

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023-24

**DEFENCE PORTFOLIO
(DEPARTMENT OF VETERANS' AFFAIRS)**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023-24

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THE HON MATT KEOGH MP
MINISTER FOR VETERANS' AFFAIRS
MINISTER FOR DEFENCE PERSONNEL

President of the Senate
Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Additional Estimates Statements in support of the 2023–24 Additional Estimates for the Veterans' Affairs Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the Australian public.

Yours sincerely,

A handwritten signature in blue ink that reads 'Matt Keogh'.

HON MATT KEOGH MP

Abbreviations and conventions

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer in the Department of Veterans' Affairs on (02) 6120 8149.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**User guide
to the
Portfolio Additional
Estimate Statements**

User Guide

The purpose of the 2023-24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2023-24. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Explains key terms relevant to the Portfolio.

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Portfolio overview

Portfolio overview

There has been no change in the Department's role, planned outcomes or programs structure since the 2023-24 Portfolio Budget Statements. A full outline of the Department of Veterans' Affairs (DVA) Portfolio overview can be found in the 2023-24 Portfolio Budget Statements.

There is no funding change for the Australian War Memorial.

Figure 1: Veterans' Affairs portfolio structure and outcomes

<p>Minister</p> <p>The Hon. Matt Keogh MP Minister for Veterans' Affairs Minister for Defence Personnel</p>	
<p>Assistant Minister</p> <p>The Hon. Matt Thistlethwaite MP Assistant Minister for Veterans' Affairs</p>	
<p style="text-align: center;">Department of Veterans' Affairs Secretary: Alison Frame</p> <p><i>Outcome 1:</i> Maintain and enhance the financial wellbeing and self-sufficiency of eligible persons and their dependants through access to income support, compensation, and other support services, including advice and information about entitlements.</p> <p><i>Outcome 2:</i> Maintain and enhance the physical and mental wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements.</p> <p><i>Outcome 3:</i> Acknowledgement and commemoration of those who served Australia and its allies in wars, conflicts and peace operations through promoting recognition of service and sacrifice, preservation of Australia's wartime heritage, and official commemorations.</p>	<p style="text-align: center;">Australian War Memorial Director: Matt Anderson PSM</p> <p><i>Outcome 1:</i> Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies and research.</p>

Entity additional estimates Statements

Department of Veterans' Affairs

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Department of Veterans' Affairs

Section 1: Entity overview and resources

1.1 Strategic direction statement

There has been no change in the Department's role, planned outcomes or program structure since the 2023–24 Portfolio Budget Statements. A full outline of DVA's strategic direction can be found in the 2023–24 Portfolio Budget Statements. Implementing the Australian Government's response to the recommendations of the Interim Report of the Royal Commission into Defence and Veteran Suicide continues to be a high priority for DVA.

The Government provided funding in the 2023–24 MYEFO to continue implementation of its response to Recommendation 1 of the Interim Report, to simplify and harmonise veteran compensation and rehabilitation legislation. The Department is further developing the Veterans' Entitlements Legislation Reform Pathway released in February 2023 and preparing to implement a final decision on the way forward, including any improved ICT capability that may be required.

Veteran homelessness is a key issue and one that has also been highlighted by the Royal Commission. In the 2023–24 MYEFO, the Government has committed targeted funding for specialist support services to veterans and their families who are experiencing, or at risk of, homelessness. These critical services will be tailored to meet the specific needs of the veteran community and will be underpinned by ready access to entitlements and services provided by DVA and Open Arms – Veterans & Families Counselling.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Veterans' Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: Department of Veterans' Affairs resource statement
Additional Estimates for 2023-24 as at February 2024**

	<i>Actual available appropriation</i>	Estimate as at Budget ^(f)	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23	2023-24	2023-24	2023-24
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year appropriations available ^(b)	47,143	48,909	47,054	95,963
Departmental appropriation	520,800	552,771	23,941	576,712
s74 External Revenue ^(c)	6,880	7,230	44	7,274
Departmental Capital Budget ^(d)	13,825	13,750	-	13,750
Annual appropriations - other services - non operating ^(e)				
Equity injections	3,504	4,548	1,573	6,121
Total departmental annual appropriations	592,152	627,208	72,612	699,820
Special Accounts^(f)				
Opening balance	8,540	4,631	21,998	26,629
Appropriation Receipts ^(g)	120	120	-	120
Non-Appropriation receipts	171,967	107,434	-	107,434
Total special account	180,627	112,185	21,998	134,183
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	120	120	-	120
Total departmental resourcing	772,659	739,273	94,610	833,883
Administered				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	67,346	64,676	13	64,689
Outcome 2	46,059	53,191	-	53,191
Outcome 3	54,404	58,319	94	58,413
Administered capital budget ^(h)	2,420	7,005	2,190	9,195
Payments to corporate entities ⁽ⁱ⁾	42,828	42,140	-	42,140
Annual appropriations - other services - non operating ^(e)				
Payments to corporate entities - non- operating ⁽ⁱ⁾	131,563	7,645	-	7,645
Total administered annual appropriation	344,620	232,976	2,297	235,273

Continued on next page

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2023-24 as at February 2024 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Special appropriations				
Outcome 1				
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	28	28	-	28
<i>Veterans' Entitlements Act 1986 (VEA)</i>	4,396,019	4,407,702	28,960	4,436,662
<i>Compensation (Japanese Internment) Act 2001</i>	-	25	-	25
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	359,395	490,562	(10,165)	480,397
<i>Military Rehabilitation and Compensation Act 2004</i>	1,714,414	2,348,274	536,811	2,885,085
<i>Treatment Benefits Act (Special Access) 2019</i>	11	11	-	11
Total Outcome 1	6,469,867	7,246,602	555,606	7,802,208
Outcome 2				
<i>Veterans' Entitlements Act 1986 (VEA)</i>	3,447,417	3,718,283	164,838	3,883,121
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	48,323	73,906	-	73,906
<i>Military Rehabilitation and Compensation Act 2004</i>	314,226	347,558	-	347,558
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	8,365	12,371	(3,453)	8,918
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	-	5	-	5
<i>Treatment Benefits Act (Special Access) 2019</i>	1,444	4,421	(2,911)	1,510
Total Outcome 2	3,819,775	4,156,544	158,474	4,315,018
Total administered special appropriations	10,289,642	11,403,146	714,080	12,117,226
Special Accounts ^(f)				
Opening balance	142	142	(1)	141
Non-Appropriation receipts	409	35	(14)	21
<i>Total special account</i>	551	177	(15)	162
<i>less payments to corporate entities from annual/special appropriations</i>	174,391	49,785	-	49,785
Total administered resourcing	10,460,422	11,586,514	716,362	12,302,876
Total resourcing for DVA portfolio	11,233,081	12,325,787	810,972	13,136,759
			2022-23	2023-24
Average Staffing Level			2,578	3,245

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2023-24 as at February 2024 (continued)

- (a) *Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the DVA's 2022-23 annual report and encompasses *Appropriation Act (No. 1) 2022-2023, Supply Act (No.1) 2022-2023 and Supply Act (No.3) 2022–2023.*
- (b) Excludes \$1.5m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the DVA's 2022-23 annual report and encompasses *Appropriation Act (No. 2) 2022-2023, Supply Act (No.2) 2022-2023 and Supply Act (No.4) 2022–2023.*
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- (g) Amounts credited to the special account(s) from DVA's annual appropriations.
- (h) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2023-24 as at February 2024 (continued)**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Payments made on behalf of Department of Social Services				
<i>Social Security (Administration) Act 1999</i>	65,280	69,413	1	69,414
Payments made by Services Australia on behalf of DVA				
<i>Veterans' Entitlements Act 1986</i>	2,765,603	2,666,714	198,172	2,864,886
<i>Military Rehabilitation and Compensation Act 2004</i>	216,778	233,285	(90)	233,195
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	6,995	11,277	180	11,457
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	8,365	12,371	(3,453)	8,918
<i>Treatment Benefits (Special Access) Act 2019</i>	1,444	4,421	(2,911)	1,510
Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services	54,215	80,976	22,066	103,042
Payments made to Department of Social Services for the Community Grants Hub services	1,730	1,659	-	1,659
Receipts received from the Department of Social Services for the provision of services	192	198	-	198
Payments made to corporate entities within the Portfolio				
Australian War Memorial - Bill 1	42,828	42,140	-	42,140
Australian War Memorial - Bill 2	131,563	7,645	-	7,645

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023-24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
An Effective and Clinically Appropriate Medicare ^(a)	2.1				
Administered payments		(3)	18	9	4
Total		(3)	18	9	4
Continuation of Aged Care Reform ^(a)	2.4				
Administered payments		(445)	146	129	133
Departmental payments		663	790	596	604
Total		218	936	725	737
Continued Support for the COVID-19 Response ^(a)	2.1,2.4				
Administered payments		4,389	3,369	–	–
Total		4,389	3,369	–	–
Department of Veterans' Affairs - additional resourcing	All				
Departmental payments		18,579	–	–	–
Total		18,579	–	–	–
Employment White Paper ^(b)	1.1				
Administered payments		13	28	28	30
Departmental payments		18	–	–	–
Total		31	28	28	30
Modernisation and Sustainment of ICT Systems - continuation	1.1-1.6, 2.1-2.6				
Departmental payments		4,907	10,100	2,806	218
Total		4,907	10,100	2,806	218

Continued on next page

Table 1.2: Entity 2023-24 measures since Budget (continued)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures (continued)					
National Strategy for the Care and Support Economy - delivering foundational initiatives ^(a)	2.1-2.6				
Departmental payments		993	993	–	–
Total		993	993	–	–
Pharmaceutical Benefits Scheme (PBS) New and Amended Listings ^(a)	2.1,2.3				
Administered payments		5,327	7,145	7,023	6,657
Total		5,327	7,145	7,023	6,657
Reform of Veterans' Compensation Legislation - implementation	1.1-1.6, 2.1-2.6				
Departmental payments		–	4,648	31,001	4,430
Total		–	4,648	31,001	4,430
Support for Veterans Experiencing Homelessness	2.4				
Administered payments		–	1,200	1,200	1,200
Total		–	1,200	1,200	1,200
Urgent Care Clinics and Services ^(a)	2.1				
Administered payments		152	230	235	–
Total		152	230	235	–
Total payment measures					
Administered		9,433	12,136	8,624	8,024
Departmental		25,160	16,531	34,403	5,252
Total		34,593	28,667	43,027	13,276

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) The lead entity for this measure is the Department of Health and Aged Care. The full measure description and package details appear in the 2023-24 MYEFO under the Health and Aged Care portfolio.
- (b) The full measure description and package details appear in the 2023-24 MYEFO under Cross portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Department of Veterans' Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional Estimates and other variations to outcomes since 2023-24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Administered					
Annual appropriation					
Changes in Parameters	1.1-1.6	–	124	137	158
Other Variations	1.1-1.6	(7,373)	(7,794)	(7,896)	(8,086)
Special appropriations					
Employment White Paper	1.1	13	28	28	30
Changes in Parameters	1.1-1.6	–	8,282	7,061	6,894
Other Variations	1.1-1.6	555,593	29,659	28,249	28,616
Net impact on appropriations for Outcome 1 (administered)		548,233	30,299	27,579	27,612
Outcome 1					
Departmental					
Annual appropriations					
Department of Veterans' Affairs - additional resourcing	1.1-1.6	20,142	–	–	–
Employment White Paper	1.1	18	–	–	–
Modernisation and Sustainment of ICT Systems - continuation	1.1-1.6	3,285	6,760	1,878	146
Reform of Veterans' Compensation Legislation - implementation	1.1-1.6	–	3,836	25,741	3,682
Changes in Parameters	1.1-1.6	–	229	854	877
Other Variations	1.1-1.6	16	–	–	–
Net impact on appropriations for Outcome 1 (departmental)		23,461	10,825	28,473	4,705
Total net impact on appropriations for Outcome 1		571,694	41,124	56,052	32,317

Continued on next page

Table 1.3: Additional Estimates and other variations to outcomes since 2023-24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 2					
Administered					
Annual appropriation					
Support for Veterans Experiencing Homelessness	2.4	–	1,200	1,200	1,200
Changes in Parameters	2.1-2.6	–	(186)	(217)	26
Special appropriations					
An Effective and Clinically Appropriate Medicare	2.1	(3)	18	9	4
Continuation of Aged Care Reform	2.4	(445)	146	129	133
Continued Support for the COVID-19 Response	2.1, 2.4	4,389	3,369	–	–
Pharmaceutical Benefits Scheme (PBS) New and Amended Listings	2.1, 2.3	5,327	7,145	7,023	6,657
Urgent Care Clinics and Services	2.1	152	230	235	–
Changes in Parameters	2.1-2.6	1	(36,208)	(48,626)	(64,678)
Other Variations	2.1-2.6	149,053	(1,764)	7,949	14,687
Net impact on appropriations for Outcome 2 (administered)		158,474	(26,050)	(32,298)	(41,971)

Continued on next page

Table 1.3: Additional Estimates and other variations to outcomes since 2023-24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Continuation of Aged Care Reform	2.4	670	802	606	614
Department of Veterans' Affairs - additional resourcing	2.1-2.6	(1,002)	–	–	–
Modernisation and Sustainment of ICT Systems - continuation	2.1-2.6	1,622	3,340	928	72
National Strategy for the Care and Support Economy - delivering foundational initiatives	2.1-2.6	993	993	–	–
Reform of Veterans' Compensation Legislation - implementation	2.1-2.6	–	812	5,446	779
Changes in Parameters	2.1-2.6	–	399	723	758
Net impact on appropriations for Outcome 2 (departmental)		2,283	6,346	7,703	2,223
Total net impact on appropriations for Outcome 2		160,757	(19,704)	(24,595)	(39,748)
Outcome 3					
Administered					
Annual appropriation					
Movement of Funds	3.1	2,190	–	–	–
Changes in Parameters	3.1-3.2	–	28	4	(6)
Other Variations	3.1-3.2	94	–	–	–
Net impact on appropriations for Outcome 3 (administered)		2,284	28	4	(6)
Outcome 3					
Departmental					
Annual appropriations					
Department of Veterans' Affairs - additional resourcing	3.1-3.2	(230)	–	–	–
Changes in Parameters		–	(14)	14	12
Net impact on appropriations for Outcome 3 (departmental)		(230)	(14)	14	12
Total net impact on appropriations for Outcome 3		2,054	14	18	6

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Veterans' Affairs through *Appropriation Bills Nos. 3 and 4*.

Table 1.4: Appropriation Bill (No. 3) 2023-24

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1	67,346	64,676	64,689	13	–
Outcome 2	46,059	53,191	53,191	–	–
Outcome 3	54,404	58,319	58,413	94	–
Total administered	167,809	176,186	176,293	107	–
DEPARTMENTAL PROGRAMS					
Outcome 1	364,103	379,922	402,100	22,178	–
Outcome 2	142,956	168,845	170,608	1,763	–
Outcome 3	26,047	17,754	17,754	–	–
Total departmental	533,106	566,521	590,462	23,941	–
Total administered and departmental	700,915	742,707	766,755	24,048	–

Table 1.5: Appropriation Bill (No. 4) 2023-24

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity Injections	3,504	4,548	6,121	1,573	–
Administered Assets and Liabilities	2,420	7,005	9,195	2,190	–
Total Non-operating	5,924	11,553	15,316	3,763	–

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Maintain and enhance the financial wellbeing and self-sufficiency of eligible persons and their dependants through access to income support, compensation, and other support services, including advice and information about entitlements

Linked programs

Services Australia
<p><i>Programs</i></p> <ul style="list-style-type: none"> • <i>Program 1.1 – Strategy and Corporate Enabling</i> • <i>Program 1.2 – Customer Service Delivery</i> • <i>Program 1.3 – Technology and Transformation</i>
Department of Social Services
<p><i>Programs</i></p> <ul style="list-style-type: none"> • <i>Program 1.3 – Support for Seniors</i>
<p><i>Contribution to Outcome 1 made by linked programs</i></p> <p><i>Outcome 1 contributes to the linked programs above by the provision of services and payments on behalf of entities listed.</i></p>

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1:	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Veterans' Income Support and Allowances					
Administered Expenses					
Special Appropriations	1,777,543	1,772,939	1,733,243	1,675,203	1,616,741
Total expenses for program 1.1	1,777,543	1,772,939	1,733,243	1,675,203	1,616,741
Program 1.2: Veterans' Disability Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	10,300	14,785	15,124	15,420	15,716
Special Appropriations	1,602,144	1,690,957	1,702,919	1,702,049	1,703,202
Total expenses for program 1.2	1,612,444	1,705,742	1,718,043	1,717,469	1,718,918

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Outcome 1:	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.3: Assistance to Defence Widow/ers and Dependants					
Administered Expenses					
Special Appropriations	1,031,769	983,905	914,049	859,312	808,056
Total expenses for program 1.3	1,031,769	983,905	914,049	859,312	808,056
Program 1.4: Assistance and Other Compensation for Veterans and Dependants					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,348	10,411	10,713	10,913	10,857
Special Appropriations	5,887	5,484	4,950	4,493	4,111
Total expenses for program 1.4	19,235	15,895	15,663	15,406	14,968
Program 1.5: Veterans' Children Education Scheme					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,870	19,893	20,447	20,564	21,084
Total expenses for program 1.5	13,870	19,893	20,447	20,564	21,084
Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,197	19,612	28,609	42,197	63,028
Special Appropriations	2,134,636	3,365,482	2,919,443	2,983,392	3,045,351
Special Accounts	628	30	100	60	60
Total expenses for program 1.6	2,148,461	3,385,124	2,948,152	3,025,649	3,108,439

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Outcome 1:	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
		expenses			
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation					
Administered Expenses					
Expenses not requiring appropriation in the Budget year ^(a)	8,885,700	(2,533,100)	(779,800)	856,800	872,500
Total expenses for program 1.7	8,885,700	(2,533,100)	(779,800)	856,800	872,500
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	50,715	64,701	74,893	89,094	110,685
Special Appropriations	6,551,979	7,818,767	7,274,604	7,224,449	7,177,461
Special Accounts	628	30	100	60	60
Expenses not requiring appropriation in the Budget year ^(a)	8,885,700	(2,533,100)	(779,800)	856,800	872,500
Administered total	15,489,022	5,350,398	6,569,797	8,170,403	8,160,706
Departmental Expenses					
Departmental appropriation	331,924	392,693	292,650	309,377	292,358
S74 External Revenue ^(b)	6,483	6,764	6,966	7,107	7,251
Special Account	48,499	57,649	64,154	71,143	78,726
Expenses not requiring appropriation in the Budget year ^(c)	15,226	3,864	5,677	2,029	1,819
Departmental total	402,132	460,970	369,447	389,656	380,154
Total Expenses for Outcome 1	15,891,154	5,811,368	6,939,244	8,560,059	8,540,860
	2022-23	2023-24			
Average Staffing Level (number)	1,735	2,130			

- (a) Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.2: Program Components of Outcome 1**Program 1.1: Veterans' Income Support and Allowances**

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Income support pensions	1,768,791	1,766,683	1,726,722	1,668,450	1,609,748
Other allowances	8,752	6,256	6,521	6,753	6,993
Total program expenses	1,777,543	1,772,939	1,733,243	1,675,203	1,616,741

Program 1.2: Veterans' Disability Support

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Medical examinations, fares and expenses	9,736	14,008	14,325	14,618	14,894
Vehicle Assistance Scheme	564	777	799	802	822
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Disability pensions	1,600,980	1,689,857	1,701,802	1,700,933	1,702,071
Loss of earnings	314	225	217	212	205
Recreation transport allowance	839	864	889	894	916
<i>Treatment Benefits (Special Access) Act 2019</i>					
Southeast Asia Treaty Organisation pharmacy supplement	11	11	11	10	10
Total program expenses	1,612,444	1,705,742	1,718,043	1,717,469	1,718,918

Program 1.3: Assistance to Defence Widowers and Dependants

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
War & Defence Widows pension	1,031,769	983,905	914,049	859,312	808,056
Total program expenses	1,031,769	983,905	914,049	859,312	808,056

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

	2022-23	2023-24	2024-25	2025-26	2026-27
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Compensation and Legal Expenses	139	1,937	2,006	2,041	2,083
Discretionary Payments	1,570	448	460	467	479
Advocacy Grants and Support	10,074	6,358	6,531	6,652	6,505
Veterans' Access to Community Information	1,565	1,668	1,716	1,753	1,790
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Funeral benefits	4,854	4,577	4,232	3,910	3,618
Prisoners of War in Europe	882	714	565	450	360
Compensation payments for British Commonwealth and Allied veterans	123	140	100	80	80
<i>Compensation (Japanese Interment) Act 2001</i>					
Prisoners of War in Japan	-	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	28	28	28	28	28
Total program expenses	19,235	15,895	15,663	15,406	14,968

Program 1.5: Veterans' Children Education Scheme

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' Children Education Scheme	13,870	19,893	20,447	20,564	21,084
Total program expenses	13,870	19,893	20,447	20,564	21,084

**Program 1.6: Military Rehabilitation and Compensation Acts Payments -
Income Support and Compensation**

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	1,477	3,400	3,531	3,631	3,722
Other income support and compensation-related payments - MRCA	11,720	16,212	25,078	38,566	59,306
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	181,385	314,689	403,198	380,542	382,727
Benefits for eligible dependants	55,486	41,499	48,114	53,686	59,960
Incapacity payments	112,714	111,442	84,913	124,201	129,982
Medical examinations	3,568	6,217	5,436	5,113	5,275
Death payments	7,392	5,583	6,003	6,431	6,892
Other income support and compensation-related payments	972	967	1,088	1,219	1,363
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	1,354,138	2,371,196	1,815,638	1,733,420	1,742,636
Benefits for eligible dependants	26,443	36,629	37,615	37,806	38,752
Income maintenance payments	347,272	406,934	471,186	597,468	633,161
Medical examinations	45,082	69,939	46,067	43,306	44,389
Other income support and compensation-related payments	184	387	185	200	214
Special Account Expenses:					
Military death claim compensation	628	30	100	60	60
Total program expenses	2,148,461	3,385,124	2,948,152	3,025,649	3,108,439

Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	8,885,700	(2,533,100)	(779,800)	856,800	872,500
Total program expenses	8,885,700	(2,533,100)	(779,800)	856,800	872,500

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Maintain and enhance the physical and mental wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements.

Linked programs

Department of Health and Aged Care

Programs

- *Program 1.4 – Health Workforce*
- *Program 1.9 – Immunisation*
- *Program 2.1 – Medical Benefits*
- *Program 2.3 – Pharmaceutical Benefits*
- *Program 2.5 – Dental Services*
- *Program 3.2 – Aged Care Services*

Services Australia

Programs

- *Program 1.1 – Strategy and Corporate Enabling*
- *Program 1.2 – Customer Service Delivery*
- *Program 1.3 – Technology and Transformation*

The Treasury

Programs

- *Program 1.4 – National Partnership Payments to the States*

Contribution to Outcome 2 made by linked programs

DVA works closely with other Commonwealth entities to ensure that health and community programs for veterans align with the mainstream health system, and to realise effective delivery of health and community services to the veteran community.

Budgeted expenses for Outcome 2

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 2

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 2.1: General Medical Consultations and Services					
Administered Expenses					
Special Appropriations	676,883	709,784	708,124	693,632	705,835
Total expenses for program 2.1	676,883	709,784	708,124	693,632	705,835
Program 2.2: Veterans' Hospital Services					
Administered Expenses					
Special Appropriations	942,356	1,034,142	1,083,358	1,098,548	1,118,507
Total expenses for program 2.2	942,356	1,034,142	1,083,358	1,098,548	1,118,507
Program 2.3: Veterans' Pharmaceuticals Benefits					
Administered Expenses					
Special Appropriations	334,560	347,671	348,397	350,286	352,310
Total expenses for program 2.3	334,560	347,671	348,397	350,286	352,310

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Outcome 2:	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2023-24 Forward estimate \$'000	2023-24 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 2.4: Veterans' Community Care and Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	8,674	66,417	20,333	15,898	5,266
Special Appropriations	869,776	1,004,878	910,209	941,082	954,006
Total expenses for program 2.4	878,450	1,071,295	930,542	956,980	959,272
Program 2.5: Veterans' Counselling and Other Health Services					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	7,150	9,490	11,016	5,313	5,421
Special Appropriations	699,434	802,121	902,468	920,362	943,332
Total expenses for program 2.5	706,584	811,611	913,484	925,675	948,753
Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	1,350	2,503	2,602	2,704	2,760
Special Appropriations	369,728	421,472	464,893	499,960	510,439
Total expenses for program 2.6	371,078	423,975	467,495	502,664	513,199

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Outcome 2:	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services					
Administered Expenses					
Expenses not requiring appropriation in the Budget year ^(a)	4,663,000	(594,900)	1,952,800	2,039,500	2,131,300
Total expenses for program 2.7	4,663,000	(594,900)	1,952,800	2,039,500	2,131,300
Outcome 2 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	17,174	78,410	33,951	23,915	13,447
Special Appropriations	3,892,737	4,320,068	4,417,449	4,503,870	4,584,429
Expenses not requiring appropriation in the Budget year ^(a)	4,663,000	(594,900)	1,952,800	2,039,500	2,131,300
Administered total	8,572,911	3,803,578	6,404,200	6,567,285	6,729,176
Departmental Expenses					
Departmental appropriation	139,082	166,836	141,967	139,569	134,792
S74 External Revenue ^(b)	368	453	453	388	388
Expenses not requiring appropriation in the Budget year ^(c)	6,380	13,636	15,133	14,412	14,756
Departmental total	145,462	180,472	157,100	153,981	149,548
Total expenses for Outcome 2	8,718,373	3,984,050	6,561,300	6,721,266	6,878,724
Movement of administered funds between years^(d)	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2					
Program 2.4: Veterans' Community Care and Support - Veterans' and Families' Hubs	(20,365)	20,365	-	-	-
Program 2.4: Veterans' Community Care and Support - Veteran Wellbeing Grants	(4,854)	4,854	-	-	-
Total movement of administered funds	(25,219)	25,219	-	-	-
Average Staffing Level (number)	2022-23 727	2023-24 985			

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- (a) Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.
- (d) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.2.2: Program Components of Outcome 2

Program 2.1: General Medical Consultations and Services

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
GP consultations	89,500	106,469	107,195	107,976	110,220
Specialist consultations	98,794	109,067	109,507	110,756	113,014
Medical services	416,143	420,943	416,767	398,691	405,559
Dental	72,446	73,305	74,655	76,209	77,042
Total program expenses	676,883	709,784	708,124	693,632	705,835

Program 2.2: Veterans' Hospital Services

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Public hospitals	372,756	375,794	401,913	403,500	411,032
Private hospitals	565,490	654,389	678,194	692,413	705,345
Nursing homes	4,110	3,959	3,251	2,635	2,130
Total program expenses	942,356	1,034,142	1,083,358	1,098,548	1,118,507

Program 2.3: Veterans' Pharmaceuticals Benefits

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Pharmaceutical services	334,560	347,671	348,397	350,286	352,310
Total program expenses	334,560	347,671	348,397	350,286	352,310

Program 2.4: Veterans' Community Care and Support

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Grants-In-Aid	145	145	145	145	145
Veteran Employment Program	-	700	700	250	-
Veteran Wellbeing Grants	3,602	27,131	3,834	3,846	3,921
Veterans' and Families' Hubs	755	34,145	11,559	10,457	-
Psychiatry Training Program	1,574	1,642	-	-	-
Supporting Invictus Australia	2,598	2,654	2,895	-	-
Veterans' Acute Housing	-	-	1,200	1,200	1,200
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Residential care	602,773	676,522	573,165	599,468	622,524
Community nursing	156,044	176,598	181,640	185,229	189,227
Veterans' Home Care	103,704	139,463	142,685	143,410	129,065
In-home respite	6,423	10,845	11,236	11,385	11,567
Carer and volunteer support	832	1,445	1,478	1,585	1,618
<i>Public Governance, Performance and Accountability Act 2013 (PGPA)</i>					
Section 77 Repayments	-	5	5	5	5
Total program expenses	878,450	1,071,295	930,542	956,980	959,272

Program 2.5: Veterans' Counselling and Other Health Services

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Counselling support & children's assistance	423	832	863	953	973
Kookaburra kids	3,700	4,530	5,880	-	-
Compensation and legal expenses	-	67	69	70	72
Veterans' Vocational Rehabilitation Scheme	316	398	411	413	423
Health & medical research	2,545	3,038	3,143	3,202	3,264
Wellbeing and Support Program (VEA Component)	166	625	650	675	689
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Travel for treatment	118,851	145,000	204,356	208,027	212,326
Subsistence	7,235	8,114	8,331	8,375	8,585
Veterans and veterans' families counselling services	115,623	128,252	134,298	138,141	144,166
Non-institutional care - services	252,119	292,675	319,576	324,713	331,422
Non-institutional care - products	46,902	57,027	58,296	59,620	61,191
Rehabilitation appliances	142,843	151,738	157,375	160,197	163,508
Psychiatric Assistance Dogs	2,211	3,237	3,713	4,170	4,390
Health treatment for British Commonwealth and Allied veterans	3,663	5,650	5,620	5,719	5,837
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>					
Nuclear test health care payments	8,514	8,918	9,355	9,812	10,279
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for Southeast Asia Treaty Organisation personnel	1,473	1,510	1,548	1,588	1,628
Total program expenses	706,584	811,611	913,484	925,675	948,753

Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual Administered Expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 & 3)</i>					
Wellbeing and Support Program (DRCA Component)	523	939	976	1,014	1,035
Wellbeing and Support Program (MRCA Component)	827	1,564	1,626	1,690	1,725
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Medical services	7,617	31,668	32,829	33,422	34,117
Rehabilitation services	12,054	13,717	14,100	14,371	14,670
Other services	28,638	28,125	32,959	38,899	39,709
Psychiatric Assistance Dogs	-	396	451	505	533
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	226,685	239,240	244,157	247,074	251,440
Rehabilitation services	59,452	69,665	86,737	95,673	97,664
Other services	34,146	37,225	52,023	68,184	70,377
Psychiatric Assistance Dogs	1,136	1,436	1,637	1,832	1,929
Total program expenses	371,078	423,975	467,495	502,664	513,199

Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Administered Expenses					
Expenses not requiring appropriation in the Budget year	4,663,000	(594,900)	1,952,800	2,039,500	2,131,300
Total program expenses	4,663,000	(594,900)	1,952,800	2,039,500	2,131,300

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Acknowledgement and commemoration of those who served Australia and its allies in wars, conflicts and peace operations through promoting recognition of service and sacrifice, preservation of Australia's wartime heritage, and official commemorations.

Budgeted expenses for Outcome 3

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1: Budgeted Expenses for Outcome 3

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 3.1: War Graves					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	24,063	31,260	26,821	26,959	27,634
Special Accounts	373	35	45	45	45
Expenses not requiring appropriation in the Budget year ^(b)	3,462	3,462	3,680	2,774	2,843
Total expenses for program 3.1	27,898	34,757	30,546	29,778	30,522
Program 3.2: Commemorative Activities					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	21,047	31,594	19,818	20,189	20,352
Total expenses for program 3.2	21,047	31,594	19,818	20,189	20,352

Continued on next page

Table 2.3.1: Budgeted Expenses for Outcome 3 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	45,110	62,854	46,639	47,148	47,986
Special Accounts	373	35	45	45	45
Expenses not requiring appropriation in the Budget year ^(b)	3,462	3,462	3,680	2,774	2,843
Administered total	48,945	66,351	50,364	49,967	50,874
Departmental Expenses					
Departmental appropriation	22,194	17,183	15,304	15,523	15,780
S74 External Revenue ^(a)	29	57	57	61	61
Expenses not requiring appropriation in the Budget year ^(b)	1,018	1,998	2,457	2,328	2,391
Departmental total	23,241	19,238	17,818	17,912	18,232
Total expenses for Outcome 3	72,186	85,589	68,182	67,879	69,106

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Movement of administered funds between years^(c)					
Outcome 3					
Program 3.1: War Graves - War graves care & maintenance	(4,110)	4,110	-	-	-
Program 3.1: War Graves - War graves refurbishment, reconstruction & relocation	(331)	331	-	-	-
Total movement of administered funds	(4,441)	4,441	-	-	-

	2022-23	2023-24
Average Staffing Level (number)	116	130

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.3.2: Program Components of Outcome 3**Program 3.1: War Graves**

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 & 3)</i>					
War graves care & maintenance	22,575	29,581	25,437	25,569	26,209
War graves refurbishment, reconstruction & relocation	905	1,674	1,379	1,385	1,420
Compensation and legal expenses	-	5	5	5	5
Sir John Monash Centre	583	-	-	-	-
Special Account Expenses:					
Services for Other Entities and Trust Moneys Special Account	373	35	45	45	45
Expenses not requiring appropriation in the Budget year	3,462	3,462	3,680	2,774	2,843
Total program expenses	27,898	34,757	30,546	29,778	30,522

Program 3.2: Commemorative Activities

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 & 3)</i>					
Veterans' commemorative activities	15,095	25,282	16,362	16,751	16,924
Saluting Their Service	3,449	3,500	3,456	3,438	3,428
<i>Australian Veterans' Recognition (Putting Veterans and Their Families First) Act 2019</i>					
	2,503	2,812	-	-	-
Total program expenses	21,047	31,594	19,818	20,189	20,352

Section 3: Special Account Flows and Budgeted Financial Statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Veterans' Affairs.

Table 3.1: Estimates of special account flows and balances

		Opening balance 2023-24 2022-23	Receipts 2023-24 2022-23	Payments 2023-24 2022-23	Closing balance 2023-24 2022-23
	Outcome	\$'000	\$'000	\$'000	\$'000
Military Death Claim Compensation	1	431	10	30	411
Special Account (A)		223	836	628	431
Defence Service Homes	1	26,629	107,554	107,460	26,723
Insurance Account (D)		8,540	172,087	153,998	26,629
Services for Other Entities and Trust Moneys Account (A)	3	289	35	35	289
		265	397	373	289
Total Special Accounts					
2023-24 Budget estimate		27,349	107,599	107,525	27,423
<i>Total Special Accounts</i>					
<i>2022-23 actual</i>		9,028	173,320	154,999	27,349

(A) = Administered

(D) = Departmental

3.2 Budgeted Financial Statements

Section 3.2 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

3.2.1 Analysis of budgeted financial statements

The budgeted financial statements are shown at two levels and reflect the financial results of the two reporting entities: Department of Veterans' Affairs (DVA), and Defence Service Homes Insurance Scheme (DSHIS).

The budgeted DVA and DSHIS financial statements form the basis of the financial statements that will appear in the organisation's Annual Report, and input into the whole-of-government accounts. The budgeted financial statements are prepared on an accrual basis in accordance with the Australian Equivalents to International Financial Reporting Standards (AEIFRS).

Departmental (DVA)

DVA is budgeting for a breakeven operating result before depreciation and amortisation expense in 2023-24. Total expenses for 2023-24 is estimated to be \$661.1 million, an increase of \$98.5 million from 2022-23 as a result of new government initiatives.

Departmental (DSHIS)

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2023-24. Revenue for 2023-24 is expected to be \$57.6 million, an increase of \$1.2 million from 2022-23, primarily driven by the sale of goods and services (net premium revenue).

Administered statements

The Department will administer \$12.3 billion of administered expense in the 2023-24 financial year, excluding movement in the Military Compensation Scheme Liability provisions.

3.2.2 Budgeted Financial Statements

Table 3.2a: Comprehensive income statement (amalgamated) (showing net cost of services) (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	304,781	387,408	307,549	319,814	332,682
Supplier expenses	173,005	184,942	138,749	141,452	107,542
Depreciation and amortisation	43,929	41,310	45,231	41,376	41,572
Insurance claims	39,627	46,087	52,416	58,553	65,480
Other expenses	1,268	1,386	874	743	1,046
Total expenses	562,610	661,133	544,819	561,938	548,322
LESS:					
OWN-SOURCE INCOME					
Revenue					
Net premium revenue	50,393	53,566	59,389	65,922	73,173
Rendering of services	7,694	7,194	7,396	7,556	7,700
Resources received free of charge	1,063	1,063	1,063	1,063	1,063
Other revenue	5,895	3,978	4,660	5,036	5,368
Total revenue	65,045	65,801	72,508	79,577	87,304
Total own-source income	65,045	65,801	72,508	79,577	87,304
Net cost of services	497,565	595,332	472,311	482,361	461,018
Revenue from Government	519,281	576,712	449,921	464,469	442,930
Surplus/(Deficit) attributable to the Australian Government	21,716	(18,620)	(22,390)	(17,892)	(18,088)
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	9,275	-	-	-	-
Total other comprehensive income	9,275	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	30,991	(18,620)	(22,390)	(17,892)	(18,088)

Continued on next page

Table 3.2a: Comprehensive income statement (amalgamated) (showing net cost of services) (for the period ended 30 June) (continued)**Note: Impact of net cash appropriation arrangements**

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Total comprehensive income/(loss) - as per the statement of comprehensive income	21,716	(18,620)	(22,390)	(17,892)	(18,088)
Depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	21,561	19,453	23,828	19,809	20,005
Depreciation/amortisation expenses for ROU ^(b)	22,368	21,857	21,404	21,567	21,567
Principal repayments on leased assets ^(b)	(21,005)	(22,690)	(22,842)	(23,484)	(23,484)
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	44,640	-	-	-	-

- (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

**Table 3.3a: Budgeted departmental balance sheet (amalgamated)
(as at 30 June)**

	2022-23 Actual	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and equivalents	28,226	29,906	30,193	30,648	32,552
Trade and other receivables	50,182	53,719	54,445	57,316	57,316
Appropriation receivables	94,366	77,923	73,581	73,838	74,133
Investments	47,014	44,662	44,662	42,048	40,347
Total financial assets	219,788	206,210	202,881	203,850	204,348
Non-financial assets					
Land and buildings	109,871	98,881	84,075	72,079	60,871
Infrastructure, plant and equipment	379	325	296	272	267
Intangibles	55,936	56,274	51,788	51,384	44,459
Other non-financial assets	7,314	7,310	7,310	7,312	7,312
Assets held for sale	1,350	-	-	-	-
Total non-financial assets	174,850	162,790	143,469	131,047	112,909
Total assets	394,638	369,000	346,350	334,897	317,257
LIABILITIES					
Payables					
Suppliers	55,085	49,596	48,922	46,168	44,837
Other payables	46,680	49,970	50,192	52,945	52,945
Total payables	101,765	99,566	99,114	99,113	97,782
Interest bearing liabilities					
Leases	81,950	61,834	44,604	27,924	11,245
Total interest bearing liabilities	81,950	61,834	44,604	27,924	11,245
Provisions					
Employee provisions	81,558	84,850	83,075	85,546	87,375
Other provisions	42,668	35,802	34,700	33,202	33,202
Total provisions	124,226	120,652	117,775	118,748	120,577
Total liabilities	307,941	282,052	261,493	245,785	229,604
Net assets	86,697	86,948	84,857	89,112	87,653
Equity*					
Contributed equity	378,546	398,417	418,716	440,863	457,492
Asset revaluation reserve	26,684	26,684	26,684	26,684	26,684
Retained surplus (accumulated deficit)	(318,533)	(338,153)	(360,543)	(378,435)	(396,523)
Total equity	86,697	86,948	84,857	89,112	87,653

Prepared on Australian Accounting Standards basis

* Equity is the residual interest in assets after the deduction of liabilities

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2023-24)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(318,533)	26,684	378,546	86,697
Adjusted Opening balance	(318,533)	26,684	378,546	86,697
Comprehensive income				
Comprehensive income surplus/(deficit) for the period	(18,620)	-	-	(18,620)
Total comprehensive income attributable to the Australian Government	(18,620)	-	-	(18,620)
Transactions with owners				
Distribution to owners:				
Contribution by owners:				
Equity Injection	-	-	6,121	6,121
Departmental Capital Budget (DCBs)	-	-	13,750	13,750
Other	(1,000)	-	-	(1,000)
Sub-total transactions with owners	(1,000)	-	19,871	18,871
Estimated closing balance as at 30 June 2024	(338,153)	26,684	398,417	86,948

Prepared on Australian Accounting Standards

Table 3.5a: Budgeted departmental statement of cash flows (amalgamated) (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	477,102	599,595	454,263	464,212	442,635
Sale of goods and services	103,966	59,676	67,653	72,265	80,873
Net GST received	13,480	8,512	4,472	3,843	3,796
Other	4,105	3,744	4,660	5,036	5,368
Total cash received	598,653	671,527	531,048	545,356	532,672
Cash used					
Employees	293,392	382,262	310,714	316,267	330,853
Suppliers	188,056	203,642	146,039	147,487	111,844
Interest payments on lease liability	1,173	1,036	874	743	1,046
Other	86,849	58,206	50,293	59,533	65,242
Total cash used	569,470	645,146	507,920	524,030	508,985
Net cash from or (used by) operating activities	29,183	26,381	23,128	21,326	23,687
INVESTING ACTIVITIES					
Cash received					
Investments realised	74,000	51,288	51,288	48,674	52,701
Proceeds from sales of non-financial assets	-	1,000	-	-	-
Total cash received	74,000	52,288	51,288	48,674	52,701
Cash used					
Purchase of property, plant and equipment, and intangibles	15,964	28,033	20,299	22,147	16,629
Purchase of investments	66,138	48,936	51,288	46,060	51,000
Total cash used	82,102	76,969	71,587	68,207	67,629
Net cash from or (used by) investing activities	(8,102)	(24,681)	(20,299)	(19,533)	(14,928)
FINANCING ACTIVITIES					
Cash received					
Equity Injections	16,841	22,670	20,299	22,147	16,629
Total cash received	16,841	22,670	20,299	22,147	16,629
Cash used					
Lease Liability - principal payments	21,005	22,690	22,842	23,485	23,484
Total cash received	21,005	22,690	22,842	23,485	23,484
Net cash from or (used by) financing activities	(4,164)	(20)	(2,543)	(1,338)	(6,855)
Net increase or (decrease) in cash held	16,917	1,680	287	455	1,904
Cash and cash equivalents at the beginning of the reporting period	11,309	28,226	29,906	30,193	30,648
Cash and cash equivalents at the end of the reporting period	28,226	29,906	30,193	30,648	32,552

Prepared on Australian Accounting Standards basis

Table 3.2b: Comprehensive income statement (DSHIS) (Showing Net Cost of Services) (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	4,973	5,795	6,375	7,012	7,222
Supplier expenses	6,007	5,767	5,363	5,578	6,024
Insurance claims	37,519	46,087	52,416	58,553	65,480
Total expenses	48,499	57,649	64,154	71,143	78,726
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Net premium revenue	50,393	53,566	59,389	65,922	73,173
Resources received free of charge	60	65	65	65	65
Other revenue	5,895	3,898	4,580	5,036	5,368
Total own-source revenue	56,348	57,529	64,034	71,023	78,606
Net contribution by services	(7,849)	120	120	120	120
Revenue from Government	120	120	120	120	120
Surplus (Deficit) after income tax	7,969	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	7,969	-	-	-	-

Note: Impact of net cash appropriation arrangements

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Total comprehensive Income/ (loss) - as per the statement of comprehensive income	7,969	-	-	-	-
Plus non-appropriated expenses:					
Total comprehensive Income/ (loss) excluding depreciation and amortisation expenses	7,969	-	-	-	-

Prepared on Australian Accounting Standards basis

Table 3.3b: Budgeted departmental balance sheet (DSHS) (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	26,629	26,723	26,817	26,914	28,615
Trade and other receivables	45,492	48,228	48,814	51,683	51,683
Investments	47,014	44,662	44,662	42,048	40,347
Total financial assets	119,135	119,613	120,293	120,645	120,645
Non-financial assets					
Other non-financial assets	64	64	64	64	64
Total non-financial assets	64	64	64	64	64
Total assets	119,199	119,677	120,357	120,709	120,709
LIABILITIES					
Payables					
Suppliers	9,147	9,314	9,484	9,657	9,657
Other payables	37,529	38,965	40,577	42,254	42,254
Total payables	46,676	48,279	50,061	51,911	51,911
Provisions					
Unexpired risk liability	5,741	5,741	5,741	5,741	5,741
Provision for claims	35,668	34,543	33,441	31,943	31,943
Total provisions	41,409	40,284	39,182	37,684	37,684
Total liabilities	88,085	88,563	89,243	89,595	89,595
Net assets	31,114	31,114	31,114	31,114	31,114
Equity*					
Retained surplus	31,114	31,114	31,114	31,114	31,114
Total equity	31,114	31,114	31,114	31,114	31,114

Prepared on Australian Accounting Standards basis

* Equity is the residual interest in assets after the deduction of liabilities

Table 3.5b: Budgeted departmental statement of cash flows (DSHS) (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sales of goods and services	66,003	52,248	60,397	64,711	73,173
Net GST received	112	-	-	-	-
Other	31,917	3,898	4,580	5,036	5,368
Total cash received	98,152	56,266	65,097	69,867	78,661
Cash used					
Employees	4,973	5,795	6,375	7,012	7,222
Suppliers	5,091	5,535	5,128	5,340	5,959
Other	77,861	47,194	53,500	60,032	65,480
Total cash used	87,925	58,524	65,003	72,384	78,661
Net cash from (used by) operating activities	10,227	(2,258)	94	(2,517)	-
INVESTING ACTIVITIES					
Cash received					
Investments realised	74,000	51,288	51,288	48,674	52,701
Total cash received	74,000	51,288	51,288	48,674	52,701
Cash used					
Purchase of investments	66,138	48,936	51,288	46,060	51,000
Total cash used	66,138	48,936	51,288	46,060	51,000
Net cash from (used by) investing activities	(47,014)	2,352	-	2,614	1,701
Net increase (decrease) in cash held	18,089	94	94	97	1,701
Cash and cash equivalents at the beginning of the reporting period	8,540	26,629	26,723	26,817	26,914
Cash and cash equivalents at the end of the reporting period	26,629	26,723	26,817	26,914	28,615

Prepared on Australian Accounting Standards basis

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2022-23	2023-24	2024-25	2025-26	2026-27
	\$'000	\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 and Bill 3 (Departmental Capital Budget)	13,825	13,750	14,146	15,973	16,161
Equity injections - Bill 2 and Bill 4	3,504	6,121	6,153	6,174	468
Total capital appropriations	17,329	19,871	20,299	22,147	16,629
Total new capital appropriations Represented by:					
Purchase of non-financial assets	17,329	19,871	20,299	22,147	16,629
Total items	17,329	19,871	20,299	22,147	16,629
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	3,504	8,920	6,153	6,174	468
Funded by capital appropriations - Departmental Capital Budget ^(b)	13,825	19,113	14,146	15,973	16,161
Funded internally from Departmental resources	-	-	-	-	-
TOTAL	17,329	28,033	20,299	22,147	16,629
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
	15,961	28,033	20,299	22,147	16,629
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
less s32 / restructuring	-	-	-	-	-
Total cash used to acquire assets	15,961	28,033	20,299	22,147	16,629

a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.

b) Includes the following sources of funding:
 - current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations;
 and internally developed assets.

Table 3.7: Statement of asset movements (2023-24 Budget year)

	Buildings	Other infrastructure, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023					
Gross book value	33,337	1,109	200,479	1,350	236,275
Gross book value - ROU	160,129	-	-	-	160,129
Accumulated depreciation/ amortisation and impairment	(142)	(731)	(144,545)	-	(145,418)
Accumulated depreciation/ amortisation and impairment - ROU	(83,454)	-	-	-	(83,454)
Opening net book balance	109,870	378	55,934	1,350	167,532
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase or internally developed:					
Appropriation equity ^(a)	-	-	8,920	-	8,920
Appropriation ordinary annual services ^(b)	15,250	21	3,842	-	19,113
By purchase - ROU	2,575	-	-	-	2,575
Total additions	17,825	21	12,762	-	30,608
Other movements					
Depreciation/amortisation expense	(6,957)	(74)	(12,422)	-	(19,453)
Depreciation/amortisation on ROU	(21,857)	-	-	-	(21,857)
Disposals ^(c)	-	-	-	(1,350)	(1,350)
Total other movements	(28,814)	(74)	(12,422)	(1,350)	(42,660)
As at 30 June 2024					
Gross book value	48,587	1,130	213,241	-	262,958
Gross book value - ROU	162,704	-	-	-	162,704
Accumulated depreciation/ amortisation and impairment	(7,099)	(805)	(156,967)	-	(164,871)
Accumulated depreciation/ amortisation and impairment - ROU	(105,311)	-	-	-	(105,311)
Closing net book balance	98,881	325	56,274	-	155,480

Prepared on Australian Accounting Standards basis

- a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2021-22* and *Appropriation Bill (No. 4) 2021-22*, including Collection Development Acquisition Budget.
- b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2021-22* and *Appropriation Bill (No. 3) 2021-22* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
- c) Net proceeds may be returned to the Official Public Account.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee Benefits	16,322	48,046	12,511	12,511	12,555
Grants	26,058	83,401	34,511	24,250	13,618
Personal benefits	6,593,144	4,112,703	5,239,236	6,828,674	6,759,438
Health Care Payments	3,881,144	5,451,712	5,399,954	5,485,328	5,572,979
Payments to corporate entities	42,828	42,140	43,032	43,313	42,438
Other Expenses	47,154	59,138	47,724	48,513	49,818
Depreciation and amortisation ^(a)	3,462	3,462	3,680	2,774	2,843
Interest expense	1,141,100	2,073,500	2,286,600	2,385,500	2,529,400
Movement in provisions	12,407,600	(2,611,700)	-	-	-
Total expenses administered on behalf of government	24,158,812	9,262,402	13,067,248	14,830,863	14,983,089
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	17,719	18,443	18,443	18,443	18,443
Total non-taxation revenue	17,719	18,443	18,443	18,443	18,443
Total own-source revenue administered on behalf of government	17,719	18,443	18,443	18,443	18,443
Net Cost of (contribution by) services	24,141,158	9,243,959	13,048,805	14,812,420	14,964,646
Surplus (Deficit)	(24,141,158)	(9,243,959)	(13,048,805)	(14,812,420)	(14,964,646)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus					
Revaluation transferred to reserves	(116,024)	-	-	-	-
Total other comprehensive income	(116,024)	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(24,257,182)	(9,243,959)	(13,048,805)	(14,812,420)	(14,964,646)

Prepared on Australian Accounting Standards basis

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	Actual 2022-23 \$'000	Revised Budget 2023-24 \$'000	Forward estimate 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	55,851	55,851	55,851	55,851	55,851
Other receivables	89,057	89,132	89,132	89,132	89,132
Other investments	1,699,234	1,706,879	1,813,168	1,891,091	1,902,764
Total financial assets	1,844,142	1,851,862	1,958,151	2,036,074	2,047,747
Non-financial assets					
Other	65,781	71,513	70,161	67,980	65,307
Total non-financial assets	65,781	71,513	70,161	67,980	65,307
Total assets administered on behalf of government	1,909,923	1,923,375	2,028,312	2,104,054	2,113,054
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Personal benefits payables	102,181	116,163	126,738	138,170	149,321
Grants payables	51	53	54	55	55
Health and other payables	84,031	84,050	84,050	84,050	84,050
Total payables	186,263	200,266	210,842	222,275	233,426
Provisions					
Employee provisions	4,200	4,043	4,043	4,043	4,043
Other provisions	55,872,164	52,752,014	53,927,091	56,822,369	59,825,031
Total provisions	55,876,364	52,756,057	53,931,134	56,826,412	59,829,074
Total liabilities administered on behalf of the government	56,062,627	52,956,323	54,141,976	57,048,687	60,062,500

Prepared on Australian Accounting Standards basis

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Actual 2022-23 \$'000	Revised budget 2023-24 \$'000	Forward estimate 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	62,375	48,000	48,000	48,000	48,000
Other	11,135	18,368	18,443	18,443	18,443
Total cash received	73,510	66,368	66,443	66,443	66,443
Cash used					
Personal benefits	6,534,490	7,768,921	7,225,861	7,179,242	7,136,787
Health Payments	3,934,082	4,470,581	4,610,001	4,710,063	4,809,035
Grant payments	26,005	83,399	34,510	24,249	13,618
Employees	15,525	48,203	12,511	12,511	12,555
Payments to Australian War Memorial	42,828	42,140	43,032	43,313	42,438
Total cash used	10,552,930	12,413,244	11,925,915	11,969,378	12,014,433
Net cash from (used by) operating activities	(10,479,420)	(12,346,876)	(11,859,472)	(11,902,935)	(11,947,990)
INVESTING ACTIVITIES					
Cash used					
Payments to Australian War Memorial	131,563	7,645	106,289	77,923	11,673
Buildings	230	9,195	2,328	593	170
Total cash used	131,793	16,840	108,617	78,516	11,843
Net cash from (used by) investing activities	(131,793)	(16,840)	(108,617)	(78,516)	(11,843)
FINANCING ACTIVITIES					
Cash Received					
Other	-	9,195	2,328	593	170
Total cash received	-	9,195	2,328	593	170
Net cash from (used by) financing activities	-	9,195	2,328	593	170
Net decrease in cash held	(10,611,213)	(12,354,521)	(11,965,761)	(11,980,858)	(11,959,663)
Cash and cash equivalents at beginning of reporting period	106,854	55,851	55,851	55,851	55,851
Cash from Official Public Account	10,695,114	12,372,964	11,984,204	11,999,301	11,978,106
Cash to Official Public Account	(134,904)	(18,443)	(18,443)	(18,443)	(18,443)
Cash and cash equivalents at end of reporting period	55,851	55,851	55,851	55,851	55,851

Prepared on Australian Accounting Standards basis

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

	Actual 2022-23 \$'000	Revised budget 2023-24 \$'000	Forward estimate 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000
CAPITAL APPROPRIATIONS					
Administered Assets and Liabilities - Bill 2 & Bill 4	2,420	9,195	2,328	593	170
Total capital appropriations	2,420	9,195	2,328	593	170
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	2,420	9,195	2,328	593	170
Total items	2,420	9,195	2,328	593	170
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	2,420	9,195	2,328	593	170
TOTAL	2,420	9,195	2,328	593	170

Prepared on Australian Accounting Standards basis

- a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.

Table 3.12: Statement of administered asset movements (2023-24 Budget year)

	Buildings	Other infrastructure, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	56,932	5,995	13,787	76,714
Accumulated depreciation/ amortisation and impairment	(1,940)	(2,840)	(6,153)	(10,933)
Opening net book balance	54,992	3,155	7,634	65,781
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase or internally developed:				
Appropriation equity ^(a)	2,185	4,618	2,392	9,195
Total additions	2,185	4,618	2,392	9,195
Other movements				
Depreciation/amortisation expense	(881)	(1,991)	12,896	10,024
Total other movements	(881)	(1,991)	12,896	10,024
As at 30 June 2024				
Gross book value	59,117	10,613	16,179	85,909
Accumulated depreciation/ amortisation and impairment	(2,821)	(4,831)	(6,743)	(14,395)
Closing net book balance	56,296	5,782	9,436	71,514

Prepared on Australian Accounting Standards basis

a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.

Portfolio glossary

Term	Meaning
Accrual accounting	Accrual accounting System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
AEIFRS	Australian Equivalents to International Financial Reporting Standards, which were issued by the Australian Accounting Standards Board in July 2004.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Acts of Parliament, which provide appropriation for the government's activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary departments have their own appropriation Bills.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services, and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature,

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	effectiveness indicators often relate to intermediate outcomes (shorter term impacts) below the planned outcomes specified.
Efficiency indicators	Measures the adequacy of an agency's management of its outputs and, where applicable, administered items. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction. Australian Government entities will move to this method incrementally by 30 June 2006 for valuing most infrastructure, plant and equipment.
Intermediate outcome	More specific medium-term impacts (eg trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. <i>See Outcomes.</i>
Operating result	Equals revenue less expenses.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality

	involves use of information gathered from interested parties to identify differences between users' expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i>) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i>).
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.</p>