

PORTFOLIO BUDGET STATEMENTS 2024-25  
BUDGET RELATED PAPER NO. 1.4B

**DEFENCE PORTFOLIO**  
**(Department of Veterans' Affairs)**

Budget Initiatives and Explanations of Appropriations  
Specified by Outcomes and Programs by Entity

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

President of the Senate  
Australian 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 Budget Statements in support of the 2024-25 Budget for the Veterans' Affairs portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Matt Keogh".

**HON MATT KEOGH MP**

## Abbreviations and conventions

The following notation 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nfp	not for publication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
\$b	\$ billion

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 Financial Officer, Department of Veterans' Affairs on (02) 6120 8149.

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

**User Guide  
To The  
Portfolio Budget Statements**



# User guide

The purpose of the *2024-25 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. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

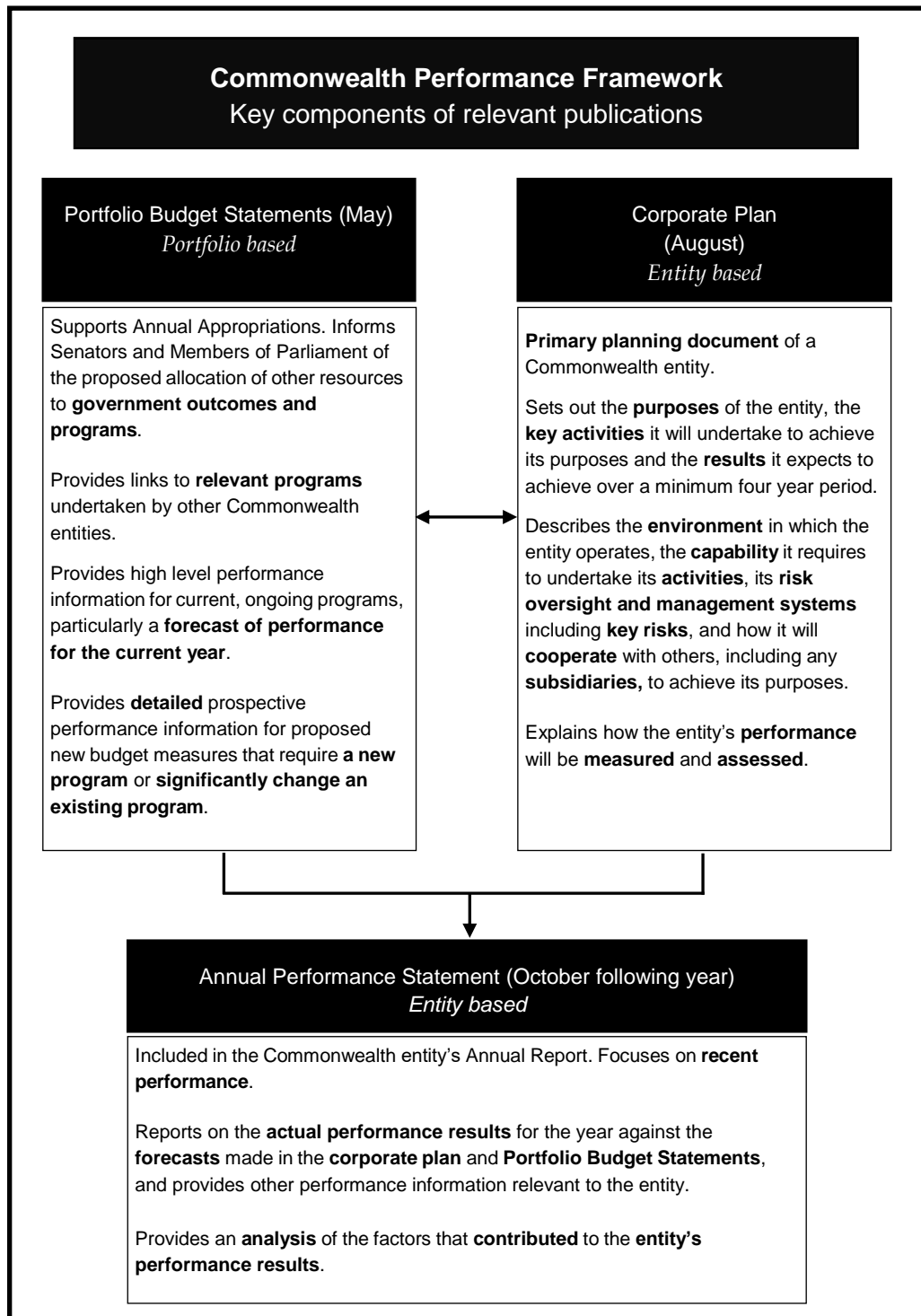
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024-25 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024-25 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

## The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.





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# **Portfolio Overview**



# Veterans' Affairs Portfolio overview

## Ministers and portfolio responsibilities

On 1 June 2022, the Hon Matt Keogh MP (Member for Burt) was sworn in as Minister for Veterans' Affairs and Minister for Defence Personnel, and the Hon Matt Thistlethwaite MP (Member for Kingsford Smith) was sworn in Assistant Minister for Veterans' Affairs.

The Veterans' Affairs Portfolio is responsible for carrying out government policy and implementing programs to fulfil Australia's obligations to veterans, war widow/ers, families, serving and former members of the Australian Defence Force (ADF), certain Australian Federal Police officers with overseas service and Australian participants in British nuclear tests in Australia and their families.

The Department of Veterans' Affairs (DVA), Australian War Memorial (AWM) and several other statutory bodies that are administered by the Minister for Veterans' Affairs are formally part of the Defence Portfolio. The schedule to the annual Appropriation Acts lists both DVA and the AWM as receiving monies appropriated from the Consolidated Revenue Fund. The other statutory commissions and boards in the Veterans' Affairs Portfolio receive their funding under arrangements with DVA, and their administrative staff are employees of the department.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

## The Department of Veterans' Affairs

The purpose of DVA is to support the wellbeing of those who serve or have served in the defence of our nation, and their families. This is achieved by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance the wellbeing of veterans and their families; providing and maintaining war graves; and delivering meaningful commemorative activities to promote community recognition and understanding of the service and sacrifice of veterans. DVA is therefore the primary Australian Government entity responsible for developing and implementing programs that assist the veteran and ex-service communities. It provides administrative support to the Repatriation Commission and the Military Rehabilitation and Compensation Commission and is responsible for advising the Commissions on policies and programs for beneficiaries and for administering these policies and programs. Under the direction of these Commissions, DVA provides wide-ranging programs and services that can be broadly grouped into three main areas: care, compensation and commemoration. DVA also administers legislation such as the *Defence Service Homes Act 1918* and the *War Graves Act 1980*.

## The Australian War Memorial

The Australian War Memorial (the Memorial) was established as a Commonwealth corporate entity under the *Australian War Memorial Act 1980*. It operates within the Veterans' Affairs Portfolio as a discrete entity.

The Memorial is responsible for maintaining and developing the national Memorial to Australians who have died on or as a result of active service or in wars or warlike operations in which Australians have been on active service. It also develops, maintains and exhibits a National Collection of historical material and conducts and fosters research into Australian military history.

## **Other statutory bodies**

### **The Repatriation Commission**

The Repatriation Commission is responsible under the *Veterans' Entitlements Act 1986* (VEA) for granting pensions, allowances and other benefits, providing treatment and other services and generally administering the VEA. The functions and powers of the Repatriation Commission are set out in sections 180 and 181 of the VEA.

### **Military Rehabilitation and Compensation Commission**

The Military Rehabilitation and Compensation Commission (MRCC) is responsible for the administration of benefits and arrangements under the *Military Rehabilitation and Compensation Act 2004* (MRCA). The Commission also determines and manages claims relating to defence service under the *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* (DRCA). The functions and powers of the MRCC are set out in section 362 of the MRCA and Part XI of the DRCA.

### **The Veterans' Review Board**

The Veterans' Review Board (VRB) is an independent tribunal that reviews certain decisions of the Repatriation Commission and the Military Rehabilitation and Compensation Commission. The Board was established by the *Repatriation Legislation Amendment Act 1984* and began operating on 1 January 1985. The VEA preserves the continuing role of the VRB, as does the MRCA.

### **Office of Australian War Graves**

The Office of Australian War Graves (OAWG) is the agent of the Commonwealth War Graves Commission (CWGC), established under the *War Graves Act 1980*. The OAWG manages 76 war cemeteries and war plots commemorating our war dead in Australia, Papua New Guinea and the Solomon Islands. The OAWG also cares for the more than 330,000 other final resting places of post-war dead, and other eligible veterans of war, conflicts, peace and other operations to which Australia has been committed, in over 2,330 locations.

### **The Repatriation Medical Authority**

The Repatriation Medical Authority (RMA) is an independent statutory authority established under section 196A of the VEA. Its role is to determine Statements of Principles in relation to medical or scientific evidence connecting injuries, diseases or death with the circumstances of a particular veteran's service. Members of the RMA are eminent medical practitioners and medical scientists.

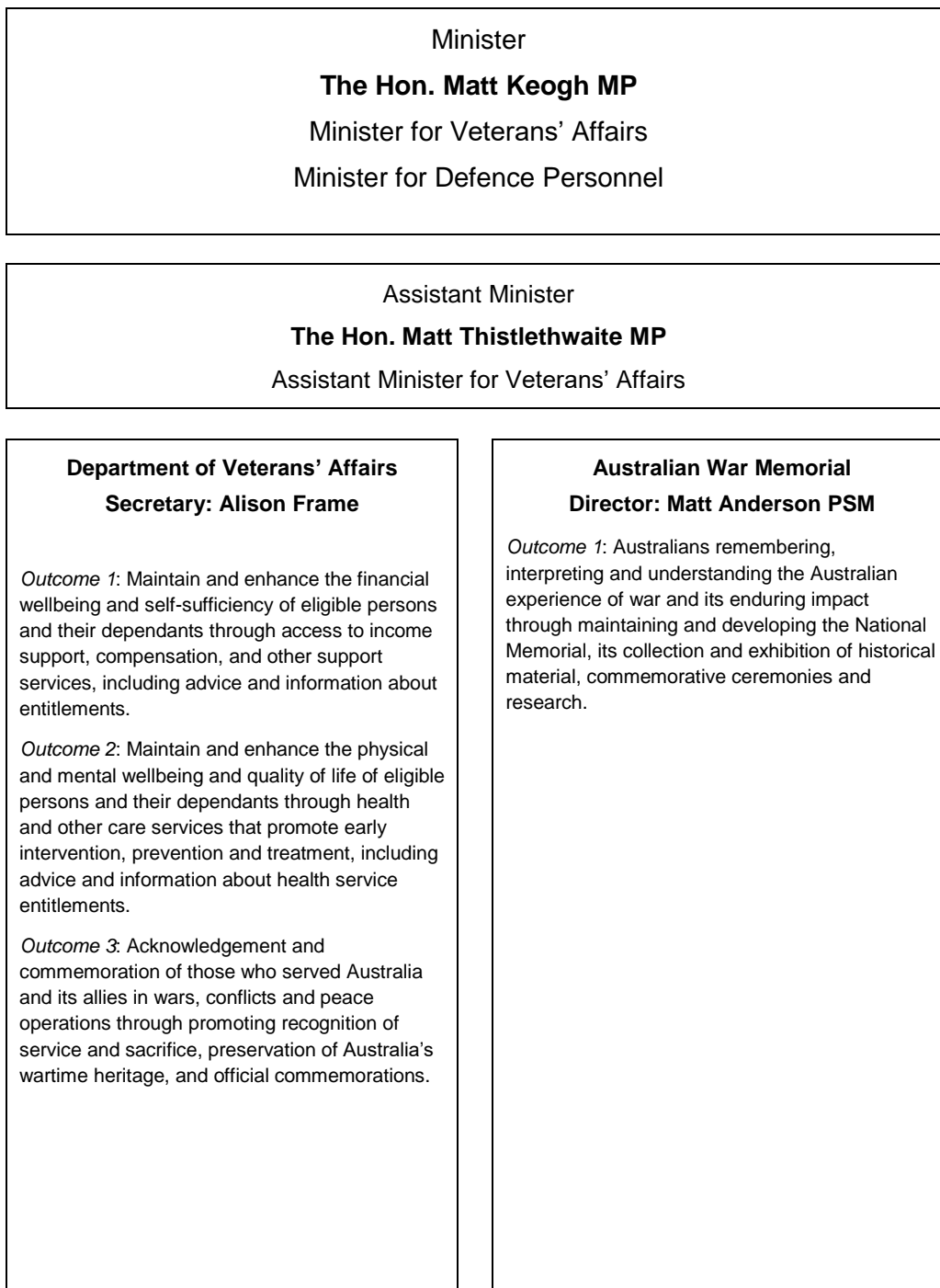
## **The Specialist Medical Review Council**

The Specialist Medical Review Council (SMRC) is an independent statutory body established under section 196V of the VEA. It has power, under section 196W of the VEA, to review determinations by the RMA. It does not review individual cases, but rather, examines the evidence upon which the decisions of the RMA are based. Members of SMRC are eminent medical practitioners and medical scientists.

## **Defence Service Homes Insurance Scheme**

The Defence Service Homes Insurance Scheme, which is established under the *Defence Service Homes Act 1918*, provides home building insurance and claims support tailored to all ADF members and veterans, including Reservists and widow(er)s. It is self-funded through the premiums paid by policyholders, which is invested back in the Defence Service Homes Insurance Scheme, providing greater support to veterans and their families.

**Figure 1: Veterans' Affairs portfolio structure and outcomes**





# Entity resources and planned performance

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# **Department of Veterans' Affairs**

## **Entity resources and planned performance**



# Department of Veterans' Affairs

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# Department of Veterans' Affairs

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian Government is committed to recognising and supporting all those who have served to defend our nation, and the families who support them.

The Department of Veterans' Affairs' (DVA's) vision is to respect, empower and support veterans and their families by providing compensation, funding treatment, services and programs of support, as well as delivering meaningful commemoration activities.

Through the 2024–25 Budget, the Government is investing additional funding to support more than 346,900 veterans and dependants accessing Department of Veterans' Affairs (DVA) services.

The Royal Commission into Defence and Veteran Suicide represents a once-in-a-generation opportunity to deliver meaningful and long-lasting change to the way we support our veteran community, and the Government is committed to addressing its recommendations. The measures in the Budget respond to the Royal Commission's interim recommendations by simplifying and harmonising the legislative framework for veterans' compensation and rehabilitation, and reducing the complexity of the system. The measures also include resourcing to accelerate the time taken to process claims, meet the continued growth in claims demand and address other service delivery pressures. They provide investment to address critical gaps in our IT systems to help reduce the time veterans and families have to wait to receive support and services and improve access to benefits and supports. These investments will improve the experience of veterans and families who reach out to DVA for assistance.

Recent years have seen substantial growth in the demand for DVA services which has resulted in a backlog of unallocated claims and significant delays in claims processing across a range of benefits and services. Having cleared the backlog of unallocated compensation claims, DVA is now focused on meeting time taken to process performance indicators for claims and maintaining high quality services to veterans and their families.

The Government is undertaking significant aged care reforms across the broader care and support economy. In recognition of the importance of supporting veterans as they age, whether in their home or residential care, DVA stood up a taskforce in early 2024 to ensure that their needs are supported through the broader Government Care and Support Economy and Aged Care reforms. This Budget provides further funding to support immediate changes to the Veterans' Home Care and Community Nursing programs to ensure veterans and war widow(er)s continue to have access to these important services.

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the October *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome X' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.



**Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2024-25 as at Budget May 2024**

	2023-24 Estimated Actual \$'000	2024-25 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	51,183	47,034
Departmental appropriation (b)	576,712	558,055
s74 External Revenue (c)	7,274	7,336
Departmental capital budget (d)	13,750	14,132
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	7,923	7,923
Equity injections (f)	6,121	193
Total departmental annual appropriations	662,963	634,673
Special accounts (g)		
Opening balance	26,629	26,723
Appropriation receipts (h)	120	120
Non-appropriation receipts (i)	107,434	116,265
Total special accounts	134,183	143,108
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	120	120
<b>Total departmental resourcing</b>	<b>797,026</b>	<b>777,661</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	64,689	71,760
Outcome 2	53,191	33,726
Outcome 3	58,413	46,893
Administered capital budget (j)	9,195	2,328
Payments to corporate entities (k)	42,140	50,301
Annual appropriations - other services - non-operating		
Payments to corporate entities (k)	7,645	106,522
Total administered annual appropriations	235,273	311,530

Continued on next page

**Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2024-25 as at Budget May 2024 (continued)**

	2023-24 Estimated Actual \$'000	2024-25 Estimate \$'000
Special appropriations		
Outcome 1		
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	28	28
<i>Veterans' Entitlements Act 1986</i>	4,480,440	4,370,588
<i>Compensation (Japanese Internment) Act 2001</i>	25	25
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	508,841	479,671
<i>Military Rehabilitation and Compensation Act 2004</i>	3,130,638	3,333,999
<i>Treatment Benefits (Special Access) Act 2019</i>	11	11
Total Outcome 1	<b>8,119,983</b>	<b>8,184,322</b>
Outcome 2		
<i>Veterans' Entitlements Act 1986</i>	3,932,969	4,026,648
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	78,481	87,364
<i>Military Rehabilitation and Compensation Act 2004</i>	351,333	384,175
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	8,918	9,346
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	5	5
<i>Treatment Benefits (Special Access) Act 2019</i>	1,510	1,548
Total Outcome 2	<b>4,373,216</b>	<b>4,509,086</b>
Total administered special appropriations	12,493,199	12,693,408
Special accounts (g)		
Opening balance	142	142
Non-appropriation receipts (i)	35	45
Total special accounts	177	187
<i>less payments to corporate entities from annual/special appropriations</i>	49,785	156,823
<b>Total administered resourcing</b>	<b>12,678,864</b>	<b>12,848,302</b>
<b>Total resourcing for DVA</b>	<b>13,475,890</b>	<b>13,625,963</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	3,266	3,188

**Third party payments from and on behalf of other entities**

	2023-24	2024-25
	<i>Estimated actual \$'000</i>	Estimate \$'000
Payments made on behalf of the Department of Social Services		
<i>Social Security (Administration) Act 1999</i>	70,375	72,397
Payments made by Services Australia on behalf of DVA		
<i>Veterans' Entitlements Act 1986</i>	2,652,730	2,608,730
<i>Military Rehabilitation and Compensation Act 2004</i>	236,441	258,485
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	11,913	13,251
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	8,918	9,346
<i>Treatment Benefits (Special Access) Act 2019</i>	1,521	1,559
Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services	79,627	80,976
Payments made to the Department of Social Services for the Community Grant Hub services	1,659	1,503
Receipts received from the Department of Social Services for the provision of services	205	210
Payments made to corporate entities within the Portfolio		
Australian War Memorial - Bill 1	42,140	50,301
Australian War Memorial - Bill 2	7,645	106,522

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

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

- (a) Appropriation Bill (No. 1) 2024-25.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No. 2) 2024-25.
- (f) 2023-24 appropriations includes \$5.879m which will be withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- (g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (h) Amounts credited to the special account(s) from DVA's annual appropriations.
- (i) Amounts credited to the special account(s) from other entities.
- (j) Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (k) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

### 1.3 Budget measures

Budget measures in Part 1 relating to the Department of Veterans’ Affairs are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Department of Veterans’ Affairs 2024-25 Budget measures**

**Part 1: Measures announced since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>						
APS Capability Reinvestment Fund: 2024- 25 projects funded under round two (a)						
	1.1-1.6	-	47	-	-	-
		Departmental payment				
		<b>Total</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>-</b>
Commonwealth Rent Assistance – increase the maximum rates (b)						
	1.1, 1.5	-	1,770	2,296	2,229	2,172
		Administered payment				
		<b>Total</b>	<b>1,770</b>	<b>2,296</b>	<b>2,229</b>	<b>2,172</b>
Commonwealth War Graves Commission – additional funding						
	3.1	-	385	385	385	-
		Administered payment				
		<b>Total</b>	<b>385</b>	<b>385</b>	<b>385</b>	<b>-</b>
Continuing Veterans' Access to Health and Support Programs (c)						
	2.1-2.6	-	27,936	27,152	2,386	-
		Administered payment				
		Departmental payment	556	563	-	-
		<b>Total</b>	<b>28,492</b>	<b>27,715</b>	<b>2,386</b>	<b>-</b>
Defence Service Homes Insurance Scheme Review (d)						
	1.1-1.6	-	-	-	-	-
		Departmental payment				
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Department of Veterans' Affairs – additional resourcing to support service delivery						
	All	-	93,983	59,942	20,137	20,349
		Departmental payment				
		<b>Total</b>	<b>93,983</b>	<b>59,942</b>	<b>20,137</b>	<b>20,349</b>

Continued on next page

**Table 1.2: Department of Veterans' Affairs 2024-25 Budget measures (continued)**

Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures (continued)</b>					
Establishment of the Administrative Review Tribunal and Addressing Extremely High Migration Backlogs in the Courts (d) (e)	1.1-1.6, 2.1-2.6				
Departmental payment	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
Funding for the Alfred Hospital (f)	2.1				
Administered payment	-	-	61	65	66
<b>Total</b>	-	-	<b>61</b>	<b>65</b>	<b>66</b>
Pharmaceutical Benefits Scheme (PBS) – new and amended listings (f)	2.1, 2.3				
Administered payment	6,054	19,198	16,396	10,140	9,930
<b>Total</b>	<b>6,054</b>	<b>19,198</b>	<b>16,396</b>	<b>10,140</b>	<b>9,930</b>
Reform of Veterans' Compensation Legislation (c) (g)	1.1-1.6, 2.1-2.6				
Administered payment	-	(1,011)	(1,789)	118,581	106,080
Departmental payment	-	31	102	(4,117)	(3,962)
<b>Total</b>	-	<b>(980)</b>	<b>(1,687)</b>	<b>114,464</b>	<b>102,118</b>
Savings for external labour – extension (h)	1.1-1.6				
Departmental payment	-	(703)	(784)	(589)	(4,160)
<b>Total</b>	-	<b>(703)</b>	<b>(784)</b>	<b>(589)</b>	<b>(4,160)</b>
Securing Cheaper Medicines (f)	2.3				
Administered payment	-	423	1,096	1,871	2,423
<b>Total</b>	-	<b>423</b>	<b>1,096</b>	<b>1,871</b>	<b>2,423</b>
Strengthening Medicare – an effective and clinically appropriate Medicare Benefits Schedule (MBS) (f)	2.1				
Administered payment	-	1,064	1,054	1,448	2,240
<b>Total</b>	-	<b>1,064</b>	<b>1,054</b>	<b>1,448</b>	<b>2,240</b>

Continued on next page

**Table 1.2: Department of Veterans' Affairs 2024-25 Budget measures (continued)**

Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures (continued)</b>					
Strengthening Medicare – Medicare Urgent Care Clinics – additional funding (f)	2.1				
Administered payment	-	1,613	1,533	-	-
<b>Total</b>	-	<b>1,613</b>	<b>1,533</b>	-	-
Supporting Ongoing Access to Vaccines (f)	2.1				
Administered payment	-	760	1,170	1,261	1,330
<b>Total</b>	-	<b>760</b>	<b>1,170</b>	<b>1,261</b>	<b>1,330</b>
Supporting Veteran Owned Business Grant Program (d)	1.1-1.6				
Administered payment	-	-	-	-	-
Departmental payment	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Total payment measures</b>					
Administered	6,054	52,138	49,354	138,366	124,241
Departmental	-	93,914	59,823	15,431	12,227
<b>Total</b>	<b>6,054</b>	<b>146,052</b>	<b>109,177</b>	<b>153,797</b>	<b>136,468</b>

Prepared on a Government Finance 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 the Prime Minister and Cabinet. The full measure description and package details appear in the Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the Budget Paper No. 2 under the Social Services portfolio.
- (c) The cost of this measure will be partially met from within the existing resourcing of the Department of Veterans' Affairs.
- (d) The cost of this measure will be met from within the existing resourcing of the Department of Veterans' Affairs.
- (e) The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in the Budget Paper No. 2 under the Attorney-General's portfolio.
- (f) The lead entity for this measure is the Department of Health and Aged Care. The full measure description and package details appear in the Budget Paper No. 2 under the Health and Aged Care portfolio.
- (g) This measure was previously announced during the 2023-24 MYEFO update, with only partial impacts being disclosed in the 2023-24 MYEFO update and the 2023-24 Department of Veterans' Affairs' Portfolio Additional Estimates Statements. The remaining impact of this was a decision taken but not yet announced in the 2023-24 MYEFO.
- (h) The full measure description and package details appear in the Budget Paper No. 2 under Cross Portfolio.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Department of Veterans' affairs can be found at:

<https://www.dva.gov.au/documents-and-publications/dva-corporate-plans>

The most recent annual performance statement can be found at:

<https://www.dva.gov.au/documents-and-publications/annual-reports>

## 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

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

<b>Outcome 1:</b>	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Veterans' Income Support and Allowances</b>					
Administered Expenses					
Special Appropriations	1,784,415	1,747,106	1,691,901	1,632,212	1,575,451
<b>Total expenses for program 1.1</b>	<b>1,784,415</b>	<b>1,747,106</b>	<b>1,691,901</b>	<b>1,632,212</b>	<b>1,575,451</b>
<b>Program 1.2: Veterans' Disability Support</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	14,785	14,994	15,257	14,865	15,081
Special Appropriations	1,715,822	1,711,816	1,712,915	1,715,294	1,710,021
<b>Total expenses for program 1.2</b>	<b>1,730,607</b>	<b>1,726,810</b>	<b>1,728,172</b>	<b>1,730,159</b>	<b>1,725,102</b>
<b>Program 1.3: Assistance to Defence Widow/ers and Dependants</b>					
Administered Expenses					
Special Appropriations	991,264	917,771	860,473	806,526	759,076
<b>Total expenses for program 1.3</b>	<b>991,264</b>	<b>917,771</b>	<b>860,473</b>	<b>806,526</b>	<b>759,076</b>
<b>Program 1.4: Assistance and Other Compensation for Veterans and Dependants</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	10,411	9,681	9,338	8,849	8,946
Special Appropriations	5,562	5,200	4,679	1,835	1,386
<b>Administered total</b>	<b>15,973</b>	<b>14,881</b>	<b>14,017</b>	<b>10,684</b>	<b>10,332</b>
Departmental Expenses					
Special Accounts	63,149	64,154	71,143	78,726	86,309
<b>Departmental total</b>	<b>63,149</b>	<b>64,154</b>	<b>71,143</b>	<b>78,726</b>	<b>86,309</b>
<b>Total expenses for program 1.4</b>	<b>79,122</b>	<b>79,035</b>	<b>85,160</b>	<b>89,410</b>	<b>96,641</b>

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**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

Outcome 1:	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.5: Veterans' Children Education Scheme</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	19,893	18,582	18,474	17,303	16,914
<b>Total expenses for program 1.5</b>	<b>19,893</b>	<b>18,582</b>	<b>18,474</b>	<b>17,303</b>	<b>16,914</b>
<b>Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation</b>					
Ordinary annual services (Appropriation Bill No. 1 & 3)	26,108	28,499	42,198	63,706	65,275
Special Appropriations	3,639,479	3,813,017	6,599,566	4,012,808	4,130,625
Special Accounts	30	100	60	60	60
<b>Total expenses for program 1.6</b>	<b>3,665,617</b>	<b>3,841,616</b>	<b>6,641,824</b>	<b>4,076,574</b>	<b>4,195,960</b>
<b>Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation</b>					
Expenses not requiring appropriation in the Budget year	(2,533,100)	(779,800)	856,800	872,500	872,500
<b>Total expenses for program 1.7</b>	<b>(2,533,100)</b>	<b>(779,800)</b>	<b>856,800</b>	<b>872,500</b>	<b>872,500</b>

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**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

<b>Outcome 1:</b>	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	71,197	71,756	85,267	104,723	106,216
Special Appropriations	8,136,542	8,194,910	10,869,534	8,168,675	8,176,559
Special Accounts	30	100	60	60	60
Expenses not requiring appropriation in the Budget year (a)	(2,533,100)	(779,800)	856,800	872,500	872,500
<b>Administered total</b>	<b>5,674,669</b>	<b>7,486,966</b>	<b>11,811,661</b>	<b>9,145,958</b>	<b>9,155,335</b>
Departmental Expenses					
Departmental appropriation	392,693	373,375	366,030	307,828	309,798
s74 External Revenue (b)	4,170	3,925	5,103	5,582	5,682
Expenses not requiring appropriation in the Budget year (c)	28,410	31,037	28,453	28,584	28,592
Special Accounts	63,149	64,154	71,143	78,726	86,309
<b>Departmental total</b>	<b>488,422</b>	<b>472,491</b>	<b>470,729</b>	<b>420,720</b>	<b>430,381</b>
<b>Total Expenses for Outcome 1</b>	<b>6,163,091</b>	<b>7,959,457</b>	<b>12,282,390</b>	<b>9,566,678</b>	<b>9,585,716</b>
	2023-24	2024-25			
<b>Average Staffing Level (number)</b>	2,199	2,315			

(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.

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation 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**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Income support pensions	1,778,159	1,741,158	1,685,784	1,625,937	1,568,988
Other allowances	6,256	5,948	6,117	6,275	6,463
<b>Total program expenses</b>	<b>1,784,415</b>	<b>1,747,106</b>	<b>1,691,901</b>	<b>1,632,212</b>	<b>1,575,451</b>

**Program 1.2: Veterans' Disability Support**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Medical examinations, fares and expenses	14,008	14,311	14,576	14,865	15,081
Vehicle Assistance Scheme	777	683	681	-	-
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Disability pensions	1,714,675	1,710,758	1,711,901	1,714,324	1,709,089
Loss of earnings	272	270	268	266	264
Recreation transport allowance	864	777	736	694	658
<i>Treatment Benefits (Special Access) Act 2019</i>					
Southeast Asia Treaty Organisation pharmacy supplement	11	11	10	10	10
<b>Total program expenses</b>	<b>1,730,607</b>	<b>1,726,810</b>	<b>1,728,172</b>	<b>1,730,159</b>	<b>1,725,102</b>

**Program 1.3: Assistance to Defence Widow/ers and Dependants**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
War & Defence Widows pension	991,264	917,771	860,473	806,526	759,076
<b>Total program expenses</b>	<b>991,264</b>	<b>917,771</b>	<b>860,473</b>	<b>806,526</b>	<b>759,076</b>

**Program 1.4: Assistance and Other Compensation for Veterans and Dependents**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Compensation and Legal Expenses	1,937	982	500	100	-
Discretionary Payments	448	460	465	478	501
Advocacy Grants and Support	6,358	6,525	6,626	6,486	6,623
Veterans' Access to Community Information	1,668	1,714	1,747	1,785	1,822
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Funeral benefits	4,648	4,477	4,089	1,338	955
Prisoners of War in Europe	721	570	457	364	298
Compensation payments for British Commonwealth and Allied veterans	140	100	80	80	80
<i>Compensation (Japanese Internment) Act 2001</i>					
Prisoners of War in Japan	25	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	28	28	28	28	28
Special Accounts:					
DSHIS	63,149	64,154	71,143	78,726	86,309
<b>Total program expenses</b>	<b>79,122</b>	<b>79,035</b>	<b>85,160</b>	<b>89,410</b>	<b>96,641</b>

**Program 1.5: Veterans' Children Education Scheme**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual Administered Expenses:					
Ordinary annual service (Appropriation Bill No. 1)					
Veterans' Children Education Scheme	19,893	18,582	18,474	17,303	16,914
<b>Total program expenses</b>	<b>19,893</b>	<b>18,582</b>	<b>18,474</b>	<b>17,303</b>	<b>16,914</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	3,400	3,517	3,631	3,719	3,812
Other income support and compensation-related payments - MRCA	22,708	24,982	38,567	59,987	61,463
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	308,082	261,874	689,491	160,398	173,544
Benefits for eligible dependants	41,499	48,022	53,530	59,670	61,759
Incapacity payments	146,493	157,268	170,801	37,922	45,490
Medical examinations	6,217	5,430	5,098	5,265	5,375
Death payments	5,583	5,993	6,412	-	-
Other income support and compensation-related payments	967	1,084	1,219	1,361	1,395
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	2,642,661	2,834,992	5,105,493	2,873,151	2,938,440
Benefits for eligible dependants	36,629	37,469	37,807	160,580	166,899
Income maintenance payments	381,022	414,677	486,335	658,683	680,670
Medical examinations	69,939	46,023	43,180	44,326	45,283
Other income support and compensation-related payments	387	185	200	11,452	11,770
Special Accounts:					
Military death claim compensation	30	100	60	60	60
<b>Total program expenses</b>	<b>3,665,617</b>	<b>3,841,616</b>	<b>6,641,824</b>	<b>4,076,574</b>	<b>4,195,960</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	(2,533,100)	(779,800)	856,800	872,500	872,500
<b>Total program expenses</b>	<b>(2,533,100)</b>	<b>(779,800)</b>	<b>856,800</b>	<b>872,500</b>	<b>872,500</b>

**Table 2.1.3: Performance measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

<b>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.</b>		
<b>Program 1.1 - Veterans' Income Support and Allowances</b>		
This program delivers means-tested income support pensions and other allowances to eligible veterans and dependants under the <i>Veterans' Entitlements Act 1986</i> . Income support provides a regular means-tested payment for eligible veterans and their dependants with limited means.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide income and financial support and compensation payments to eligible veterans and families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Timeliness: The percentage of claims processed within 30 days	51%
	Timeliness: The percentage of change of circumstances processed within 10 days	52%
	Quality: Correctness rate of processed new claims	95%
	Quality: Correctness rate of processed change of circumstances	99%
	Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	80%

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<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Timeliness: The percentage of claims processed within 30 days  Timeliness: The percentage of change of circumstances processed within 10 days  Quality: Correctness rate of processed new claims  Quality: Correctness rate of processed change of circumstances  Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	≥50%  ≥50%  ≥95%  ≥95%  ≥80%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25



<p><b>Program 1.2 - Veterans' Disability Support</b></p> <p>This program provides compensation in the form of disability compensation payments and ancillary benefits to eligible veterans for the tangible effects of war or defence service.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Provide disability support and compensation payments to eligible veterans.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current year 2023-24</p>	<p>Timeliness: The percentage of claims processed within 100 days</p> <p>Quality: Correctness rate of processed claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>14%</p> <p>95%</p> <p>80%</p>
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2024-25</p>	<p>Timeliness: The percentage of claims processed within 100 days</p> <p>Quality: Correctness rate of processed claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>≥50%</p> <p>≥95%</p> <p>≥80%</p>
<p>Forward Estimates 2025-28</p>	<p>As per 2024-25</p>	<p>As per 2024-25</p>

<b>Program 1.3 - Assistance to Defence Widow/ers and Dependants</b>		
<p>The war widow/ers pension is part of a compensation package provided in recognition of the special circumstances and to compensate a widowed partner of a veteran, where there was a connection between the veteran's death and service. Eligible children are also provided with financial support.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide income and financial support and compensation payments to eligible dependants.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	<p>Timeliness: The percentage of claims processed within 30 days</p> <p>Quality: Correctness rate of processed claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>28%</p> <p>95%</p> <p>80%</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<p>Timeliness: The percentage of claims processed within 30 days</p> <p>Quality: Correctness rate of processed claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>≥50%</p> <p>≥95%</p> <p>≥80%</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<b>Program 1.4 - Assistance and Other Compensation for Veterans and Dependants</b>		
<p>This program delivers other allowances and assistance to eligible veterans and dependants under the VEA and related legislation, including home insurance, funeral benefits, prisoner of war ex gratia payments, and payments on behalf of Commonwealth and allied countries. Assistance is also provided to the ex-service community via Building Excellence in Support and Training grants and the Advocacy Training and Development Program.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Provide income and financial support and compensation payments to eligible veterans and families.</li> <li>• Enable veterans and families to access housing-related support via Defence Home Ownership Assistance Scheme and Defence Service Homes Insurance.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	<p><b>Funeral Benefits</b> Timeliness: The percentage of claims processed within 10 days</p> <p>Quality: Correctness rate of processed claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p> <p><b>Defence Service Homes Insurance</b> Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised</p>	<p>93%</p> <p>98%</p> <p>80%</p> <p>90%</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<p><b>Funeral Benefits</b> Timeliness: The percentage of claims processed within 10 days</p> <p>Quality: Correctness rate of processed claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p> <p><b>Defence Service Homes Insurance</b> Quality: DSHI complies with/ meets the requirements of the 2020 General Insurance Code of Practice</p>	<p>≥50%</p> <p>≥95%</p> <p>≥80%</p> <p>≥90%</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<b>Program 1.5 - Veterans' Children Education Scheme</b>		
<p>Under the Veterans' Children Education Scheme and the Military Rehabilitation and Compensation Act Education and Training Scheme, education allowances are paid to eligible children of ADF members who have died or been severely injured as a result of service. The schemes provide financial assistance, student support services, guidance and counselling for eligible students undertaking primary, secondary and tertiary full-time study within Australia.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide eligible children of veterans and families with financial assistance and support to access education and skills development.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Timeliness: The percentage of claims processed within 28 days	34%
	Quality: Correctness rate of processed claims	100%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Timeliness: The percentage of claims processed within 28 days	≥50%
	Quality: Correctness rate of processed claims	≥95%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<b>Program 1.6 – Military Rehabilitation and Compensation Acts Payments – Income Support and Compensation</b>		
<p>This program provides compensation to eligible veterans and dependants under the DRCA, the MRCA and related legislation. The DRCA (and MRCA for injuries since 1 July 2004) provides coverage for injured ADF members to support their return to health, work and independence. There is also compensation for eligible dependants, and MRCA health care and other ancillary benefits.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide income and financial support and compensation payments to eligible veterans and families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days	9%
	Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days	15%
	Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days	41%
	Quality: Correctness rate of processed DRCA liability claims	95%
	Quality: Correctness rate of processed DRCA permanent impairment claims	96%
	Quality: Correctness rate of processed DRCA incapacity claims	90%
	Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days	18%
	Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days	11%
	Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days	43%
	Quality: Correctness rate of processed MRCA liability claims	90%
Quality: Correctness rate of processed MRCA permanent impairment claims	90%	

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	Quality: Correctness rate of processed MRCA incapacity claims	95%
	Client Satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	80%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days	≥50%
	Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days	≥50%
	Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days	≥50%
	Quality: Correctness rate of processed DRCA liability claims	≥95%
	Quality: Correctness rate of processed DRCA permanent impairment claims	≥95%
	Quality: Correctness rate of processed DRCA incapacity claims	≥95%
	Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days	≥50%
	Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days	≥50%
	Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days	≥50%
	Quality: Correctness rate of processed MRCA liability claims	≥95%
	Quality: Correctness rate of processed MRCA permanent impairment claims	≥95%
	Quality: Correctness rate of processed MRCA incapacity claims	≥95%
	Client Satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	≥80%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

## 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

<p><b>Department of Health and Aged Care</b></p> <hr/> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.4 – Health Workforce</li> <li>• Program 1.9 – Immunisation</li> <li>• Program 2.1 – Medical Benefits</li> <li>• Program 2.3 – Pharmaceutical Benefits</li> <li>• Program 2.5 – Dental Services</li> <li>• Program 3.2 – Aged Care Services</li> </ul>
<p><b>Services Australia</b></p> <hr/> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 – Technology and Transformation</li> </ul>
<p><b>The Treasury</b></p> <hr/> <p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.4 – National Partnership Payments to the States</li> </ul>
<p><b>Contribution to Outcome 2 made by linked programs</b></p> <p>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.</p>

*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 Administered and Departmental funding sources.

**Table 2.2.1: Budgeted expenses for Outcome 2**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 2.1: General Medical Consultations and Services</b>					
Administered Expenses					
Special Appropriations	709,828	715,221	699,751	709,494	739,221
<b>Total expenses for program 2.1</b>	<b>709,828</b>	<b>715,221</b>	<b>699,751</b>	<b>709,494</b>	<b>739,221</b>
<b>Program 2.2: Veterans' Hospital Services</b>					
Administered Expenses					
Special Appropriations	1,050,642	1,083,358	1,095,333	1,116,327	1,143,653
<b>Total expenses for program 2.2</b>	<b>1,050,642</b>	<b>1,083,358</b>	<b>1,095,333</b>	<b>1,116,327</b>	<b>1,143,653</b>
<b>Program 2.3: Veterans' Pharmaceuticals Benefits</b>					
Administered Expenses					
Special Appropriations	354,110	368,824	367,483	363,885	368,653
<b>Total expenses for program 2.3</b>	<b>354,110</b>	<b>368,824</b>	<b>367,483</b>	<b>363,885</b>	<b>368,653</b>
<b>Program 2.4: Veterans' Community Care and Support</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	59,690	27,060	15,855	5,258	5,337
Special Appropriations	1,032,169	972,226	1,020,375	1,028,791	1,113,634
<b>Total expenses for program 2.4</b>	<b>1,091,859</b>	<b>999,286</b>	<b>1,036,230</b>	<b>1,034,049</b>	<b>1,118,971</b>

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**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

<b>Outcome 2:</b>	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 2.5: Veterans' Counselling and Other Health Services</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	9,285	10,794	5,299	5,410	5,522
Special Appropriations	802,121	901,403	917,885	729,662	734,491
<b>Total expenses for program 2.5</b>	<b>811,406</b>	<b>912,197</b>	<b>923,184</b>	<b>735,072</b>	<b>740,013</b>
<b>Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	2,503	2,599	2,694	2,752	2,810
Special Appropriations	429,822	471,547	498,825	737,568	758,501
<b>Total expenses for program 2.6</b>	<b>432,325</b>	<b>474,146</b>	<b>501,519</b>	<b>740,320</b>	<b>761,311</b>
<b>Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services</b>					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	(594,900)	1,952,800	2,039,500	2,131,300	2,131,300
<b>Total expenses for program 2.7</b>	<b>(594,900)</b>	<b>1,952,800</b>	<b>2,039,500</b>	<b>2,131,300</b>	<b>2,131,300</b>

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**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

<b>Outcome 2:</b>	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Outcome 2 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	71,478	40,453	23,848	13,420	13,669
Special Appropriations	4,378,692	4,512,579	4,599,652	4,685,727	4,858,153
Expenses not requiring appropriation in the Budget year (a)	(594,900)	1,952,800	2,039,500	2,131,300	2,131,300
<b>Administered total</b>	<b>3,855,270</b>	<b>6,505,832</b>	<b>6,663,000</b>	<b>6,830,447</b>	<b>7,003,122</b>
Departmental Expenses					
Departmental appropriations	166,836	169,270	146,965	133,714	131,439
Section 74 External Revenue (b)	2,539	2,790	2,133	2,334	2,376
Expenses not requiring appropriation in the Budget year (c)	11,431	12,511	11,488	11,545	11,548
<b>Departmental total</b>	<b>180,806</b>	<b>184,571</b>	<b>160,586</b>	<b>147,593</b>	<b>145,363</b>
<b>Total expenses for Outcome 2</b>	<b>4,036,076</b>	<b>6,690,403</b>	<b>6,823,586</b>	<b>6,978,040</b>	<b>7,148,485</b>

<b>Movement of administered funds between years</b>	2023-24 Actual expenses \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2					
Program 2.4 Veterans' Community Care and Support - Veteran Wellbeing Grants	(6,727)	6,727	-	-	-
<b>Total movement of administered funds</b>	<b>(6,727)</b>	<b>6,727</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Average Staffing Level (number)</b>	2023-24	2024-25
	919	746

(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.

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation 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 2.2.2: Program components of Outcome 2

**Program 2.1: General Medical Consultations and Services**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
GP consultations	106,469	107,091	107,661	110,006	112,316
Specialist consultations	109,067	109,401	110,433	112,795	115,163
Medical services	420,987	424,146	405,670	409,801	417,477
Dental	73,305	74,583	75,987	76,892	94,265
<b>Total program expenses</b>	<b>709,828</b>	<b>715,221</b>	<b>699,751</b>	<b>709,494</b>	<b>739,221</b>

**Program 2.2: Veterans' Hospital Services**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Public hospitals	392,294	401,913	402,320	410,231	418,439
Private hospitals	654,389	678,194	690,386	703,970	718,044
Nursing homes	3,959	3,251	2,627	2,126	7,170
<b>Total program expenses</b>	<b>1,050,642</b>	<b>1,083,358</b>	<b>1,095,333</b>	<b>1,116,327</b>	<b>1,143,653</b>

**Program 2.3: Veterans' Pharmaceuticals Benefits**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Pharmaceutical services	354,110	368,824	367,483	363,885	368,653
<b>Total program expenses</b>	<b>354,110</b>	<b>368,824</b>	<b>367,483</b>	<b>363,885</b>	<b>368,653</b>

**Program 2.4: Veterans' Community Care and Support**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Annual Administered Expenses:</b>					
Ordinary annual services (Appropriation Bill No. 1)					
Grants-In-Aid	145	145	145	145	145
Veterans' Acute Housing	-	1,200	1,200	1,200	1,200
Veteran Employment Program	700	700	250	-	-
Veteran Wellbeing Grants	20,404	10,561	3,835	3,913	3,992
Veterans' and Families' Hubs	34,145	11,559	10,425	-	-
Psychiatry Training Program	1,642	-	-	-	-
Supporting Invictus Australia	2,654	2,895	-	-	-
<b>Special Appropriations:</b>					
<i>Veterans' Entitlements Act 1986</i>					
Residential care	676,384	611,267	656,867	698,745	777,166
Community nursing	204,027	191,112	193,387	188,860	192,828
Veterans' Home Care	139,463	157,140	157,196	128,035	130,211
In-home respite	10,845	11,225	11,341	11,533	11,777
Carer and volunteer support	1,445	1,477	1,579	1,613	1,647
<i>Public Governance, Performance and Accountability Act 2013</i>					
Section 77 Repayments	5	5	5	5	5
<b>Total program expenses</b>	<b>1,091,859</b>	<b>999,286</b>	<b>1,036,230</b>	<b>1,034,049</b>	<b>1,118,971</b>

**Program 2.5: Veterans' Counselling and Other Health Services**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Annual Administered Expenses:</b>					
Ordinary annual services (Appropriation Bill No. 1)					
Counselling support & children's assistance	832	862	950	971	991
Kookaburra kids	4,530	5,873	-	-	-
Compensation and legal expenses	67	69	70	72	74
Veterans' Vocational Rehabilitation Scheme	193	197	413	422	433
Health & medical research	3,038	3,143	3,193	3,258	3,323
Wellbeing and Support Program (VEA component)	625	650	673	687	701
<b>Special Appropriations:</b>					
<i>Veterans' Entitlements Act 1986</i>					
Travel for treatment	145,000	204,158	207,421	-	-
Subsistence	8,114	8,299	8,375	8,576	8,792
Open Arms	128,252	134,169	137,739	143,887	137,666
Non-institutional care - services	292,675	319,268	323,767	330,780	337,784
Non-institutional care - products	57,027	58,070	59,621	61,132	55,222
Rehabilitation appliances	151,738	157,223	159,731	163,192	166,619
Psychiatric Assistance Dogs	3,237	3,708	4,158	4,382	4,473
Health treatment for British Commonwealth and Allied veterans	5,650	5,614	5,702	5,826	5,947
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>					
Nuclear test health care payments	8,918	9,346	9,783	10,259	13,567
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for Southeast Asia Treaty Organisation personnel	1,510	1,548	1,588	1,628	4,421
<b>Total program expenses</b>	<b>811,406</b>	<b>912,197</b>	<b>923,184</b>	<b>735,072</b>	<b>740,013</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Wellbeing and Support Program (DRCA component)	939	975	1,010	1,032	1,054
Wellbeing and Support Program (MRCA component)	1,564	1,624	1,684	1,720	1,756
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Medical services	31,668	32,796	33,325	33,878	34,355
Rehabilitation services	13,717	14,086	14,330	14,515	14,768
Other services	32,700	40,032	38,786	33,034	33,408
Psychiatric Assistance Dogs	396	450	504	532	544
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	239,240	243,921	246,674	252,065	247,528
Rehabilitation services	69,665	86,653	95,394	97,949	100,644
Other services	41,000	51,973	67,985	303,670	325,289
Psychiatric Assistance Dogs	1,436	1,636	1,827	1,925	1,965
<b>Total program expenses</b>	<b>432,325</b>	<b>474,146</b>	<b>501,519</b>	<b>740,320</b>	<b>761,311</b>

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	(594,900)	1,952,800	2,039,500	2,131,300	2,131,300
<b>Total program expenses</b>	<b>(594,900)</b>	<b>1,952,800</b>	<b>2,039,500</b>	<b>2,131,300</b>	<b>2,131,300</b>

**Table 2.2.3: Performance measures for Outcome 2**

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 2</b> – 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.		
<b>Program 2.1 – General Medical Consultations and Services</b>		
DVA has arrangements in place with medical and allied health practitioners in both the public and private sectors to deliver a comprehensive range of services throughout Australia, provided in hospitals, in providers' rooms and in the homes of veterans and families. To ensure that eligible veterans and dependants are able to access necessary services, DVA will either pay for travel to the nearest service provider or pay a provider to travel to other locations to provide services to eligible veterans and dependants.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Work with a range of medical, dental, hearing and allied health providers throughout Australia to ensure veterans and families have access to a comprehensive range of health services.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services	<1%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services	<1%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<p><b>Outcome 2</b> – 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><b>Program 2.1 – General Medical Consultations and Services</b></p> <p>DVA has arrangements in place with medical and allied health practitioners in both the public and private sectors to deliver a comprehensive range of services throughout Australia, provided in hospitals, in providers' rooms and in the homes of veterans and families. To ensure that eligible veterans and dependants are able to access necessary services, DVA will either pay for travel to the nearest service provider or pay a provider to travel to other locations to provide services to eligible veterans and dependants.</p>		
<p><b>Program 2.2 - Veterans' Hospital Services</b></p> <p>This program provides access to inpatient and outpatient hospital services for eligible veterans through arrangements with private hospitals, day procedure centres and mental health hospitals, as well as all public hospitals operated by the state and territory governments.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Make arrangements with public and private hospital service providers throughout Australia to ensure veterans and families have access to a comprehensive range of services.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services	<1%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services	<1%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25



<b>Program 2.3 - Veterans' Pharmaceutical Benefits</b>		
The Repatriation Pharmaceutical Benefits Scheme provides clients with access to a comprehensive range of pharmaceuticals and wound dressings for the treatment of their health care needs, including items available to the broader Australian community under the Pharmaceutical Benefits Scheme.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide eligible veterans with access to a broader range of medicines and wound care items at a concession rate.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services	<1%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services	<1%
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<p><b>Program 2.4 - Veterans' Community Care and Support</b></p> <p>DVA manages community support and residential aged care programs for clients, including the Veterans' Home Care program and the Community Nursing program, which aim to support people to remain independent in their homes and improve their quality of life and health. This program also provides subsidies and supplements for DVA clients living in residential care facilities.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Provide a range of care and support in the home to assist eligible veterans and families to remain independent for longer.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current year 2023-24</p>	<p>Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services</p>	<p>&lt;1%</p>
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2024-25</p>	<p>Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services</p>	<p>&lt;1%</p>
<p>Forward Estimates 2025-28</p>	<p>As per 2024-25</p>	<p>As per 2024-25</p>

<p><b>Program 2.5 - Veterans' Counselling and Other Health Services</b></p> <p>This program provides a wide range of mental and allied health care services, including counselling and referral services for veterans and families. The program also supports eligible veterans and families with funding for aids and appliances, and travel for treatment.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Provide veterans and families with access to mental health care services, including primary prevention through counselling and complex care coordination.</li> <li>• Support veterans with travel for treatment and provide access to aids, appliances and modifications to support independent living.</li> <li>• Provide veterans with access to allied health services, including access to telehealth services.</li> <li>• Provide access to Open Arms including individual and family counselling, after-hours counselling, group program interventions, and peer support.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current year 2023-24</p>	<p><b>Access to Services</b> Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services</p> <p><b>Travel</b> Timeliness: Target percentage of claims for reimbursement processed within 28 days</p> <p><b>Open Arms – Veterans &amp; Families Counselling Services</b> Percentage of clients allocated to an Open Arms clinician within two weeks of initial intake</p> <p>Client satisfaction</p>	<p>&lt;1%</p> <p>95%</p> <p>89%</p> <p>92%</p>

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Year	Performance measures	Planned Performance Results
Budget Year 2024-25	<p><b>Access to Services</b> Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services</p> <p><b>Travel</b> Timeliness: Target percentage of claims for reimbursement processed within 28 days</p> <p><b>Open Arms – Veterans &amp; Families Counselling Services</b> Percentage of clients allocated to an Open Arms clinician within two weeks of initial intake</p> <p>Client Satisfaction</p>	<p>&lt;1%</p> <p>≥95%</p> <p>≥65%</p> <p>≥80%</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<p><b>Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services</b></p> <p>DVA arranges for the provision of rehabilitation, medical and other related services under the DRCA, the MRCA and related legislation. The services include payment for medical treatment, rehabilitation services, attendant care and household services.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>Provide veterans with access to medical management, psychosocial and vocational rehabilitation programs and support for employment.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected Performance Results</b></p>
<p>Current year 2023-24</p>	<p>Timeliness: The percentage of rehabilitation assessments completed within 30 days of assessment referral</p> <p>Client satisfaction: An annual survey of client satisfaction with the rehabilitation program</p>	<p>93%</p> <p>74%</p>
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Planned Performance Results</b></p>
<p>Budget Year 2024-25</p>	<p>Timeliness: The percentage of rehabilitation assessments completed within 30 days of assessment referral</p> <p>Client satisfaction: An annual survey of client satisfaction with the rehabilitation program</p>	<p>≥75%</p> <p>≥75%</p>
<p>Forward Estimates 2025-28</p>	<p>As per 2024-25</p>	<p>As per 2024-25</p>

## 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 Administered and Departmental funding sources.

**Table 2.3.1: Budgeted expenses for Outcome 3**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 3.1: War Graves</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	27,760	30,602	27,345	27,991	28,297
Special Accounts	35	45	45	45	45
Expenses not requiring appropriation in the Budget year (a)	3,462	3,680	2,774	2,843	2,891
<b>Total expenses for program 3.1</b>	<b>31,257</b>	<b>34,327</b>	<b>30,164</b>	<b>30,879</b>	<b>31,233</b>
<b>Program 3.2: Commemorative Activities</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	24,401	26,984	20,141	20,311	20,681
<b>Total expenses for program 3.2</b>	<b>24,401</b>	<b>26,984</b>	<b>20,141</b>	<b>20,311</b>	<b>20,681</b>

Continued on next page

**Table 2.3.1: Budgeted expenses for Outcome 3 (continued)**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Outcome 3 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	52,161	57,586	47,486	48,302	48,978
Special Accounts	35	45	45	45	45
Expenses not requiring appropriation in the Budget year (a)	3,462	3,680	2,774	2,843	2,891
<b>Administered total</b>	<b>55,658</b>	<b>61,311</b>	<b>50,305</b>	<b>51,190</b>	<b>51,914</b>
Departmental Expenses					
Departmental appropriation	17,183	15,410	15,463	15,734	17,652
s74 External Revenue (b)	565	621	342	374	380
Expenses not requiring appropriation in the Budget year (a)	2,532	2,746	2,498	2,506	2,506
<b>Departmental total</b>	<b>20,280</b>	<b>18,777</b>	<b>18,303</b>	<b>18,614</b>	<b>20,538</b>
<b>Total expenses for Outcome 3</b>	<b>75,938</b>	<b>80,088</b>	<b>68,608</b>	<b>69,804</b>	<b>72,452</b>

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised	Forward	Forward	Forward
	expenses	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Movement of administered funds between years</b>					
Outcome 3					
Program 3.1 War Graves - War graves care & maintenance	(3,500)	3,500	-	-	-
Program 3.2 Commemorative Activities	(7,193)	7,193	-	-	-
<b>Total movement of administered funds</b>	<b>(10,693)</b>	<b>10,693</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2023-24	2024-25
<b>Average Staffing Level (number)</b>	<b>147</b>	<b>127</b>

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

(b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
War graves care & maintenance	26,081	29,224	25,955	26,568	26,838
War graves refurbishment, reconstruction & relocation	1,674	1,373	1,385	1,418	1,454
Compensation and legal expenses	5	5	5	5	5
Special Account Expenses:					
Services for Other Entities and Trust Moneys	35	45	45	45	45
Expenses not requiring appropriation in the Budget year	3,462	3,680	2,774	2,843	2,891
<b>Total program expenses</b>	<b>31,257</b>	<b>34,327</b>	<b>30,164</b>	<b>30,879</b>	<b>31,233</b>

**Program 3.2: Commemorative Activities**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Veterans' commemorative activities	18,089	23,484	16,641	16,811	17,181
Saluting Their Service	3,500	3,500	3,500	3,500	3,500
<i>Australian Veterans' Recognition     (Putting Veterans and Their Families     First) Act 2019</i>	2,812	-	-	-	-
<b>Total program expenses</b>	<b>24,401</b>	<b>26,984</b>	<b>20,141</b>	<b>20,311</b>	<b>20,681</b>



**Table 2.3.3: Performance measures for Outcome 3**

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 3</b> – 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.		
<b>Program 3.1 - War Graves</b> This program acknowledges and commemorates veterans’ service and sacrifice, and promotes an increased understanding of Australia’s wartime history. To meet the Australian Government’s commitment, the Office of Australian War Graves cares for and maintains official commemorations and sites of collective official commemoration to the standards set by the Commonwealth War Graves Commission (CWGC).		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide and maintain war cemeteries, war plots, gardens of remembrance and memorials to the missing and other individual official commemorations for those eligible veterans who have died as a result of their service to Australia in wars, conflicts and peace operations.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Quality of Service: New official commemorations are completed within published timeframes	80%
	Quality of Service: Maintain public access to memorial sites in Thailand, Malaysia and France	99%
	Official commemorations are inspected to ensure they continue to meet the CWGC standard	90%

Year	Performance measures	Planned Performance Results
Budget Year 2024-25	Quality of Service: New official commemorations are completed within published timeframes  Quality: Official commemorations are satisfactorily maintained to recognise the service and sacrifice of veterans	≥75%  Number of complaints is less than 1% of the total number of official commemorations
Forward Estimates 2025-28	Quality of Service: New official commemorations are completed within published timeframes  Quality: Official commemorations are satisfactorily maintained to recognise the service and sacrifice of veterans	2025-26 ≥ 80% 2026-27 ≥ 85% 2027-28 ≥ 90%  As per 2024-25

<p><b>Program 3.2 - Commemorative Activities</b></p> <p>Commemorative activities are delivered to enable the community to better understand, acknowledge and commemorate the service and sacrifice of the men and women who have served Australia in wars, conflicts and peace operations.</p>		
<p><b>Key Activities</b></p>	<ul style="list-style-type: none"> <li>• Deliver domestic and international commemorative events to enable the community to better understand, acknowledge and commemorate the service and sacrifice of those who have served Australia in wars, conflicts and peace operations.</li> <li>• Provide online resources to enable the community to better understand, acknowledge and commemorate the service and sacrifice of those who have served Australia in wars, conflicts and peace operations.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2023-24	Commemorative event quality: Commemorative events are conducted to commemorate veterans' service in a dignified, solemn and respectful manner	<1%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	Commemorative event quality: Commemorative events are conducted to commemorate veterans' service in a dignified, solemn and respectful manner  Increase the public's understanding and awareness of the service and sacrifice of those who have served Australia in wars, conflicts and peace operations	The number of discrete complaints is less than 1% of the estimated audience for any one event  Increased engagement with the Anzac Portal
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

There are differences between entity resourcing and the financial statements. These differences are caused by the accounting treatment for the departmental capital budget that was implemented under net cost of services through Operation Sunlight.

#### **3.1.2 Explanatory notes and 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 2024-25. Total expenses for 2024-25 is estimated to be \$653 million, a decrease of \$35.6 million from 2023-24.

#### **Departmental (DSHIS)**

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2024-25. Revenue for 2024-25 is expected to be \$64.1 million, an increase of \$6.5 million from 2023-24, primarily driven by the sale of goods and services (net premium revenue).

#### **Administered statements**

The Department will administer \$11.8 billion of administered expense in the 2024-25 financial year, excluding movement in the Military Compensation Scheme Liability provisions.

## 3.2 Budgeted financial statements tables

Table 3.1a: Departmental comprehensive income statement (Amalgamated) (showing net cost of services) (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	387,408	396,936	377,022	349,499	359,845
Supplier expenses	206,942	157,496	148,233	105,071	96,385
Depreciation and amortisation (a)	41,310	45,231	41,376	41,572	41,583
Insurance claims	51,587	52,416	58,553	65,480	65,480
Other expenses	1,386	874	743	1,046	1,046
<b>Total expenses</b>	<b>688,633</b>	<b>652,953</b>	<b>625,927</b>	<b>562,668</b>	<b>564,339</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Net premium revenue	53,566	59,389	65,922	73,173	80,424
Rendering of services	7,194	7,396	7,556	7,700	496
Resources received free of charge	1,063	1,063	1,063	1,063	1,063
Other revenue	3,978	4,660	5,036	5,368	5,368
<b>Total revenue</b>	<b>65,801</b>	<b>72,508</b>	<b>79,577</b>	<b>87,304</b>	<b>87,351</b>
<b>Total own-source income</b>	<b>65,801</b>	<b>72,508</b>	<b>79,577</b>	<b>87,304</b>	<b>87,351</b>
<b>Net cost of services</b>	<b>622,832</b>	<b>580,445</b>	<b>546,350</b>	<b>475,364</b>	<b>476,988</b>
Revenue from Government	576,712	558,055	528,458	457,276	458,889
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(46,120)</b>	<b>(22,390)</b>	<b>(17,892)</b>	<b>(18,088)</b>	<b>(18,099)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in assets revaluation reserve	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>(46,120)</b>	<b>(22,390)</b>	<b>(17,892)</b>	<b>(18,088)</b>	<b>(18,099)</b>

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**Table 3.1a: Departmental comprehensive income statement (Amalgamated) (showing net cost of services) (for the period ended 30 June) (continued)**

**Note: Impact of net cash appropriation arrangements**

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(46,120)</b>	<b>(22,390)</b>	<b>(17,892)</b>	<b>(18,088)</b>	<b>(18,099)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	19,453	23,828	19,809	20,005	20,016
plus: depreciation/amortisation expenses for ROU assets (b)	21,857	21,404	21,567	21,567	21,567
less: lease principal repayments (b)	(22,690)	(22,842)	(23,484)	(23,484)	(23,484)
<b>Net Cash Operating Surplus / (Deficit)</b>	<b>(27,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

**Table 3.2a: Budgeted departmental balance sheet (Amalgamated) (as at 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	29,906	30,193	30,649	32,483	32,431
Trade and other receivables	53,719	54,445	57,316	57,316	57,316
Appropriation receivables	55,923	51,581	51,838	52,133	52,133
Investments	44,662	44,662	42,048	40,347	40,347
<b>Total financial assets</b>	<b>184,210</b>	<b>180,881</b>	<b>181,851</b>	<b>182,279</b>	<b>182,227</b>
<b>Non-financial assets</b>					
Land and buildings	98,881	84,075	72,079	60,871	45,907
Infrastructure, plant and equipment	325	296	272	267	238
Intangibles	47,596	37,136	30,690	23,442	26,335
Other non-financial assets	7,311	7,311	7,313	7,313	7,313
<b>Total non-financial assets</b>	<b>154,113</b>	<b>128,818</b>	<b>110,354</b>	<b>91,893</b>	<b>79,793</b>
<b>Total assets</b>	<b>338,323</b>	<b>309,699</b>	<b>292,205</b>	<b>274,172</b>	<b>262,020</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	45,929	42,048	38,795	37,226	37,226
Other payables	53,640	57,069	60,321	60,559	60,559
<b>Total payables</b>	<b>99,569</b>	<b>99,117</b>	<b>99,116</b>	<b>97,785</b>	<b>97,785</b>
<b>Interest bearing liabilities</b>					
Leases	61,834	44,604	27,924	11,245	761
<b>Total interest bearing liabilities</b>	<b>61,834</b>	<b>44,604</b>	<b>27,924</b>	<b>11,245</b>	<b>761</b>
<b>Provisions</b>					
Employee provisions	84,850	83,075	85,547	87,306	87,254
Other provisions	41,302	40,200	38,702	38,702	38,702
<b>Total provisions</b>	<b>126,152</b>	<b>123,275</b>	<b>124,249</b>	<b>126,008</b>	<b>125,956</b>
<b>Total liabilities</b>	<b>287,555</b>	<b>266,996</b>	<b>251,289</b>	<b>235,038</b>	<b>224,502</b>
<b>Net assets</b>	<b>50,768</b>	<b>42,703</b>	<b>40,916</b>	<b>39,134</b>	<b>37,518</b>
<b>EQUITY*</b>					
Contributed equity	388,119	402,453	418,579	434,896	451,390
Asset revaluation reserve	26,688	26,679	26,658	26,647	26,636
Retained surplus (accumulated deficit)	(364,039)	(386,429)	(404,321)	(422,409)	(440,508)
<b>Total equity</b>	<b>50,768</b>	<b>42,703</b>	<b>40,916</b>	<b>39,134</b>	<b>37,518</b>

Prepared on Australian Accounting Standards basis.

\*‘Equity’ is the residual interest in assets after the deduction of liabilities.

**Table 3.3a: Budgeted departmental statement of cash flows (Amalgamated) (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	621,595	562,397	528,201	456,981	455,277
Sale of goods and rendering of services	59,676	67,653	72,265	80,873	80,920
Net GST received	8,512	4,472	3,843	3,796	3,612
Other	3,744	4,660	5,036	5,368	5,368
<b>Total cash received</b>	<b>693,527</b>	<b>639,182</b>	<b>609,345</b>	<b>547,018</b>	<b>545,177</b>
<b>Cash used</b>					
Employees	382,262	400,100	373,475	347,740	359,897
Suppliers	225,642	164,786	154,267	109,373	95,322
Interest payments on lease liability	1,036	874	743	1,046	1,046
Other	58,206	50,293	59,533	65,242	65,480
<b>Total cash used</b>	<b>667,146</b>	<b>616,053</b>	<b>588,018</b>	<b>523,401</b>	<b>521,745</b>
<b>Net cash from/(used by) operating activities</b>	<b>26,381</b>	<b>23,129</b>	<b>21,327</b>	<b>23,617</b>	<b>23,432</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of non-financial assets	1,000	-	-	-	-
Investments realised	51,288	51,288	48,674	52,701	53,000
<b>Total cash received</b>	<b>52,288</b>	<b>51,288</b>	<b>48,674</b>	<b>52,701</b>	<b>53,000</b>
<b>Cash used</b>					
Purchase of property, plant and equipment, and intangibles	19,355	14,325	16,105	16,306	16,481
Purchase of investments	48,936	51,288	46,060	51,000	53,000
<b>Total cash used</b>	<b>68,291</b>	<b>65,613</b>	<b>62,165</b>	<b>67,306</b>	<b>69,481</b>
<b>Net cash from/(used by) investing activities</b>	<b>(16,003)</b>	<b>(14,325)</b>	<b>(13,491)</b>	<b>(14,605)</b>	<b>(16,481)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	22,670	14,325	16,105	16,306	16,481
<b>Total cash received</b>	<b>22,670</b>	<b>14,325</b>	<b>16,105</b>	<b>16,306</b>	<b>16,481</b>
<b>Cash used</b>					
Lease liability - principal payments	22,690	22,842	23,485	23,484	23,484
Other	8,678				
<b>Total cash used</b>	<b>31,368</b>	<b>22,842</b>	<b>23,485</b>	<b>23,484</b>	<b>23,484</b>
<b>Net cash from/(used by) financing activities</b>	<b>(8,698)</b>	<b>(8,517)</b>	<b>(7,380)</b>	<b>(7,178)</b>	<b>(7,003)</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,680</b>	<b>287</b>	<b>456</b>	<b>1,834</b>	<b>(52)</b>
Cash and cash equivalents at the beginning of the reporting period	28,226	29,906	30,193	30,649	32,483
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>29,906</b>	<b>30,193</b>	<b>30,649</b>	<b>32,483</b>	<b>32,431</b>

Prepared on Australian Accounting Standards basis.



**Table 3.1b: Departmental comprehensive income statement (DSHIS) (showing net cost of services) (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	5,795	6,375	7,012	7,222	7,432
Suppliers	5,767	5,363	5,578	6,024	6,470
Insurance claims	51,587	52,416	58,553	65,480	72,407
<b>Total expenses</b>	<b>63,149</b>	<b>64,154</b>	<b>71,143</b>	<b>78,726</b>	<b>86,309</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Net premium revenue	53,566	59,389	65,922	73,173	80,424
Other revenue	3,898	4,580	5,036	5,368	5,700
<b>Total own-source revenue</b>	<b>57,464</b>	<b>63,969</b>	<b>70,958</b>	<b>78,541</b>	<b>86,124</b>
<b>Gains</b>					
Resources received free of charge	65	65	65	65	65
<b>Total gains</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>Total own-source income</b>	<b>57,529</b>	<b>64,034</b>	<b>71,023</b>	<b>78,606</b>	<b>86,189</b>
<b>Net cost of/(contribution by) services</b>	<b>5,620</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
Revenue from Government	120	120	120	120	120
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(5,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(5,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note: Impact of net cash appropriation arrangements**

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(5,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
plus: depreciation/amortisation of assets					
<b>Net Cash Operating Surplus / (Deficit)</b>	<b>(5,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2b: Budgeted departmental balance sheet (DSHS) (as at 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	26,723	26,817	26,914	28,615	28,615
Trade and other receivables	48,228	48,814	51,683	51,683	51,683
Investments	44,662	44,662	42,048	40,347	40,347
<b>Total financial assets</b>	<b>119,613</b>	<b>120,293</b>	<b>120,645</b>	<b>120,645</b>	<b>120,645</b>
<b>Non-financial assets</b>					
Other non-financial assets	64	64	64	64	64
<b>Total non-financial assets</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>Total assets</b>	<b>119,677</b>	<b>120,357</b>	<b>120,709</b>	<b>120,709</b>	<b>120,709</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	9,314	9,484	9,657	9,657	9,657
Other payables	38,965	40,577	42,254	42,254	42,254
<b>Total payables</b>	<b>48,279</b>	<b>50,061</b>	<b>51,911</b>	<b>51,911</b>	<b>51,911</b>
<b>Provisions</b>					
Other provisions	45,784	44,682	43,184	43,184	43,184
<b>Total provisions</b>	<b>45,784</b>	<b>44,682</b>	<b>43,184</b>	<b>43,184</b>	<b>43,184</b>
<b>Total liabilities</b>	<b>94,063</b>	<b>94,743</b>	<b>95,095</b>	<b>95,095</b>	<b>95,095</b>
<b>Net assets</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>
<b>EQUITY*</b>					
Retained surplus	25,614	25,614	25,614	25,614	25,614
<b>Total equity</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3b: Budgeted departmental statement of cash flows (DSHIS) (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	120	120	120	120	120
Sale of goods and rendering of services	52,248	60,397	64,711	73,173	80,424
Other	3,898	4,580	5,036	5,368	5,700
<b>Total cash received</b>	<b>56,266</b>	<b>65,097</b>	<b>69,867</b>	<b>78,661</b>	<b>86,244</b>
<b>Cash used</b>					
Employees	5,795	6,375	7,012	7,222	7,432
Suppliers	5,535	5,128	5,340	5,959	6,405
Other	47,194	53,500	60,032	65,480	72,407
<b>Total cash used</b>	<b>58,524</b>	<b>65,003</b>	<b>72,384</b>	<b>78,661</b>	<b>86,244</b>
<b>Net cash from/(used by) operating activities</b>	<b>(2,258)</b>	<b>94</b>	<b>(2,517)</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments realised	51,288	51,288	48,674	52,701	53,000
<b>Total cash received</b>	<b>51,288</b>	<b>51,288</b>	<b>48,674</b>	<b>52,701</b>	<b>53,000</b>
<b>Cash used</b>					
Purchase of investments	48,936	51,288	46,060	51,000	53,000
<b>Total cash used</b>	<b>48,936</b>	<b>51,288</b>	<b>46,060</b>	<b>51,000</b>	<b>53,000</b>
<b>Net cash from/(used by) investing activities</b>	<b>2,352</b>	<b>-</b>	<b>2,614</b>	<b>1,701</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>94</b>	<b>94</b>	<b>97</b>	<b>1,701</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	26,629	26,723	26,817	26,914	28,615
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>26,723</b>	<b>26,817</b>	<b>26,914</b>	<b>28,615</b>	<b>28,615</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2024-25)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>	<b>(364,039)</b>	<b>26,688</b>	<b>388,119</b>	<b>50,768</b>
<b>Comprehensive income</b>				
Comprehensive income attributable to the Australian Government	(22,389)	-	-	(22,389)
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(22,389)</b>	<b>-</b>	<b>-</b>	<b>(22,389)</b>
<b>Transactions with owners</b>				
<b>Contribution by owners</b>				
Appropriation (equity injection)	-	-	193	193
Departmental Capital Budget (DCB)	-	-	14,132	14,132
Other	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>14,325</b>	<b>14,325</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>(386,428)</b>	<b>26,688</b>	<b>402,444</b>	<b>42,704</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	13,750	14,132	15,912	16,113	16,139
Equity injections - Bill 2	242	193	193	193	193
<b>Total new capital appropriations</b>	<b>13,992</b>	<b>14,325</b>	<b>16,105</b>	<b>16,306</b>	<b>16,332</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	13,992	14,325	16,105	16,306	16,332
<b>Total items</b>	<b>13,992</b>	<b>14,325</b>	<b>16,105</b>	<b>16,306</b>	<b>16,332</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	242	193	193	193	193
Funded by capital appropriations - DCB (b)	19,113	14,132	15,912	16,113	16,139
<b>TOTAL</b>	<b>19,355</b>	<b>14,325</b>	<b>16,105</b>	<b>16,306</b>	<b>16,332</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	19,355	14,325	16,105	16,306	16,332
<b>Total cash used to acquire assets</b>	<b>19,355</b>	<b>14,325</b>	<b>16,105</b>	<b>16,306</b>	<b>16,332</b>

Prepared on Australian Accounting Standards basis.

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

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

**Table 3.6: Statement of asset movements (Budget year 2024-25)**

	Buildings	Other infrastructure, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	48,587	1,130	204,564	254,281
Gross book value - ROU assets	162,704	-	-	162,704
Accumulated depreciation/ amortisation and impairment	(7,099)	(805)	(156,967)	(164,871)
Accumulated depreciation/ amortisation and impairment - ROU assets	(105,311)	-	-	(105,311)
<b>Opening net book balance</b>	<b>98,881</b>	<b>325</b>	<b>47,597</b>	<b>146,803</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase or internally developed:				
Appropriation equity (a)	-	-	4,548	4,548
Appropriation ordinary annual services (b)	8,131	21	1,625	9,777
By purchase - ROU assets	5,612	-	-	5,612
<b>Total additions</b>	<b>13,743</b>	<b>21</b>	<b>6,173</b>	<b>19,937</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(7,145)	(50)	(16,633)	(23,828)
Depreciation/amortisation on ROU assets	(21,404)	-	-	(21,404)
<b>Total other movements</b>	<b>(28,549)</b>	<b>(50)</b>	<b>(16,633)</b>	<b>(45,232)</b>
<b>As at 30 June 2025</b>				
Gross book value	56,718	1,151	210,737	268,605
Gross book value - ROU assets	168,316	-	-	168,316
Accumulated depreciation/ amortisation and impairment	(14,244)	(855)	(173,600)	(188,699)
Accumulated depreciation/ amortisation and impairment - ROU assets	(126,715)	-	-	(126,715)
<b>Closing net book balance</b>	<b>84,075</b>	<b>296</b>	<b>37,137</b>	<b>121,508</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-25, including Collection Development Acquisition Budgets (CDABs).
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-25 for depreciation/amortisation expenses, DCBs or other operational expenses.

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	48,046	12,511	12,511	12,555	11,127
Personal benefits	4,436,974	6,148,695	10,456,324	7,729,625	7,787,838
Health care payments	5,510,336	5,503,822	5,596,261	5,691,325	5,854,362
Grants	76,674	41,231	24,215	13,617	8,837
Depreciation and amortisation (a)	3,462	3,680	2,774	2,843	2,891
Payments to corporate entities	42,140	50,657	43,210	42,374	41,995
Interest expense	2,073,500	2,286,600	2,385,500	2,529,400	2,529,400
Other expenses	(2,563,460)	57,425	47,276	48,125	15,811
<b>Total expenses administered on behalf of government</b>	<b>9,627,672</b>	<b>14,104,621</b>	<b>18,568,071</b>	<b>16,069,864</b>	<b>16,252,261</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	18,443	18,443	18,443	18,443	18,443
<b>Total own-source revenue administered on behalf of government</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>
<b>Net cost of/(contribution by) services</b>	<b>9,609,229</b>	<b>14,086,178</b>	<b>18,549,628</b>	<b>16,051,421</b>	<b>16,233,818</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total comprehensive income/(loss)</b>	<b>(9,609,229)</b>	<b>(14,086,178)</b>	<b>(18,549,628)</b>	<b>(16,051,421)</b>	<b>(16,233,818)</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Administered Capital Budget, or ACB) provided through Bill 1 equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	55,850	55,850	55,850	55,850	55,850
Other receivables	89,132	89,132	89,132	89,132	89,132
Investments	1,706,879	1,813,499	1,897,976	1,909,626	1,919,764
<b>Total financial assets</b>	<b>1,851,861</b>	<b>1,958,481</b>	<b>2,042,958</b>	<b>2,054,608</b>	<b>2,064,746</b>
<b>Non-financial assets</b>					
Land and Buildings	56,296	55,440	54,583	53,726	52,869
Property, Plant and Equipment	5,781	5,589	4,837	3,595	2,906
Intangibles	1,517	6,879	8,560	7,986	7,412
<b>Total non-financial assets</b>	<b>63,594</b>	<b>67,908</b>	<b>67,980</b>	<b>65,307</b>	<b>63,187</b>
<b>Total assets administered on behalf of Government</b>	<b>1,915,455</b>	<b>2,026,389</b>	<b>2,110,938</b>	<b>2,119,915</b>	<b>2,127,933</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Personal benefits	116,163	126,757	138,202	151,104	173,137
Grants	53	54	55	55	55
Health and other payables	84,050	84,050	84,050	84,050	84,050
<b>Total payables</b>	<b>200,266</b>	<b>210,861</b>	<b>222,307</b>	<b>235,209</b>	<b>257,242</b>
<b>Provisions</b>					
Employee provisions	4,043	4,043	4,043	4,043	4,043
Other provisions	52,752,440	53,928,922	56,824,075	59,826,128	62,828,869
<b>Total provisions and payables</b>	<b>52,756,483</b>	<b>53,932,965</b>	<b>56,828,118</b>	<b>59,830,171</b>	<b>62,832,912</b>
<b>Total liabilities administered on behalf of Government</b>	<b>52,956,749</b>	<b>54,143,826</b>	<b>57,050,425</b>	<b>60,065,380</b>	<b>63,090,154</b>
<b>Net assets/(liabilities)</b>	<b>(51,041,294)</b>	<b>(52,117,437)</b>	<b>(54,939,487)</b>	<b>(57,945,465)</b>	<b>(60,962,221)</b>

Prepared on Australian Accounting Standards basis.



**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
GST received	48,000	48,000	48,000	48,000	48,000
Other	18,443	20,943	23,443	26,443	5,500
<b>Total cash received</b>	<b>66,443</b>	<b>68,943</b>	<b>71,443</b>	<b>74,443</b>	<b>53,500</b>
<b>Cash used</b>					
Personal benefits	8,141,192	8,183,301	10,854,879	8,153,223	8,202,305
Health payments	4,429,936	4,620,222	4,723,461	4,828,425	4,991,462
Grant payments	76,672	43,730	29,214	21,617	14,337
Payments to employees	48,203	12,511	12,511	12,555	11,127
Payments to corporate entities	42,140	50,657	43,210	42,374	41,995
Other	39,945	53,943	48,423	49,872	16,870
<b>Total cash used</b>	<b>12,778,088</b>	<b>12,964,364</b>	<b>15,711,698</b>	<b>13,108,066</b>	<b>13,278,096</b>
<b>Net cash from/(used by) operating activities</b>	<b>(12,711,645)</b>	<b>(12,895,421)</b>	<b>(15,640,255)</b>	<b>(13,033,623)</b>	<b>(13,224,596)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of non-financial assets	1,276	7,994	2,846	170	771
Payments to corporate entities	7,645	106,620	84,477	11,650	10,138
<b>Total cash used</b>	<b>8,921</b>	<b>114,614</b>	<b>87,323</b>	<b>11,820</b>	<b>10,909</b>
<b>Net cash from/(used by) investing activities</b>	<b>(8,921)</b>	<b>(114,614)</b>	<b>(87,323)</b>	<b>(11,820)</b>	<b>(10,909)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	1,276	7,994	2,846	170	771
<b>Total cash received</b>	<b>1,276</b>	<b>7,994</b>	<b>2,846</b>	<b>170</b>	<b>771</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,276</b>	<b>7,994</b>	<b>2,846</b>	<b>170</b>	<b>771</b>
<b>Net increase/(decrease) in cash held</b>	<b>(12,719,290)</b>	<b>(13,002,041)</b>	<b>(15,724,732)</b>	<b>(13,045,273)</b>	<b>(13,234,734)</b>
Cash and cash equivalents at beginning of reporting period	55,850	55,850	55,850	55,850	55,850
Cash from Official Public Account	12,737,733	13,020,484	15,743,175	13,063,716	13,253,177
Cash to Official Public Account	(18,443)	(18,443)	(18,443)	(18,443)	(18,443)
<b>Cash and cash equivalents at end of reporting period</b>	<b>55,850</b>	<b>55,850</b>	<b>55,850</b>	<b>55,850</b>	<b>55,850</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)**

	Estimated actual 2023-24 \$'000	Budget 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000	Forward estimate 2027-28 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 2	9,195	2,328	593	170	771
<b>Total new capital appropriations</b>	<b>9,195</b>	<b>2,328</b>	<b>593</b>	<b>170</b>	<b>771</b>
<i>Provided for:</i>					
Purchase of non-financial assets	9,195	2,328	593	170	771
<b>Total items</b>	<b>9,195</b>	<b>2,328</b>	<b>593</b>	<b>170</b>	<b>771</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	1,276	7,994	2,846	170	771
<b>TOTAL</b>	<b>1,276</b>	<b>7,994</b>	<b>2,846</b>	<b>170</b>	<b>771</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations and special capital appropriations.

**Table 3.11: Statement of administered asset movements (Budget year 2024-25)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2024</b>				
Gross book value	59,117	10,612	8,260	77,989
Accumulated depreciation/ amortisation and impairment	(2,821)	(4,831)	(6,743)	(14,395)
<b>Opening net book balance</b>	<b>56,296</b>	<b>5,781</b>	<b>1,517</b>	<b>63,594</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase or internally developed:				
Appropriation equity (a)	1	2,057	5,936	7,994
<b>Total additions</b>	<b>1</b>	<b>2,057</b>	<b>5,936</b>	<b>7,994</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(857)	(2,249)	(574)	(3,680)
<b>Total other movements</b>	<b>(857)</b>	<b>(2,249)</b>	<b>(574)</b>	<b>(3,680)</b>
<b>As at 30 June 2025</b>				
Gross book value	59,118	12,669	14,196	85,983
Accumulated depreciation/ amortisation and impairment	(3,678)	(7,080)	(7,317)	(18,075)
<b>Closing net book balance</b>	<b>55,440</b>	<b>5,589</b>	<b>6,879</b>	<b>67,908</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Bill (No. 2) 2024-25, includes CDABs.



# **Australian War Memorial**

## **Entity resources and planned performance**



# Australian War Memorial

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# Australian War Memorial

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Australian War Memorial (the Memorial) is a shrine, a museum and an extensive archive that offers itself as a place for reflection, commemoration, education and research. The Memorial is governed by the *Australian War Memorial Act 1980* defining its functions. These functions are brought together by a purpose to *commemorate the sacrifice of those Australians who have died in war or on operational service and those who have served our nation in times of conflict*. There are four strategic pillars, key activities, focusing efforts to pursue this purpose:

- Commemorate, reflect and understand Australian experiences of war and service.
- Care for and communicate the National Collection.
- Connect, engage and collaborate.
- Build a sustainable future.

The Memorial's Development Project – *Our Continuing Story* is a significant enabler and will deliver increased exhibition, archive, storage and commemorative capacity. The Memorial is making a step change to manage its environmental footprint by building the largest closed loop underground geothermal heat exchange technology, heating and cooling system in Australia.

The Development Project is drawing nearer to the end of its first phase. During 2024-25 the Memorial will transition significant new functions and capabilities into operations. During this time the Memorial will continue to deliver a world class experience to the public and pursue the successful completion of the remainder of the Development Project until mid-2028. It's a time of great opportunity and managed risk as the Memorial takes the steps it needs to remain relevant to future generations.

The Memorial is physically located in Canberra, with public engagement extending nationally through touring exhibitions and a strong digital and online presence.

In 2024-25, the Memorial will carefully balance the workload associated with its ongoing commitment to the public, continuing the Development Project and the transition of new functions and capabilities by:

- Continuing to open the Memorial to the public 364 days a year.
- The provision of a dignified ceremony for Anzac Day with a return of the Dawn Service to the Parade Ground for commemorations in 2025.
- The provision of other commemorations including the daily Last Post Ceremony.

- Complete the authoring of the Official Histories of East Timor, Iraq and Afghanistan.
- Raising awareness of, and to acknowledge and respect, Aboriginal and Torres Strait Islander service for Australia and experiences in all wars and conflict.
- The development and preservation of the National Collection, in line with the Collection Development Plan and Gallery Master Plan.
- Continued digitisation of collection to preserve and make the National Collection more accessible.
- Commissioning the Central Energy Plant and the opening of the Charles Bean Research Centre and Southern Entrance to the public.
- Continue to plan for, resource, and staff the operations necessary for the new facilities and galleries, under a sustainable operating model.
- Deliver national touring exhibitions to tell stories of the Australian experience of conflict.
- Leveraging website, online, social media presence and Transcribe, the Memorial’s online transcription tool, to provide enhanced user experiences and interactive content to provide more avenues to engage with the public.
- Documenting and publicising the progress of the Development Project to share with the Australian public, including new building work, refurbishing physical infrastructure, and progressive exhibition design and development resolution.

## 1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the Budget Paper No. 4 – Agency Resourcing.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: Australian War Memorial resource statement — Budget estimates for 2024-25 as at Budget May 2024**

	<i>2023-24 Estimated actual \$'000</i>	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>83,674</b>	<b>41,970</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	42,140	50,301
Annual appropriations - other services (b)		
Equity Injection	7,645	106,522
Total annual appropriations	49,785	156,823
<b>Total funds from Government</b>	<b>49,785</b>	<b>156,823</b>
<b>Funds from other sources</b>		
Interest	9,071	4,229
Royalties	10	10
Sale of goods and services	2,722	2,971
Other	2,104	2,085
<b>Total funds from other sources</b>	<b>13,907</b>	<b>9,295</b>
<b>Total net resourcing for AWM</b>	<b>147,366</b>	<b>208,088</b>
	<b>2023-24</b>	<b>2024-25</b>
<b>Average staffing level</b>	<b>314</b>	<b>314</b>

All figures shown above are GST exclusive.

(a) Appropriation Bill (No. 1) 2024-25.

(b) Appropriation Bill (No. 2) 2024-25.

The Australian War Memorial is not directly appropriated as it is a Corporate Commonwealth Entity.

Appropriations are made to the Department of Veterans' Affairs which are then paid to the AWM and are considered 'departmental' for all purposes.

### 1.3 Budget measures

Budget Measures in Part 1 relating to the Australian War Memorial are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian War Memorial 2024-25 Budget measures**

**Part 1: Measures announced since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Expense measures</b>						
Australian War Memorial - Financial Sustainability (a)	1					
Departmental payment		-	7,991	-	-	-
<b>Total</b>		-	<b>7,991</b>	-	-	-
<b>Total payment measures</b>						
Departmental		-	7,991	-	-	-
<b>Total</b>		-	<b>7,991</b>	-	-	-

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.  
(a) Including **\$0.339 million** in capital funding in 2024-25 year.

## Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent annual performance statement and corporate plan for the Memorial can be found at: <https://www.awm.gov.au/about/organisation/corporate>.

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: 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.**

### *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**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Australian War Memorial</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	42,140	50,301	42,761	41,920	41,553
Expenses not requiring appropriation in the Budget year	8,575	14,568	14,563	14,500	14,500
Revenues from other independent sources	14,425	9,825	8,823	9,834	10,563
<b>Total expenses for Program 1.1</b>	<b>65,140</b>	<b>74,694</b>	<b>66,147</b>	<b>66,254</b>	<b>66,616</b>
<b>Total expenses for Outcome 1</b>	<b>65,140</b>	<b>74,694</b>	<b>66,147</b>	<b>66,254</b>	<b>66,616</b>
	2023-24	2024-25			
<b>Average Staffing Level (number)</b>	314	314			

**Table 2.1.3: Performance measures for Outcome 1**

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1</b> – 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.		
<b>Program 1</b> – To maintain and develop the National Memorial and a National Collection of historical material and through commemorative ceremonies, exhibitions, research, interpretation and dissemination.		
<b>Key Activities (a)</b>	1. Commemorate, reflect and understand Australian experiences of war and service	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Current Year 2023-24	<p>1.1.1 Deliver major and minor commemorative ceremonies and events as scheduled including daily Last Post ceremonies.</p> <p>1.1.2 Support for research about Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.</p> <p>1.1.3 Finalise the Official Histories of East Timor, Iraq and Afghanistan project.</p>	<p>1.1.1 Major and minor commemorations programmed and delivered.</p> <p>1.1.2 Continued strong demand for Memorial historical advice and uptake of Memorial research facilities as evidenced by statistical analysis relating to Research Centre, online records access and successful publication of original research.</p> <p>1.1.3 Official Histories achieved authoring completion.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	1.2.1 Deliver major and minor commemorative ceremonies and events as scheduled, including daily Last Post ceremonies.	1.2.1 All major and minor commemorations including the last post ceremony delivered as scheduled.



	<p>1.2.2 Support for research on Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.</p> <p>1.2.3 Maintenance of the Roll of Honour and Commemorative Roll.</p> <p>1.2.4 Complete the Official Histories of East Timor, Iraq and Afghanistan.</p> <p>1.2.5 Continue the commitment of the Australian War Memorial to raising awareness of, and to acknowledge and respect, Aboriginal and Torres Strait Islander service for Australia and experiences in all wars and conflict.</p>	<p>1.2.2 Continued strong demand for Memorial historical advice and uptake of Memorial research facilities as evidenced by statistical analysis relating to Research Centre, online records access and successful publication of original research.</p> <p>1.2.3 Continued resolution of contemporary and historic cases on the Roll of Honour and Commemorative Roll.</p> <p>1.2.4 Official Histories achieved authoring completion.</p> <p>Official Histories cleared by government for publication.</p> <p>1.2.5 Extend and continue to implement the Australian War Memorial's Reconciliation Action Plan innovation.</p> <p>Maintain and continue to engage with the Australian War Memorial's Aboriginal and Torres Strait Islander Advisory Group.</p>
Forward Estimates 2025-28	As per 2024-25.	As per 2024-25.
<b>Key Activities (a)</b>	2. Care for and communicate the National Collection	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Current Year 2023-24	<p>2.1.1 Staged implementation of the Development Project.</p> <p>2.1.2 Continued development and maintenance of the National Collection, including items to meet identified priorities such as peacekeeping and peacetime operations in line with the Collection Development Plan, Collection Management Framework and Gallery Master Plan.</p> <p>2.1.3 Continue the digitisation of the National Collection for preservation and access with a focus on the modern conflicts collections being used for gallery development, Second World War Unit diaries and magnetic tape.</p>	<p>2.1.1 Development Project activities delivered safely in line with approved program budget and schedule and reported to Government by Annual Project update.</p> <p>2.1.2 Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.</p> <p>2.1.3 Prioritised content is digitised according to the project schedule.</p>

Year	Performance measures	Planned Performance Results
Budget Year 2024-25	<p>2.2.1 Staged implementation of the Development Project including opening the:</p> <ul style="list-style-type: none"> <li>• Central Energy Plant.</li> <li>• Southern Entrance.</li> <li>• Charles Bean Research Centre.</li> <li>• Anzac Hall and Glazed link.</li> </ul> <p>2.2.2 Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project.</p> <p>2.2.3 Continued digitisation of collection to preserve and make the National Collection more accessible.</p>	<p>2.2.1 Development Project activities delivered safely in line with approved project program and budget.</p> <p>Southern Entry opened to the public.</p> <p>Charles Bean Research Centre open to the public.</p> <p>2.2.2 Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.</p> <p>2.2.3 At risk items and high use items are digitised to preserve and make the National Collection more accessible.</p>
Forward Estimates 2025-28	<p>2.2.1 As per 2024-25.</p> <p>2.2.2 As per 2024-25.</p> <p>2.2.3 As per 2024-25.</p>	<p>2.2.1 Development Project activities delivered safely in line with approved project program and budget.</p> <p>Anzac Hall and Glazed link opened to the public.</p> <p>2.2.2 As per 2024-25.</p> <p>2.2.3 As per 2024-25.</p>
<b>Key Activities (a)</b>	3. Connect, engage and collaborate	
Year	Performance measures	Planned Performance Results
Current Year 2023-24	<p>3.1.1 Development of exhibition content for new galleries and public spaces as part of the Development Project, in accordance with Gallery Master Plan.</p> <p>3.1.2 Delivery of temporary and touring exhibitions to further tell stories of Australian experience of war that are additional to the permanent exhibitions.</p>	<p>3.1.1 Gallery designs are delivered in line with Gallery masterplan, program and budget as reported to Government in the Annual Project update. Specifically:</p> <ul style="list-style-type: none"> <li>• Completion of Upper Anzac Hall gallery documentation of designs and fabrication commences.</li> <li>• Completion of the developed designs for Lower Anzac Hall galleries and Glazed Link.</li> </ul> <p>3.1.2 Temporary displays delivered when possible during the Development Project.</p> <p>Three touring exhibitions displayed nationally.</p>

	<p>3.1.3 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.</p> <p>3.1.4 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.</p> <p>3.1.5 Revise, resource and implement programs to manage and maximise new facilities delivered through the Development Project.</p> <p>3.1.6 Review, resource and implement future facing exhibition and public programs to support new facilities delivered through the Development Project.</p> <p>3.1.7 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.</p>	<p>3.1.3 A range of public programs available to visitors and students.</p> <p>3.1.4 Feedback and satisfaction levels remain positive during the period of the Development Project.</p> <p>3.1.5 Additional requirements clearly understood, scoped, resourced and aligned with the Development Project.</p> <p>3.1.6 Exhibitions and public program requirements clearly understood, scoped, aligned with the Development Project progress and resourced.</p> <p>Priorities and requirements clearly understood, scoped and aligned with the Development Project through the ongoing work of the Transition Project.</p> <p>3.1.7 Strong website visitation including collection searches and social media engagement through provision of quality digital content.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2024-25	<p>3.2.1 Engagement with the Memorial's future audiences.</p> <p>3.2.2 Revise, resource and implement appropriate programs to manage and maximise new facilities delivered through the Development Project.</p> <p>3.2.3 Provide access to the National Collection.</p> <p>3.2.4 Delivery of temporary and touring exhibitions to tell stories of Australian experience of war, expanding upon permanent exhibitions.</p> <p>3.2.5 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.</p>	<p>3.2.1 Conduct the future audiences market research.</p> <p>3.2.2 Programs resourced and implemented.</p> <p>3.2.3 Open the Memorial 364 days a year.</p> <p>3.2.4 Temporary displays delivered where possible during the Development Project.</p> <p>Touring exhibition program delivered to a minimum of three interstate venues.</p> <p>3.2.5 A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.</p>

	<p>3.2.6 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.</p> <p>3.2.7 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.</p>	<p>3.2.6 Feedback and satisfaction levels remain positive during the period of the Development Project.</p> <p>3.2.7 Strong website visitation including collection searches, social media engagement and delivery of quality, engaging digital content.</p>
Forward Estimates 2025-28	<p>3.2.1 As per 2024-25.</p> <p>3.2.2 As per 2024-25.</p> <p>3.2.3 As per 2024-25.</p> <p>3.2.4 As per 2024-25.</p> <p>3.2.5 As per 2024-25.</p> <p>3.2.6 As per 2024-25.</p> <p>3.2.7 As per 2024-25.</p>	<p>3.2.1 Finalise the future audiences market research findings and develop an implementation strategy.</p> <p>Implement strategy.</p> <p>3.2.2 As per 2024-25.</p> <p>3.2.3 As per 2024-25.</p> <p>3.2.4 As per 2024-25.</p> <p>3.2.5 As per 2024-25.</p> <p>3.2.6 As per 2024-25.</p> <p>3.2.7 As per 2024-25.</p>
<b>Key Activities (a)</b>	4. Build a sustainable future.	
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Current Year 2023-24	4.1.1 Nil.	4.1.1 N/A.

Year	Performance measures	Planned Performance Results
Budget Year 2024-25	4.2.1 Employee engagement.  4.2.2 Increase and diversify own source revenue.  4.2.3 Local, domestic and international visitation.  4.2.4 Memorial emissions related to exhibition and storage of the National Collection.	4.2.1 Increase in staff engagement.  Development and implementation of an APS Census Action Plan.  4.2.2 Increased revenue from commercial and philanthropic sources.  4.2.3 Increased percentage of domestic (interstate) and international visitation.  4.2.4 Memorial emissions per metres <sup>2</sup> of exhibition space and collection storage.
Forward Estimates 2025-28	As per 2024-25.	As per 2024-25.

(a) Refers to updated key activities that will be reflected in the 2024-25 Corporate Plan.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The Memorial reports no significant difference between entity resourcing and financial statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The Memorial is forecasting a loss in the Budget year of \$14.6 million with similar losses reflected in the forward year estimates.

The losses reflect reduced non-government revenue due to the disruption of major construction on site, with additional costs incurred to support operations during the Development construction phase. Cash reserves have been used in prior years to cover these additional costs, however, 12 months additional government funding has been provided in 2024-25 to ensure the continuation of the Memorial's current services and fund critical existing resources. The results in the forward estimates are further impacted by the shortfall between Bill 1 Appropriation and increasing depreciation on an expanded asset base, as well as unfunded depreciation expenditure for the Development from 2025-26.

The timeframe for delivery of the Memorial's major Development Project remains unchanged, with completion expected by 2028.

The Collection Development and Acquisition Budget (CDAB) is treated as an equity injection, and is allocated to the on-going preservation of the Memorial's collection, and the acquisition of new collection items.

The total equity of \$1.8 billion in 2024-25 is largely unchanged from 2023-24.

Investments on hand represent accumulated capital reserves and independently sourced revenue, set aside for the delivery of specific capital commitments beyond the forward estimates.

The Memorial's primary liability continues to be employee provisions.

## 3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	28,281	30,298	32,008	34,771	37,637
Suppliers	22,582	29,397	16,540	11,912	8,563
Depreciation and amortisation (a)	14,277	14,999	17,599	19,571	20,416
<b>Total expenses</b>	<b>65,140</b>	<b>74,694</b>	<b>66,147</b>	<b>66,254</b>	<b>66,616</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,467	2,707	3,830	4,750	5,205
Interest	9,071	4,229	1,630	1,480	1,480
Rental Income	255	264	273	-	-
Royalties	10	10	10	10	10
Other	2,104	2,085	2,536	3,037	3,297
<b>Total own-source revenue</b>	<b>13,907</b>	<b>9,295</b>	<b>8,279</b>	<b>9,277</b>	<b>9,992</b>
<b>Gains</b>					
Other (Gifted assets, resources free of charge)	518	530	544	557	571
<b>Total gains</b>	<b>518</b>	<b>530</b>	<b>544</b>	<b>557</b>	<b>571</b>
<b>Total own-source income</b>	<b>14,425</b>	<b>9,825</b>	<b>8,823</b>	<b>9,834</b>	<b>10,563</b>
<b>Net (cost of)/contribution by services</b>	<b>(50,715)</b>	<b>(64,869)</b>	<b>(57,324)</b>	<b>(56,420)</b>	<b>(56,053)</b>
Revenue from Government	42,140	50,301	42,761	41,920	41,553
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(8,575)</b>	<b>(14,568)</b>	<b>(14,563)</b>	<b>(14,500)</b>	<b>(14,500)</b>
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(8,575)</b>	<b>(14,568)</b>	<b>(14,563)</b>	<b>(14,500)</b>	<b>(14,500)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(8,575)</b>	<b>(14,568)</b>	<b>(14,563)</b>	<b>(14,500)</b>	<b>(14,500)</b>

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**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

**Note: Impact of net cash appropriation arrangements**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(8,575)</b>	<b>(14,568)</b>	<b>(14,563)</b>	<b>(14,500)</b>	<b>(14,500)</b>
plus: Heritage and cultural depreciation/ amortisation expenses previously funded through revenue appropriations (a)					
plus: depreciation/amortisation expenses on ROU assets (b)	453	316	-	-	-
less: lease principal repayments (b)	(453)	(316)	-	-	-
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>(8,575)</b>	<b>(14,568)</b>	<b>(14,563)</b>	<b>(14,500)</b>	<b>(14,500)</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.



**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,000	2,296	2,066	2,032	2,557
Trade and other receivables	1,688	1,688	1,688	1,688	1,688
Other investments	81,674	39,674	24,674	15,274	9,274
Other financial assets	3,129	3,129	3,129	3,129	3,129
<b>Total financial assets</b>	<b>88,491</b>	<b>46,787</b>	<b>31,557</b>	<b>22,123</b>	<b>16,648</b>
<b>Non-financial assets</b>					
Land and buildings	504,927	619,900	693,142	706,763	703,351
Property, plant and equipment	1,121,925	1,140,900	1,152,693	1,161,390	1,169,621
Intangibles	3,943	3,653	3,624	3,219	2,931
Inventories	195	195	195	195	195
Other non-financial assets	122	122	122	122	122
<b>Total non-financial assets</b>	<b>1,631,112</b>	<b>1,764,770</b>	<b>1,849,776</b>	<b>1,871,689</b>	<b>1,876,220</b>
<b>Total assets</b>	<b>1,719,603</b>	<b>1,811,557</b>	<b>1,881,333</b>	<b>1,893,812</b>	<b>1,892,868</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	10,497	10,497	10,497	10,497	10,497
Other	1,571	1,571	1,571	1,571	1,571
<b>Total payables</b>	<b>12,068</b>	<b>12,068</b>	<b>12,068</b>	<b>12,068</b>	<b>12,068</b>
<b>Provisions</b>					
Employee provisions	9,092	9,092	9,092	9,092	9,092
Other provisions	145	145	145	145	145
<b>Total provisions</b>	<b>9,237</b>	<b>9,237</b>	<b>9,237</b>	<b>9,237</b>	<b>9,237</b>
<b>Total liabilities</b>	<b>21,305</b>	<b>21,305</b>	<b>21,305</b>	<b>21,305</b>	<b>21,305</b>
<b>Net assets</b>	<b>1,698,298</b>	<b>1,790,252</b>	<b>1,860,028</b>	<b>1,872,507</b>	<b>1,871,563</b>

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**Table 3.2: Budgeted departmental balance sheet (as at 30 June) (continued)**

	2023-24	2024-25	2025-26	2026-27	2027-28
	Estimated	Budget	Forward	Forward	Forward
	Actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	506,156	612,678	697,017	723,996	737,552
Reserves	653,694	653,694	653,694	653,694	653,694
Retained surplus (accumulated deficit)	538,448	523,880	509,317	494,817	480,317
<b>Total parent entity interest</b>	<b>1,698,298</b>	<b>1,790,252</b>	<b>1,860,028</b>	<b>1,872,507</b>	<b>1,871,563</b>
<b>Total Equity</b>	<b>1,698,298</b>	<b>1,790,252</b>	<b>1,860,028</b>	<b>1,872,507</b>	<b>1,871,563</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2024-25)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2024</b>					
Balance carried forward from previous period	538,448	653,694		506,156	1,698,298
<b>Adjusted opening balance</b>	<b>538,448</b>	<b>653,694</b>	-	<b>506,156</b>	<b>1,698,298</b>
<b>Comprehensive income</b>					
Surplus (deficit) for the period	(14,568)	-	-	-	(14,568)
<b>Total comprehensive income</b>	<b>(14,568)</b>	-	-	-	<b>(14,568)</b>
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection	-	-	-	106,522	106,522
<b>Sub-total transactions with owners</b>	-	-	-	<b>106,522</b>	<b>106,522</b>
<b>Estimated closing balance as at 30 June 2025</b>	<b>523,880</b>	<b>653,694</b>	-	<b>612,678</b>	<b>1,790,252</b>
<b>Closing balance attributable to the Australian Government</b>	<b>523,880</b>	<b>653,694</b>	-	<b>612,678</b>	<b>1,790,252</b>

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	42,140	50,301	42,761	41,920	41,553
Sale of goods and rendering of services	2,722	2,971	4,103	4,750	5,205
Interest	9,071	4,229	1,630	1,480	1,480
Net GST received	17,290	16,970	9,774	4,897	2,742
Other	2,114	2,095	2,546	3,047	3,307
<b>Total cash received</b>	<b>73,337</b>	<b>76,566</b>	<b>60,814</b>	<b>56,094</b>	<b>54,287</b>
<b>Cash used</b>					
Employees	28,281	30,298	32,008	34,771	37,637
Suppliers	22,384	28,867	15,996	11,355	7,992
Net GST paid	17,290	16,970	9,774	4,897	2,742
<b>Total cash used</b>	<b>67,955</b>	<b>76,135</b>	<b>57,778</b>	<b>51,023</b>	<b>48,371</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,382</b>	<b>431</b>	<b>3,036</b>	<b>5,071</b>	<b>5,916</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	242,500	130,000	24,000	9,400	17,000
<b>Total cash received</b>	<b>242,500</b>	<b>130,000</b>	<b>24,000</b>	<b>9,400</b>	<b>17,000</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	181,701	148,657	102,605	41,484	24,947
Purchase of investments	73,674	88,000	9,000	-	11,000
<b>Total cash used</b>	<b>255,375</b>	<b>236,657</b>	<b>111,605</b>	<b>41,484</b>	<b>35,947</b>
<b>Net cash from (used by) investing activities</b>	<b>(12,875)</b>	<b>(106,657)</b>	<b>(87,605)</b>	<b>(32,084)</b>	<b>(18,947)</b>

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**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	7,645	106,522	84,339	26,979	13,556
<b>Total cash received</b>	<b>7,645</b>	<b>106,522</b>	<b>84,339</b>	<b>26,979</b>	<b>13,556</b>
<b>Net cash from (used by) financing activities</b>	<b>7,645</b>	<b>106,522</b>	<b>84,339</b>	<b>26,979</b>	<b>13,556</b>
<b>Net increase/(decrease) in cash held</b>	<b>152</b>	<b>296</b>	<b>(230)</b>	<b>(34)</b>	<b>525</b>
Cash and cash equivalents at the beginning of the reporting period	1,848	2,000	2,296	2,066	2,032
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,000</b>	<b>2,296</b>	<b>2,066</b>	<b>2,032</b>	<b>2,557</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	7,645	106,522	84,339	26,979	13,556
<b>Total new capital appropriations</b>	<b>7,645</b>	<b>106,522</b>	<b>84,339</b>	<b>26,979</b>	<b>13,556</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	181,701	148,657	102,605	41,484	24,947
<b>Total items</b>	<b>181,701</b>	<b>148,657</b>	<b>102,605</b>	<b>41,484</b>	<b>24,947</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	167,962	126,196	84,424	27,072	13,649
Funded internally from departmental resources (b)	13,739	22,461	18,181	14,412	11,298
<b>TOTAL</b>	<b>181,701</b>	<b>148,657</b>	<b>102,605</b>	<b>41,484</b>	<b>24,947</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	181,701	148,657	102,605	41,484	24,947
<b>Total cash used to acquire assets</b>	<b>181,701</b>	<b>148,657</b>	<b>102,605</b>	<b>41,484</b>	<b>24,947</b>

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations and special capital appropriations.
- (b) Includes the following sources of funding:
  - sponsorship, donations and gifts,
  - internally developed assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2024-25)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>						
Gross book value	14,229	513,717	52,234	1,093,549	11,546	1,685,275
Gross book value - ROU assets	335	1,390	130	-	-	1,855
Accumulated depreciation/amortisation and impairment	-	(23,412)	(23,855)	-	(7,603)	(54,870)
Accumulated depreciation/amortisation and impairment - ROU assets	(311)	(1,021)	(133)	-	-	(1,465)
<b>Opening net book balance</b>	<b>14,253</b>	<b>490,674</b>	<b>28,376</b>	<b>1,093,549</b>	<b>3,943</b>	<b>1,630,795</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity (a)	-	117,793	-	8,403	-	126,196
By purchase - appropriation ordinary annual services (b)	-	6,042	16,004	-	415	22,461
<b>Total additions</b>	<b>-</b>	<b>123,835</b>	<b>16,004</b>	<b>8,403</b>	<b>415</b>	<b>148,657</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(8,862)	(5,422)	-	(705)	(14,989)
Depreciation/amortisation on ROU assets	-	-	(10)	-	-	(10)
<b>Total other movements</b>	<b>-</b>	<b>(8,862)</b>	<b>(5,432)</b>	<b>-</b>	<b>(705)</b>	<b>(14,999)</b>

Continued on next page

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of departmental asset movements (Budget year 2024-25) (continued)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 30 June 2025</b>						
Gross book value	14,229	637,552	68,238	1,101,952	11,961	1,833,932
Gross book value - ROU assets	335	1,390	130	-	-	1,855
Accumulated depreciation/amortisation and impairment	-	(32,274)	(29,277)	-	(8,308)	(69,859)
Accumulated depreciation/amortisation and impairment - ROU assets	(311)	(1,021)	(143)	-	-	(1,475)
<b>Closing net book balance</b>	<b>14,253</b>	<b>605,647</b>	<b>38,948</b>	<b>1,101,952</b>	<b>3,653</b>	<b>1,764,453</b>

**Estimated operating expenditure in income statement for heritage and cultural assets**

Operations and Maintenance	1,687
Preservation and Conservation	17,621
<b>Total operating expenditure on heritage and cultural assets</b>	<b>19,308</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-25, including Collection Development Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-25 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.



# Portfolio glossary

<b>Term</b>	<b>Meaning</b>
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 entities on behalf of the Commonwealth. Entities 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 entity 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 entity to deliver programs. Departmental items would generally include computers, plant and equipment assets used by entities in providing goods and services, 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.

## Portfolio Glossary

Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes.
Efficiency indicators	Measures the adequacy of an entity's management of its programs and, where applicable, administered items. Includes price, quality and quantity indicators.
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.
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.
Revenue	Total value of resources earned or received for the provision 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>