Portfolio Additional Estimates

Statements 2021-22

**Defence Portfolio**

**(Department of Veterans' Affairs)**

**Explanations of Additional Estimates 2021-22**

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#### 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nfp not for publication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

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

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User Guide

to the

Portfolio Additional

Estimates Statements

DVA

# User Guide

The purpose of the 2021-22 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) *2021-22*. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid‑Year Economic and Fiscal Outlook (MYEFO) 2021-22* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| User Guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio Overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| Entity Additional Estimates Statements | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| Section 1: Entity Overview and Resources | This section details the total resources available to an entity, the impact of any measures since Budget, and impact on *Appropriation Bills Nos. 3* and *4*. |
| Section 2: Revisions to Outcomes and Planned Performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| Section 3: Special Account Flows and Budgeted Financial Statements | This section contains updated explanatory tables on special account flows and revisions to the budgeted financial statements. |
| Portfolio glossary | |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |

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Portfolio Overview

### Portfolio Overview

### Minister and Portfolio Responsibilities

There has been no change in the Department’s role, planned outcomes or programs structure since the 2021-22 Portfolio Budget Statements. A full outline of the Department of Veterans' Affairs (DVA) Portfolio Overview can be found in the 2021-22 Portfolio Budget Statements.

There is no funding change for the Australian War Memorial.

Figure 1: Veterans' Affairs Portfolio Structure and Outcomes

**Department of Veterans’ Affairs**

**Secretary: Liz Cosson AM, CSC**

*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.

*Outcome 2*: Maintain and enhance the physical 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.

*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.

**Australian War Memorial**

**Director: Matt Anderson PSM**

*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.

Minister

**The Hon. Andrew Gee MP**

Minister for Veterans’ Affairs

Minister for Defence Personnel

Entity Additional Estimates Statements

DVA

Department of Veterans' Affairs

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# Department of Veterans' Affairs

## **Section 1: Entity overview and resources**

### 1.1 1.1 Strategic direction statement

The Department of Veterans’ Affairs (DVA) supports the wellbeing of those who serve or have served in the defence of our nation, and their families. The Department is committed to putting veterans and their families first by creating and implementing effective policies, programs and benefits to 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 and their families.

From an estimated population of 622,500 eligible veterans, DVA is currently delivering support to approximately 240,000 veterans and 100,000 dependants.

It is recognised that the COVID-19 environment has brought significant change, requiring the Department to work differently. Despite this, DVA continues to maintain business continuity, strengthen key partnerships across the veteran support system (including with the health and care sectors), implement improvements to reduce the claims backlog, respond in a timely manner to all requests from the Royal Commission into Defence and Veteran Suicide, and demonstrate ongoing commitment to the Department’s transformation agenda – Veteran Centric Reform.

Veteran Centric Reform continues to deliver real and lasting improvements to the way we know, connect, support, and respect all veterans and their families, providing simpler, faster, and easier access to needs-based supports and services. We continue to focus on wellbeing across the serving well, living well, ageing well continuum, and delivering ongoing improvements in mental health and wellbeing services and support, employment, and transition services, and respecting and recognising our veterans.

There has been no change in the Department’s role, planned outcomes or program structure since the 2020-21 Portfolio Budget Statements. A full outline of DVA’s strategic direction can be found in the 2021-22 Portfolio Budget Statements.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Veterans' Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Veterans' Affairs Resource Statement   
Additional Estimates for 2021-22 as at Additional Estimates February 2022

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget(j) | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2020-21* | 2021-22 | 2021-22 | 2021-22 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Prior year departmental appropriation(b) | 46,182 | 42,757 | 17,833 | 60,590 |
| Departmental appropriation | 384,301 | 401,598 | 3,060 | 404,658 |
| s74 External Revenue(c) | 6,665 | 6,790 | (2) | 6,788 |
| Departmental Capital Budget(d) | 13,694 | 13,707 | - | 13,707 |
| Annual appropriations - other services  - non operating(e) |  |  |  |  |
| Equity injections | 6,596 | 6,872 | (1,620) | 5,252 |
| *Total departmental annual appropriations* | **457,438** | **471,724** | **19,271** | **490,995** |
|  |  |  |  |  |
| Special Accounts(f) |  |  |  |  |
| Opening balance | 3,425 | 2,500 | 3,951 | 6,451 |
| Appropriation Receipts(g) | - | 120 | - | 120 |
| Non-Appropriation receipts | 100,721 | 62,437 | (1,038) | 61,399 |
| *Total special account* | **104,146** | **65,057** | **2,913** | **67,970** |
| *less departmental appropriations drawn from annual/special appropriations and credited to special accounts* | - | 120 | - | 120 |
| ***Total departmental resourcing*** | **561,584** | **536,661** | **22,184** | **558,845** |
|  |  |  |  |  |
| **Administered** |  |  |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |  |  |
| Outcome 1 | 60,296 | 59,326 | 4,343 | 63,669 |
| Outcome 2 | 15,497 | 24,842 | 13,841 | 38,683 |
| Outcome 3 | 37,772 | 48,747 | 586 | 49,333 |
| Payments to corporate entities(h) | 44,241 | 46,093 | - | 46,093 |
| Annual appropriations - other services - non operating(e) |  |  |  |  |
| Payments to corporate entities - non-operating(h) | 55,306 | 143,409 | - | 143,409 |
| Annual appropriations - other services - Specific purpose payments to states, ACT, NT and local government(i) | 5,050 | - | - | - |
| **Total administered annual appropriation** | **218,162** | **322,417** | **18,770** | **341,187** |
|  |  |  | Continued on next page | |

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2021-22 as at Additional Estimates February 2022 (continued)

|  | | | | *Actual* | | Estimate | | Proposed | | Total | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | | *available* | | as at | | Additional | | estimate at | |
|  | | | | *appropriation* | | Budget | | Estimates | | Additional | |
|  | | | |  | |  | |  | | Estimates | |
|  | | | | *2020-21* | | 2021-22 | | 2021-22 | | 2021-22 | |
|  | | | | *$'000* | | $'000 | | $'000 | | $'000 | |
| **Special appropriations** | | | |  | |  | |  | |  | |
| **Outcome 1** | | | |  | |  | |  | |  | |
| *Papua New Guinea (Members of the Forces Benefits) Act 1957* | | | | 21 | | 28 | | - | | 28 | |
| *Veterans' Entitlements Act 1986 (VEA)* | | | | 5,051,513 | | 4,440,442 | | 24,862 | | 4,465,304 | |
| *Compensation (Japanese Interment) Act 2001* | | | | - | | 25 | | - | | 25 | |
| *Defence Service Homes Act 1918* | | | | 302 | | 313 | | - | | 313 | |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* | | | | 390,901 | | 783,749 | | - | | 783,749 | |
| *Military Rehabilitation and Compensation Act 2004* | | | | 1,273,467 | | 1,639,442 | | - | | 1,639,442 | |
| *Treatment Benefits Act (Special Access) 2019* | | | | 4 | | 12 | | - | | 12 | |
| **Total Outcome 1** | | | | **6,716,208** | | **6,864,011** | | **24,862** | | **6,888,873** | |
| **Outcome 2** | | | |  | |  | |  | |  | |
| *Veterans' Entitlements Act 1986 (VEA)* | | | | 3,718,377 | | 3,886,677 | | (158,994) | | 3,727,683 | |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* | | | | 44,780 | | 60,298 | | (13,493) | | 46,805 | |
| *Military Rehabilitation and Compensation Act 2004* | | | | 228,539 | | 266,724 | | (7,152) | | 259,572 | |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* | | | | 7,632 | | 11,439 | | - | | 11,439 | |
| *Public Governance, Performance and Accountability Act 2013 - s77 Repayments* | | | | - | | 5 | | - | | 5 | |
| *Treatment Benefits Act (Special Access) 2019* | | | | 1,467 | | 4,508 | | - | | 4,508 | |
| **Total Outcome 2** | | | | **4,000,795** | | **4,229,651** | | **(179,639)** | | **4,050,012** | |
| **Total administered special appropriations** | | | | **10,717,003** | | **11,093,662** | | **(154,777)** | | **10,938,885** | |
| Special Accounts(f) | | | |  | |  | |  | |  | |
| Opening balance | | | | 116 | | 118 | | 23 | | 141 | |
| Non-Appropriation receipts | | | | 78 | | 20 | | 1 | | 21 | |
| *Total special account* | | | | **194** | | **138** | | **24** | | **162** | |
| *less payments to corporate entities from annual/special appropriations* | | | | 55,306 | | 143,409 | | - | | 143,409 | |
| ***Total administered resourcing*** | | | | **10,880,053** | | **11,272,808** | | **(135,983)** | | **11,136,825** | |
| **Total resourcing for DVA portfolio** | | | | **11,441,637** | | **11,809,469** | | **(113,799)** | | **11,695,670** | |
|  |  |  |  | |  | |  | |  | |  |
|  | | | |  | |  | | *2020-21* | | 2021-22 | |
| **Average Staffing Level** | | | |  | |  | | 1,613 | | 2,062 | |
|  | | | |  | |  | |  | |  | |

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

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

1. *Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.*
2. Excludes $18.019m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
5. *Appropriation Act (No. 2) 2021-22* and *Appropriation Bill (No. 4) 2021-22*.
6. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see table 3.1.
7. Amounts credited to the special account(s) from DVA’s annual appropriations.
8. ‘Corporate Entities’ are Corporate Commonwealth Entities and Commonwealth Companies as defined under the *PGPA Act 2013*.
9. Relates to appropriations sought for payment to the States, ACT, NT and local governments in Appropriation Bill (No. 4) 2021-22.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2021-22 as at Additional Estimates February 2022 (continued)  
  
Third Party Payments from and on Behalf of Other Entities

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | 2020-21 | 2021-22 | 2021-22 | 2021-22 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made on behalf of Department of Social Services |  |  |  |  |
| *Social Security (Administration) Act 1999* | 44,154 | 45,347 | 3,332 | 48,679 |
| Payments made by Services Australia on behalf of DVA |  |  |  |  |
| *Veterans' Entitlements Act 1986* | 2,997,183 | 2,768,332 | 51,374 | 2,819,706 |
| *Military Rehabilitation and Compensation Act 2004* | 147,490 | 164,212 | 12,738 | 176,950 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* | 7,561 | 7,196 | (482) | 6,714 |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* | 7,237 | 11,439 | - | 11,439 |
| Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services | 52,746 | 69,881 | (2,340) | 67,541 |
| Payments made to Department of Social Services for the Community Grants Hub services | 1,498 | 2,046 | - | 2,046 |
| Receipts received from the Department of Defence for the provision of services | 8,117 | 7,768 | 384 | 8,152 |
| Receipts received from the Department of Social Services for the provision of services | 167 | 167 | 5 | 172 |
| Payments made to corporate entities within the Portfolio |  |  |  |  |
| Australian War Memorial - Bill 1 | 44,241 | 46,093 | - | 46,093 |
| Australian War Memorial - Bill 2 | 55,306 | 143,409 | - | 143,409 |
| Prepared on a resourcing (i.e. appropriations available) basis. | | | | |
| All figures shown above are GST exclusive - these may not match figures in the cash flow statement. | | | | |

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 Measures since Budget

|  | Program | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |
|  |  |  |  |  |  |
| 50th Anniversary of the end of Australian involvement in the Vietnam War | 3.2 |  |  |  |  |
| Administered expenses |  | – | 2,943 | 2,129 | – |
| Departmental expenses |  | – | 671 | 255 | – |
| **Total** |  | **–** | **3,614** | **2,384** | **–** |
|  |  |  |  |  |  |
| Ageing and Aged Care(a) | 2.1-2.6 |  |  |  |  |
| Administered expenses |  | – | – | – | – |
| Departmental expenses |  | – | 258 | – | – |
| **Total** |  | **–** | **258** | **–** | **–** |
| COVID-19 Response Package - ageing and aged care(a) | 2.1 |  |  |  |  |
| Administered expenses |  | 66 | – | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **66** | **–** | **–** | **–** |
| COVID-19 Response Package - COVID-19 Vaccine Program(b) | 2.1 |  |  |  |  |
| Administered expenses |  | 3,188 | 199 | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **3,188** | **199** | **–** | **–** |
| COVID-19 Response Package - guaranteeing Medicare and access to medicines(a) | 2.1 |  |  |  |  |
| Administered expenses |  | 3,368 | 219 | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **3,368** | **219** | **–** | **–** |
| COVID-19 Response Package - strengthening primary care(b) | 2.1 |  |  |  |  |
| Administered expenses |  | 780 | 36 | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **780** | **36** | **–** | **–** |
| Continued on next page | | | | | |

Table 1.2: Entity 2021-22 Measures since Budget (continued)

|  | Program | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures (continued)** |  |  |  |  |  |
| Guaranteeing Medicare – Medicare Benefits Schedule new and amended listings(a) | 2.1,2.3 |  |  |  |  |
| Administered expenses |  | 4 | 254 | 304 | 320 |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **4** | **254** | **304** | **320** |
| Guaranteeing Medicare and Access to Medicines - Pharmaceutical Benefits Scheme - new and amended listings(a) | 2.3 |  |  |  |  |
| Administered expenses |  | 4,937 | 6,337 | 6,925 | 7,292 |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **4,937** | **6,337** | **6,925** | **7,292** |
| Guaranteeing Medicare - strengthening primary care(c) | 2.1 |  |  |  |  |
| Administered expenses |  | 67 | 115 | 57 | 36 |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **67** | **115** | **57** | **36** |
| Improving Access to Medicines - new strategic agreements with Medicines Australia and the Generic and Biosimilar Medicines Association(a) | 2.3 |  |  |  |  |
| Administered expenses |  | – | (464) | (7,792) | (9,321) |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **–** | **(464)** | **(7,792)** | **(9,321)** |
| Pension Loan Scheme Settings(d) | 1.1 |  |  |  |  |
| Administered expenses |  | 41 | 109 | 124 | 137 |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **41** | **109** | **124** | **137** |
| Self-managed Superannuation Funds - legacy retirement product conversions(e) | 1.1 |  |  |  |  |
| Administered expenses |  | – | 34 | 102 | 140 |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **–** | **34** | **102** | **140** |
| Supporting Jobs in the Economic Recovery(f) | 1.1 |  |  |  |  |
| Administered expenses |  | (6) | (100) | (97) | (94) |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **(6)** | **(100)** | **(97)** | **(94)** |
| Supporting Retirees - extension of the temporary reduction in superannuation minimum drawdown rates(e) | 1.1 |  |  |  |  |
| Administered expenses |  | 1,140 | – | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **1,140** | **–** | **–** | **–** |
| Continued on next page | | | | | |

Table 1.2: Entity 2021-22 Measures since Budget (continued)

|  | Program | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures (continued)** |  |  |  |  |  |
| Tasmanian Veteran Wellbeing Centre | 2.4 |  |  |  |  |
| Administered expenses |  | 500 | 2,000 | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **500** | **2,000** | **–** | **–** |
| Veterans' Recognition Program - continuation | 3.2 |  |  |  |  |
| Administered expenses |  | – | 2,660 | 2,726 | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **–** | **2,660** | **2,726** | **–** |
| Veteran Wellbeing Grant Program | 2.4 |  |  |  |  |
| Administered expenses |  | 10,000 | 10,000 | – | – |
| Departmental expenses |  | – | – | – | – |
| **Total** |  | **10,000** | **10,000** | **–** | **–** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 24,085 | 24,342 | 4,478 | (1,490) |
| Departmental |  | – | 929 | 255 | – |
| **Total** |  | **24,085** | **25,271** | **4,733** | **(1,490)** |
| **Decisions taken but not yet announced** |  | **758** | **9,674** | **7,596** | **6,229** |

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

1. The lead agency for this measure is the Department of Health. The full measure description and package details appear in MYEFO.
2. The lead agency for this measure is the Department of Health. The full measure description and package details appear in MYEFO. The measure was recently published in the MYEFO with the impact being updated for the 2021-22 PAES.
3. The lead agency for this measure is the Department of Health. The full measure description and package details appear in MYEFO. The cost for this measure had been previously provisioned by Government.
4. The lead agency for this measure is the Department of Social Services. The full measure description and package details appear in MYEFO.
5. The lead agency for this measure is the Department of Treasury. The full measure description and package details appear in MYEFO.
6. The lead agency for this measure is the Department of Education Skills and Employment. The full measure description and package details appear in MYEFO. The measure was recently published in the MYEFO with the impact being updated for the 2021-22 PAES.

### 1.4 Additional Estimates and Variations

The following tables detail the changes to the resourcing for Department of Veterans' Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures and other variations since the 2021-22 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2021-22 Budget**

|  | Program | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriation** |  |  |  |  |  |
| Changes in Parameters | 1.1-1.6 | – | 347 | 677 | 942 |
| Other Variations |  | 4,343 | 5,999 | 7,953 | 10,393 |
| **Special appropriations** |  |  |  |  |  |
| Pension Loan Scheme Settings | 1.1 | 41 | 109 | 124 | 137 |
| Self-managed Superannuation Funds - legacy retirement product conversions | 1.1 | – | 34 | 102 | 140 |
| Supporting Jobs in the Economic Recovery | 1.1 | (6) | (100) | (97) | (94) |
| Supporting Retirees - extension of the temporary reduction in superannuation minimum drawdown rates | 1.1 | 1,140 | – | – | – |
| Changes in Parameters | 1.1-1.6 | 20,113 | 72,074 | 104,933 | 134,862 |
| Other Variations |  | 3,574 | 60 | (1,671) | (2,245) |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **29,205** | **78,523** | **112,021** | **144,135** |
|  |  |  |  |  |  |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Changes in Parameters | 1.1-1.6 | – | 397 | 866 | 2,025 |
| Other Variations | 1.1-1.6 | – | – | – | – |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **–** | **397** | **866** | **2,025** |
|  |  | Continued on next page | | | |

Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2021-22 Budget (continued)

|  | Program | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriation** |  |  |  |  |  |
| Tasmanian Veteran Wellbeing Centre | 2.4 | 500 | 2,000 | – | – |
| Veteran Wellbeing Grant Program | 2.4 | 10,000 | 10,000 | – | – |
| Movement of Funds | 2.4 | 910 | 430 | – | – |
| Changes in Parameters | 2.1-2.6 | – | 9 | 32 | 69 |
| Other Variations | 2.1-2.6 | 2,431 | 1,471 | 1,497 | (105) |
|  |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |
| COVID-19 Response Package - ageing and aged care | 2.1 | 66 | – | – | – |
| COVID-19 Response Package - COVID-19 Vaccine Program | 2.1 | 3,188 | 199 | – | – |
| COVID-19 Response Package - guaranteeing Medicare and access to medicines | 2.1 | 3,368 | 219 | – | – |
| COVID-19 Response Package - strengthening primary care | 2.1 | 780 | 36 | – | – |
| Guaranteeing Medicare – Medicare Benefits Schedule new and amended listings | 2.1,2.3 | 4 | 254 | 304 | 320 |
| Guaranteeing Medicare and Access to Medicines - Pharmaceutical Benefits Scheme - new and amended listings | 2.3 | 4,937 | 6,337 | 6,925 | 7,292 |
| Guaranteeing Medicare - strengthening primary care | 2.1 | 67 | 115 | 57 | 36 |
| Improving Access to Medicines - new strategic agreements with Medicines Australia and the Generic and Biosimilar Medicines Association | 2.3 | – | (464) | (7,792) | (9,321) |
| Changes in Parameters | 2.1-2.6 | – | 2,931 | 8,710 | 18,823 |
| Other Variations | 2.1-2.6 | (192,049) | (50,915) | (38,778) | (23,061) |
| **Net impact on appropriations for Outcome 2 (administered)** |  | **(165,798)** | **(27,378)** | **(29,045)** | **(5,947)** |
|  |  | Continued on next page | | | |

Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2021-22 Budget (continued)

|  | Program | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Ageing and Aged Care | 2.1 | – | 258 | – | – |
| Other Variations | 2.1-2.6 | 1,440 | (1,440) | – | – |
| **Net impact on appropriations for Outcome 2 (departmental)** |  | **1,440** | **(1,182)** | **–** | **–** |
|  |  |  |  |  |  |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriation** |  |  |  |  |  |
| 50th Anniversary of the end of the Australian involvement in the Vietnam War | 3.2 | – | 2,943 | 2,129 | – |
| Veterans' Recognition Program - continuation | 3.2 | – | 2,660 | 2,726 | – |
| Movement of Funds | 3.1-3.2 | 586 | 3,250 | – | – |
| Changes in Parameters | 3.1-3.2 | – | 281 | 500 | 642 |
| **Net impact on appropriations for Outcome 3 (administered)** |  | **586** | **9,134** | **5,355** | **642** |
|  |  |  |  |  |  |
| **Outcome 3** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| 50th Anniversary of the end of the Australian involvement in the Vietnam War | 3.2 | – | 671 | 255 | – |
| **Net impact on appropriations for Outcome 3 (departmental)** |  | **–** | **671** | **255** | **–** |
| Prepared on a resourcing (i.e. appropriations available) basis. | | | | | |

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2021-22

|  | 2020-21 | 2021-22 | 2021-22 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
| Available | Budget | Revised | Estimates | Estimates |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **ADMINISTERED ITEMS** |  |  |  |  |  |
| **Outcome 1** | 60,296 | 59,326 | 63,669 | 4,343 | – |
| **Outcome 2** | 15,497 | 24,842 | 38,683 | 13,841 | – |
| **Outcome 3** | 37,772 | 48,747 | 49,333 | 586 | – |
| **Total** | **113,565** | **132,915** | **151,685** | **18,770** | **–** |
|  |  |  |  |  |  |
| **DEPARTMENTAL PROGRAMS** |  |  |  |  |  |
| **Outcome 1** | 238,922 | 251,156 | 251,156 | – | – |
| **Outcome 2** | 136,348 | 147,043 | 150,103 | 3,060 | – |
| **Outcome 3** | 22,725 | 17,106 | 17,106 | – | – |
| **Total** | **397,995** | **415,305** | **418,365** | **3,060** | **–** |
| **Total administered and**  **departmental** | **511,560** | **548,220** | **570,050** | **21,830** | **–** |

Table 1.5: Appropriation Bill (No. 4) 2021-22

|  | 2020-21 | 2021-22 | 2021-22 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
| Available | Budget | Revised | Estimates | Estimates |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **DEPARTMENTAL PROGRAMS** |  |  |  |  |  |
| Equity Injections | 16,080 | 6,872 | 6,872 | – | – |
| **Total Departmental** | **16,080** | **6,872** | **6,872** | **–** | **–** |

## **Section 2: Revisions to outcomes and planned performance**

### 2.1 Resources and Performance Information

There has been no change in the Department’s role, planned outcomes or programs structure since the 2021-22 Portfolio Budget Statements. Therefore, the objectives, deliverables and targets have not been altered. Complete details of the Department’s resources and performance information can be found in the 2021-22 Portfolio Budget Statements.

**Outcome 1: Strategy**

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.

**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 Administered and Departmental funding sources.

Table 2.1.1: Budgeted Expenses for Outcome 1

| **Outcome 1:** | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1: Veterans' Income Support and Allowances** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 2,195,525 | 1,822,193 | 1,722,325 | 1,669,035 | 1,624,361 |
| **Total expenses for program 1.1** | **2,195,525** | **1,822,193** | **1,722,325** | **1,669,035** | **1,624,361** |
|  |  |  |  |  |  |
| **Program 1.2: Veterans' Disability Support** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 14,913 | 21,066 | 21,059 | 21,422 | 21,743 |
| Special Appropriations | 1,519,724 | 1,548,843 | 1,538,406 | 1,514,123 | 1,512,411 |
| **Total expenses for program 1.2** | **1,534,637** | **1,569,909** | **1,559,465** | **1,535,545** | **1,534,154** |
|  |  |  |  | Continued on next page | |

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

| **Outcome 1:** | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |
| **Program 1.3: Assistance to Defence Widow/ers and Dependants** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,171,889 | 1,130,886 | 1,000,323 | 924,929 | 848,210 |
| **Total expenses for program 1.3** | **1,171,889** | **1,130,886** | **1,000,323** | **924,929** | **848,210** |
|  |  |  |  |  |  |
| **Program 1.4: Assistance and Other Compensation for Veterans and Dependants** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 9,643 | 13,457 | 13,401 | 9,820 | 9,936 |
| Special Appropriations | 6,135 | 6,526 | 4,992 | 4,256 | 3,653 |
| **Total expenses for program 1.4** | **15,778** | **19,983** | **18,393** | **14,076** | **13,589** |
|  |  |  |  |  |  |
| **Program 1.5: Veterans' Children Education Scheme** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 13,895 | 17,224 | 17,546 | 18,514 | 18,892 |
| **Total expenses for program 1.5** | **13,895** | **17,224** | **17,546** | **18,514** | **18,892** |
| **Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 8,382 | 11,807 | 13,778 | 16,176 | 18,964 |
| Special Appropriations | 1,660,907 | 2,423,835 | 2,808,946 | 1,621,744 | 1,659,031 |
| **Total expenses for program 1.6** | **1,669,289** | **2,435,642** | **2,822,724** | **1,637,920** | **1,677,995** |
|  |  |  |  | Continued on next page | |

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

| **Outcome 1:** | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year | 5,348,200 | 503,800 | 600,900 | 815,500 | 827,700 |
| **Administered total** | **5,348,200** | **503,800** | **600,900** | **815,500** | **827,700** |
| **Total expenses for program 1.7** | **5,348,200** | **503,800** | **600,900** | **815,500** | **827,700** |
|  |  |  |  |  | |
| **Outcome 1 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 46,833 | 63,554 | 65,784 | 65,932 | 69,535 |
| Special Appropriations | 6,554,180 | 6,932,283 | 7,074,992 | 5,734,087 | 5,647,666 |
| Expenses not requiring appropriation in the Budget year(a) | 5,348,200 | 503,800 | 600,900 | 815,500 | 827,700 |
|  |  |  |  |  |  |
| **Administered total** | **11,949,213** | **7,499,637** | **7,741,676** | **6,615,519** | **6,544,901** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation(b) | 213,321 | 243,679 | 234,236 | 169,464 | 169,973 |
| Expenses not requiring appropriation in the Budget year(c) | 30,238 | 13,537 | 14,229 | 13,785 | 14,000 |
| **Departmental total** | **243,559** | **257,216** | **248,465** | **183,249** | **183,973** |
| **Total Expenses for Outcome 1** | **12,192,772** | **7,756,853** | **7,990,141** | **6,798,768** | **6,728,874** |
|  |  |  |  |  |  |
|  | 2020-21 | 2021-22 |  |  |  |
| **Average Staffing Level (number)** | 926 | 1,356 |  |  |  |

1. Administered expenses not requiring appropriation in the Budget year are made up of the estimated movement in the liability provision for the Military Compensation Schemes.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
3. Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses and audit Fees.

Table 2.1.2: Program Components of Outcome 1

Program 1.1: Veterans' Income Support and Allowances

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Income support pensions | 1,904,687 | 1,812,173 | 1,714,629 | 1,662,483 | 1,617,515 |
| Other allowances | 290,838 | 10,020 | 7,696 | 6,552 | 6,846 |
| **Total program expenses** | **2,195,525** | **1,822,193** | **1,722,325** | **1,669,035** | **1,624,361** |

Program 1.2: Veterans' Disability Support

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Medical examinations, fares and expenses | 14,331 | 20,361 | 20,333 | 20,696 | 21,002 |
| Vehicle Assistance Scheme | 582 | 705 | 726 | 726 | 741 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Disability pensions | 1,518,539 | 1,547,584 | 1,537,152 | 1,512,849 | 1,511,111 |
| Loss of earnings | 249 | 418 | 430 | 455 | 463 |
| Recreation transport allowance | 932 | 829 | 812 | 807 | 825 |
| *Treatment Benefits (Special Access) Act 2019* |  |  |  |  |  |
| Southeast Asia Treaty Organisation pharmacy supplement | 4 | 12 | 12 | 12 | 12 |
| **Total program expenses** | **1,534,637** | **1,569,909** | **1,559,465** | **1,535,545** | **1,534,154** |
|  |  |  |  |  |  |

Program 1.3: Assistance to Defence Widow/ers and Dependants

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| War & Defence Widows pension | 1,171,889 | 1,130,886 | 1,000,323 | 924,929 | 848,210 |
| **Total program expenses** | **1,171,889** | **1,130,886** | **1,000,323** | **924,929** | **848,210** |

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Compensation and Legal Expenses | 346 | 1,813 | 1,842 | 1,875 | 1,908 |
| Discretionary Payments | 137 | 412 | 417 | 427 | 434 |
| Advocacy Grants and Support | 8,796 | 9,581 | 9,551 | 5,903 | 5,958 |
| Veterans' Access to Community Information | 364 | 1,651 | 1,591 | 1,615 | 1,636 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Funeral benefits | 4,141 | 4,838 | 3,673 | 3,168 | 2,729 |
| Prisoners of War in Europe | 1,443 | 1,142 | 832 | 651 | 509 |
| Compensation payments for British Commonwealth and Allied veterans | 228 | 180 | 160 | 140 | 140 |
| *Compensation (Japanese Interment)*  *Act 2001* |  |  |  |  |  |
| Prisoners of War in Japan | - | 25 | 25 | 25 | 25 |
| *Papua New Guinea (Members of the Forces Benefits) Act 1957* |  |  |  |  |  |
| PNG pensions | 21 | 28 | 28 | 28 | 28 |
| *Defence Service Homes Act 1918* |  |  |  |  |  |
| Interest subsidy | 302 | 313 | 274 | 244 | 222 |
| **Total program expenses** | **15,778** | **19,983** | **18,393** | **14,076** | **13,589** |

Program 1.5: Veterans' Children Education Scheme

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Veterans' Children Education Scheme | 13,895 | 17,224 | 17,546 | 18,514 | 18,892 |
| **Total program expenses** | **13,895** | **17,224** | **17,546** | **18,514** | **18,892** |

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

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Other income support and compensation-related payments - DRCA | 1,731 | 2,973 | 3,046 | 3,176 | 3,279 |
| Other income support and compensation-related payments - MRCA | 6,651 | 8,834 | 10,732 | 13,000 | 15,685 |
| Special Appropriations: |  |  |  |  |  |
| *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* |  |  |  |  |  |
| Permanent impairment | 260,375 | 455,702 | 550,340 | 130,550 | 133,455 |
| Benefits for eligible dependants | 30,288 | 30,630 | 29,999 | 33,213 | 34,510 |
| Incapacity payments | 87,330 | 290,408 | 341,396 | 175,063 | 179,758 |
| Medical examinations | 2,837 | 2,475 | 2,372 | 2,317 | 2,355 |
| Death payments | 4,489 | 4,182 | 4,939 | 5,480 | 5,682 |
| Other income support and compensation-related payments | 634 | 352 | 364 | 382 | 390 |
| *Military Rehabilitation and Compensation Act 2004* |  |  |  |  |  |
| Permanent impairment | 964,836 | 1,109,132 | 1,246,927 | 769,456 | 785,573 |
| Benefits for eligible dependants | 20,265 | 30,345 | 31,640 | 34,213 | 34,930 |
| Income maintenance payments | 270,029 | 481,479 | 581,129 | 450,424 | 461,398 |
| Medical examinations | 17,322 | 18,557 | 19,252 | 20,061 | 20,382 |
| Other income support and compensation-related payments | 2,502 | 573 | 588 | 585 | 598 |
| **Total program expenses** | **1,669,289** | **2,435,642** | **2,822,724** | **1,637,920** | **1,677,995** |

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

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses: |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year | 5,348,200 | 503,800 | 600,900 | 815,500 | 827,700 |
| **Total program expenses** | **5,348,200** | **503,800** | **600,900** | **815,500** | **827,700** |

#### OUTCOME 2

**Outcome 2: Strategy**

Maintain and enhance the physical wellbeing and quality of the 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.

**Budgeted expenses for Outcome 2**

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

Table 2.2.1: Budgeted Expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.1: General Medical Consultations and Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 701,774 | 687,471 | 684,762 | 662,519 | 662,963 |
| **Total expenses for program 2.1** | **701,774** | **687,471** | **684,762** | **662,519** | **662,963** |
|  |  |  |  |  |  |
| **Program 2.2: Veterans' Hospital Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,015,307 | 1,084,061 | 1,043,787 | 1,042,437 | 1,045,299 |
| **Total expenses for program 2.2** | **1,015,307** | **1,084,061** | **1,043,787** | **1,042,437** | **1,045,299** |
|  |  |  |  |  |  |
| **Program 2.3: Veterans' Pharmaceuticals Benefits** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 313,522 | 328,247 | 329,502 | 324,235 | 326,428 |
| **Total expenses for program 2.3** | **313,522** | **328,247** | **329,502** | **324,235** | **326,428** |
|  |  |  |  | Continued on next page | |

Table 2.2.1: Budgeted Expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2:** | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | Estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.4: Veterans' Community Care and Support** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 7,162 | 29,888 | 21,164 | 8,349 | 4,816 |
| Other services (Appropriation Bill No. 2 & 4) | 5,050 | - | - | - | - |
| Special Appropriations | 914,421 | 907,121 | 845,307 | 758,762 | 791,249 |
| **Total expenses for program 2.4** | **926,633** | **937,009** | **866,471** | **767,111** | **796,065** |
|  |  |  |  |  |  |
| **Program 2.5: Veterans' Counselling and Other Health Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 6,036 | 5,891 | 4,930 | 5,523 | 5,542 |
| Special Appropriations | 656,064 | 736,608 | 784,972 | 810,493 | 839,080 |
| **Total expenses for program 2.5** | **662,100** | **742,499** | **789,902** | **816,016** | **844,622** |
|  |  |  |  |  |  |
| **Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | - | 2,785 | 2,810 | 2,844 | 2,898 |
| Special Appropriations | 268,011 | 306,377 | 399,254 | 405,101 | 437,590 |
| **Total expenses for program 2.6** | **268,011** | **309,162** | **402,064** | **407,945** | **440,488** |
|  |  |  |  | Continued on next page | |

Table 2.2.1: Budgeted Expenses for Outcome 2 (continued)

| **Outcome 2:** | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year | 6,658,600 | 1,363,900 | 1,095,100 | 1,109,300 | 1,126,000 |
| **Administered total** | **6,658,600** | **1,363,900** | **1,095,100** | **1,109,300** | **1,126,000** |
| **Total expenses for program 2.7** | **6,658,600** | **1,363,900** | **1,095,100** | **1,109,300** | **1,126,000** |
|  |  |  |  |  |  |
| **Outcome 2 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill  No. 1 & 3) | 13,198 | 38,564 | 28,904 | 16,716 | 13,256 |
| Other services (Appropriation Bill No. 2 & 4) | 5,050 | - | - | - | - |
| Special Appropriations | 3,869,099 | 4,049,885 | 4,087,584 | 4,003,547 | 4,102,609 |
| Expenses not requiring appropriation in the Budget year(a) | 6,658,600 | 1,363,900 | 1,095,100 | 1,109,300 | 1,126,000 |
| **Administered total** | **10,545,947** | **5,452,349** | **5,211,588** | **5,129,563** | **5,241,865** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation(b) | 119,495 | 140,425 | 135,241 | 97,657 | 97,951 |
| Expenses not requiring appropriation in the Budget year(c) | 16,940 | 7,801 | 8,200 | 7,944 | 8,068 |
| **Departmental total** | **136,435** | **148,226** | **143,441** | **105,601** | **106,019** |
| **Total expenses for Outcome 2** | **10,682,382** | **5,600,575** | **5,355,029** | **5,235,164** | **5,347,884** |
|  |  |  |  |  |  |
|  | 2020-21 | 2021-22 |  |  |  |
| **Average Staffing Level (number)** | 602 | 590 |  |  |  |

1. Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
3. Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses and audit fees.

Table 2.2.2: Program Components of Outcome 2

Program 2.1: General Medical Consultations and Services

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| GP consultations | 113,000 | 108,187 | 105,085 | 102,999 | 101,709 |
| Specialist consultations | 112,800 | 111,472 | 107,975 | 105,512 | 103,903 |
| Medical services | 405,502 | 402,224 | 386,956 | 370,840 | 372,852 |
| Dental | 70,472 | 65,588 | 84,746 | 83,168 | 84,499 |
| **Total program expenses** | **701,774** | **687,471** | **684,762** | **662,519** | **662,963** |

#### Program 2.2: Veterans' Hospital Services

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Public hospitals | 350,820 | 422,062 | 406,082 | 394,053 | 386,155 |
| Private hospitals | 655,421 | 652,732 | 628,761 | 640,047 | 651,577 |
| Nursing homes (Prisoners of War) | 9,066 | 9,267 | 8,944 | 8,337 | 7,567 |
| **Total program expenses** | **1,015,307** | **1,084,061** | **1,043,787** | **1,042,437** | **1,045,299** |

#### Program 2.3: Veterans' Pharmaceuticals Benefits

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Pharmaceutical services | 313,522 | 328,247 | 329,502 | 324,235 | 326,428 |
| **Total program expenses** | **313,522** | **328,247** | **329,502** | **324,235** | **326,428** |

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

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Grants-In-Aid | 145 | 145 | 145 | 145 | 145 |
| Veteran Wellbeing Grants | - | 10,000 | 13,501 | 3,567 | 3,635 |
| Veteran and Community Grants | 2,407 | 2,505 | - | - | - |
| Supporting Younger Veterans Grants Program | 1,000 | 1,022 | - | - | - |
| Veteran Wellbeing Centres | 3,610 | 13,910 | 5,944 | 3,032 | 1,036 |
| Psychiatry Training Program (PTP) | - | 2,306 | 1,574 | 1,605 | - |
| Other services (Appropriation Bill  No. 2 & 4) |  |  |  |  |  |
| Specific purpose payment - Veteran Wellbeing Centre | 5,050 | - | - | - | - |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Residential care | 701,873 | 635,321 | 570,994 | 480,496 | 507,987 |
| Community nursing | 116,547 | 154,953 | 154,909 | 156,940 | 159,542 |
| Veterans' Home Care | 86,962 | 105,559 | 108,382 | 110,099 | 112,267 |
| In-home respite | 8,510 | 9,888 | 9,620 | 9,823 | 10,043 |
| Carer and volunteer support | 529 | 1,395 | 1,397 | 1,399 | 1,405 |
| *Public Governance, Performance and Accountability Act 2013 (PGPA)* |  |  |  |  |  |
| Section 77 Repayments | - | 5 | 5 | 5 | 5 |
| **Total program expenses** | **926,633** | **937,009** | **866,471** | **767,111** | **796,065** |

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

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Counselling support & children's assistance | 3,070 | 2,314 | 1,413 | 1,938 | 1,891 |
| Compensation and legal expenses | 27 | 63 | 64 | 65 | 66 |
| Veterans' Vocational Rehabilitation Scheme | 460 | 457 | 361 | 372 | 381 |
| Health & medical research | 2,479 | 2,880 | 2,914 | 2,967 | 3,020 |
| Wellbeing and Support Program (VEA Component) | - | 177 | 178 | 181 | 184 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986 (VEA)* |  |  |  |  |  |
| Travel for treatment | 126,394 | 163,925 | 188,536 | 190,843 | 193,897 |
| Subsistence | 6,325 | 7,524 | 7,376 | 7,579 | 7,737 |
| Veterans and veterans' families counselling services | 92,532 | 111,446 | 115,303 | 121,401 | 123,371 |
| Non-institutional care - services | 219,504 | 238,000 | 256,253 | 274,409 | 294,233 |
| Non-institutional care - products | 48,450 | 48,621 | 46,425 | 47,611 | 48,609 |
| Rehabilitation appliances | 149,193 | 145,585 | 149,454 | 146,795 | 149,321 |
| Health treatment for British Commonwealth and Allied veterans | 4,567 | 5,560 | 5,506 | 5,466 | 5,332 |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* |  |  |  |  |  |
| Nuclear test health care payments | 7,632 | 11,439 | 11,698 | 11,968 | 12,159 |
| *Treatment Benefits Act (Special Access) 2019* |  |  |  |  |  |
| Health Care for Southeast Asia Treaty Organisation personnel | 1,467 | 4,508 | 4,421 | 4,421 | 4,421 |
| **Total program expenses** | **662,100** | **742,499** | **789,902** | **816,016** | **844,622** |

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

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| *Ordinary annual services (Appropriation Bill No.1 &3)* |  |  |  |  |  |
| Wellbeing and Support Program (DRCA Component) | - | 557 | 561 | 569 | 580 |
| Wellbeing and Support Program (MRCA Component) | - | 2,228 | 2,249 | 2,275 | 2,318 |
| Special Appropriations: |  |  |  |  |  |
| *Safety, Rehabilitation and Compensation(Defence-related Claims) Act 1988* |  |  |  |  |  |
| Medical services | 9,461 | 13,000 | 29,509 | 30,627 | 31,114 |
| Rehabilitation services | 11,715 | 13,120 | 13,133 | 13,159 | 13,198 |
| Other services | 18,289 | 20,685 | 23,708 | 27,199 | 31,235 |
| *Military Rehabilitation and Compensation Act 2004* |  |  |  |  |  |
| Medical services | 157,006 | 174,000 | 235,773 | 231,363 | 235,064 |
| Rehabilitation services | 54,420 | 63,107 | 68,706 | 66,754 | 81,343 |
| Other services | 17,120 | 22,465 | 28,425 | 35,999 | 45,636 |
| **Total program expenses** | **268,011** | **309,162** | **402,064** | **407,945** | **440,488** |

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

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in the Budget year | 6,658,600 | 1,363,900 | 1,095,100 | 1,109,300 | 1,126,000 |
| **Total program expenses** | **6,658,600** | **1,363,900** | **1,095,100** | **1,109,300** | **1,126,000** |

#### OUTCOME 3

**Outcome 3: Strategy**

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 of Outcome 3**

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

Table 2.3.1: Budgeted Expenses for Outcome 3

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 3.1: War Graves** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 19,498 | 22,963 | 23,720 | 24,294 | 24,807 |
| Special Accounts | 53 | 20 | 20 | 35 | 45 |
| Expenses not requiring appropriation in the Budget year(b) | 3,760 | - | - | - | - |
| **Total expenses for program 3.1** | **23,311** | **22,983** | **23,740** | **24,329** | **24,852** |
|  |  |  |  |  |  |
| **Program 3.2: Commemorative Activities** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 7,227 | 26,370 | 26,849 | 20,687 | 16,192 |
| **Total expenses for program 3.2** | **7,227** | **26,370** | **26,849** | **20,687** | **16,192** |
|  |  |  |  | Continued on next page | |

Table 2.3.1: Budgeted Expenses and Resources for Outcome 3 (continued)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) | 27,225 | 49,333 | 50,569 | 44,981 | 40,999 |
| Special Accounts | 53 | 20 | 20 | 35 | 45 |
| Expenses not requiring appropriation in the Budget yearb | 3,760 | - | - | - | - |
| **Administered total** | **31,038** | **49,353** | **50,589** | **45,016** | **41,044** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriationa | 19,534 | 28,911 | 28,462 | 20,361 | 20,166 |
| Expenses not requiring appropriation in the Budget yearb | 2,769 | 1,606 | 1,688 | 1,636 | 1,661 |
| **Departmental total** | **22,303** | **30,517** | **30,150** | **21,997** | **21,827** |
| **Total expenses for Outcome 3** | **53,341** | **79,870** | **80,739** | **67,013** | **62,871** |
|  |  |  |  |  |  |
|  | 2020-21 | 2021-22 |  |  |  |
| **Average Staffing Level (number)** | 85 | 116 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses and audit fees.

Table 2.3.2: Program Components of Outcome 3

Program 3.1: War Graves

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| *Ordinary annual services (Appropriation Bill No. 1 & 3)* |  |  |  |  |  |
| War graves care & maintenance | 18,577 | 21,771 | 22,491 | 23,035 | 23,522 |
| War graves refurbishment, reconstruction & relocation | 921 | 1,187 | 1,224 | 1,254 | 1,280 |
| Compensation and legal expenses | - | 5 | 5 | 5 | 5 |
| Special Account Expenses: |  |  |  |  |  |
| Services for Other Entities and Trust Moneys Special Account | 53 | 20 | 20 | 35 | 45 |
| **Total program expenses** | **19,551** | **22,983** | **23,740** | **24,329** | **24,852** |

#### Program 3.2: Commemorative Activities

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Veterans' commemorative activities | 7,227 | 23,770 | 24,189 | 17,961 | 16,192 |
| Australian Veterans' Recognition (Putting Veterans and Their Families First) Act 2019 | - | 2,600 | 2,660 | 2,726 | - |
| **Total program expenses** | **7,227** | **26,370** | **26,849** | **20,687** | **16,192** |

## Section 3: Special Account Flows and Budgeted Financial Statements

### 3.1 Special account flows

#### Estimates of Special Account Flows

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

Table 3.1: Estimates of Special Account Flows and Balances

|  |  | Opening |  |  | Closing |
| --- | --- | --- | --- | --- | --- |
|  |  | balance | Receipts | Payments | balance |
|  |  | **2021-22** | **2021-22** | **2021-22** | **2021-22** |
|  |  | *2020-21* | *2020-21* | *2020-21* | *2020-21* |
|  | Outcome | $'000 | $'000 | $'000 | $'000 |
| Military Death Claim Compensation | 1 | **140** | **627** | **390** | **377** |
| Special Account (A) |  | *506* | *441* | *807* | *140* |
| Defence Service Homes | 1 | **6,451** | **61,519** | **61,261** | **6,709** |
| Insurance Account (D) |  | *3,425* | *100,721* | *97,695* | *6,451* |
| Services for Other Entities |  | **141** | **21** | **20** | **142** |
| and Trust Moneys Account (A) | 3 | *116* | *78* | *53* | *141* |
| **Total Special Accounts** |  |  |  |  |  |
| **2021-22 Budget estimate** |  | **6,732** | **62,167** | **61,671** | **7,228** |
| *Total Special Accounts* |  |  |  |  |  |
| *2020-21 actual* |  | *4,047* | *101,240* | *98,555* | *6,732* |

(A) = Administered

(D) = Departmental

### 3.2 Budgeted Financial Statements

#### 3.2.1 Analysis of budgeted financial statements

The budgeted financial statements are shown at three levels and reflect the financial results of the three reporting entities that comprise DVA’s departmental accounts: DVA amalgamated, DVA excluding Defence Services Homes Insurance Scheme (DSHIS), and DSHIS.

##### Departmental (DVA excluding DSHIS)

###### Budgeted Departmental Income Statement

The Department is budgeting for a breakeven operating result in 2021-22.

###### Budgeted Departmental Balance Sheet

The Department’s net asset (equity) position for the 2021-22 financial year is projected to be $43.9 million, which is an increase of $16.2 million from the estimated Budget figure of $27.7 million.

#### 3.2.2 Budgeted Financial Statements

Table 3.2a: Budgeted Departmental Comprehensive Income Statement (amalgamated) (showing net cost of services) (for the period ended 30 June)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSE** |  |  |  |  |  |
| Employee benefits | 192,090 | 218,322 | 218,684 | 203,395 | 203,379 |
| Supplier expenses | 167,418 | 182,676 | 167,123 | 71,952 | 72,855 |
| Depreciation and amortisation | 47,412 | 41,886 | 43,217 | 42,534 | 42,822 |
| Insurance claims | 37,191 | 39,839 | 46,070 | 52,087 | 58,584 |
| Other expenses | 1,928 | 1,278 | 1,269 | 1,232 | 1,052 |
| **Total expenses** | **446,039** | **484,001** | **476,363** | **371,200** | **378,692** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Net premium revenue | 39,115 | 45,576 | 51,601 | 57,379 | 63,601 |
| Rendering of services | 6,692 | 6,703 | 6,726 | 6,740 | 6,753 |
| Resources received free of charge | 2,680 | 795 | 795 | 795 | 795 |
| Other revenue | 3,890 | 3,975 | 4,343 | 4,751 | 5,198 |
| **Total revenue** | **52,377** | **57,049** | **63,465** | **69,665** | **76,347** |
|  |  |  |  |  |  |
| **Total own-source income** | **52,377** | **57,049** | **63,465** | **69,665** | **76,347** |
|  |  |  |  |  |  |
| **Net cost of services** | **393,662** | **426,952** | **412,898** | **301,535** | **302,345** |
| Revenue from Government | 384,301 | 404,658 | 389,943 | 279,869 | 280,843 |
|  |  |  |  |  |  |
| **Surplus/(Deficit) attributable to the**  **Australian Government** | **(9,361)** | **(22,294)** | **(22,955)** | **(21,666)** | **(21,502)** |
|  |  |  |  | | |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in assets revaluation |  |  |  |  |  |
| reserve | 1,148 | - | - | - | - |
| **Total other comprehensive income** | **1,148** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **(8,213)** | **(22,294)** | **(22,955)** | **(21,666)** | **(21,502)** |
|  |  |  | Continued on next page | | |

Table 3.2a: Budgeted Departmental Comprehensive Income Statement (amalgamated) (showing net cost of services) (for the period ended 30 June) (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Note: Impact of net cash appropriation arrangements** | | |  |  |  |
|  |  |  |  |  |  |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss)**  **- as per the statement of**  **comprehensive income** |  |  |  |  |  |
|  |  |  |  |  |
| **(8,213)** | **(22,294)** | **(22,955)** | **(21,666)** | **(21,502)** |
|  |  |  |  |  |  |
| Depreciation/amortisation  expenses previously funded through  revenue appropriations (a) | 24,709 | 22,214 | 23,387 | 22,635 | 22,999 |
| Depreciation/amortisation  expenses for ROU (b) | 22,703 | 19,672 | 19,830 | 19,899 | 19,823 |
| Principal repayments on leased  assets (b) | (20,456) | (19,592) | (20,262) | (20,868) | (21,320) |
|  |  |  |  |  |  |
| **Total comprehensive income/(loss)**  **excluding depreciation/**  **amortisation expenses previously**  **funded through revenue**  **appropriations, depreciation on**  **ROU, principal repayments on**  **leased assets** | **18,743** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis | |  |  | | |
|  |  |  |  |  |  |
| (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement. | | | | | |
| (b) Applies leases under AASB 16 Leases. | | | | | |

Table 3.3a: Budgeted Departmental Balance Sheet (amalgamated)

(as at 30 June)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and equivalents | 9,950 | 11,557 | 13,042 | 13,350 | 13,626 |
| Trade and other receivables | 43,229 | 44,874 | 46,584 | 48,349 | 49,062 |
| Appropriation receivables | 57,091 | 57,091 | 57,091 | 57,091 | 57,091 |
| Investments | 52,001 | 50,150 | 51,718 | 56,303 | 57,148 |
| ***Total financial assets*** | **162,271** | **163,672** | **168,435** | **175,093** | **176,927** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 128,144 | 111,375 | 129,648 | 106,469 | 86,355 |
| Infrastructure, plant and equipment | 299 | 302 | 255 | 203 | 188 |
| Intangibles | 61,434 | 61,771 | 58,922 | 56,222 | 53,211 |
| Other non-financial assets | 3,478 | 3,538 | 3,538 | 3,538 | 3,539 |
| Assets held for sale | 1,350 | - | - | - | - |
| ***Total non-financial assets*** | **194,705** | **176,986** | **192,363** | **166,432** | **143,293** |
| **Total assets** | **356,976** | **340,658** | **360,798** | **341,525** | **320,220** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 46,636 | 45,791 | 44,359 | 43,355 | 42,776 |
| Other payables | 34,981 | 38,933 | 40,505 | 42,616 | 44,998 |
| ***Total payables*** | **81,617** | **84,724** | **84,864** | **85,971** | **87,774** |
|  |  |  |  |  |  |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 98,924 | 84,210 | 108,535 | 90,211 | 74,406 |
| ***Total interest bearing liabilities*** | **98,924** | **84,210** | **108,535** | **90,211** | **74,406** |
|  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 66,994 | 69,601 | 71,962 | 72,219 | 72,565 |
| Other provisions | 39,482 | 34,879 | 37,141 | 42,435 | 42,121 |
| ***Total provisions*** | **106,476** | **104,480** | **109,103** | **114,654** | **114,686** |
| **Total liabilities** | **287,017** | **273,414** | **302,502** | **290,836** | **276,866** |
|  |  |  |  |  |  |
| **Net assets** | **69,959** | **67,244** | **58,296** | **50,689** | **43,354** |
|  |  |  |  |  |  |
| **Equity\*** |  |  |  |  |  |
| Contributed equity | 342,258 | 362,837 | 376,844 | 390,903 | 405,070 |
| Asset revaluation reserve | 17,409 | 17,409 | 17,409 | 17,409 | 17,409 |
| Retained surplus (accumulated  deficit) | (289,708) | (313,002) | (335,957) | (357,623) | (379,125) |
| **Total equity** | **69,959** | **67,244** | **58,296** | **50,689** | **43,354** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |
|  |  |  |  |  |  |
| \* Equity is the residual interest in assets after the deduction of liabilities | | | |  |  |

Table 3.4a: Budgeted Departmental Statement of Cash Flows (amalgamated) (for the period ended 30 June)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 379,356 | 413,284 | 399,049 | 289,110 | 280,843 |
| Sale of goods and services | 8,050 | 63,372 | 57,903 | 63,585 | 71,409 |
| Net GST received | 11,828 | 7,725 | 7,921 | 8,512 | - |
| Other | 66,070 | 4,231 | 4,019 | 4,517 | 5,198 |
| ***Total cash received*** | **465,304** | **488,612** | **468,892** | **365,724** | **357,450** |
| **Cash used** |  |  |  |  |  |
| Employees | 191,248 | 216,280 | 215,700 | 202,027 | 202,467 |
| Suppliers | 188,839 | 190,470 | 176,294 | 80,170 | 72,639 |
| Interest payments on lease liability | 1,117 | 928 | 1,269 | 1,232 | 1,052 |
| Other | 67,253 | 62,586 | 52,314 | 56,534 | 58,851 |
| ***Total cash used*** | **448,457** | **470,264** | **445,577** | **339,963** | **335,009** |
| **Net cash from or (used by)** |  |  |  |  |  |
| **operating activities** | **16,847** | **18,348** | **23,315** | **25,761** | **22,441** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments realised | 34,506 | - | - | - | - |
| Proceeds from sales of non-financial |  |  |  |  |  |
| assets | - | 1,000 | - | - | - |
| ***Total cash received*** | **34,506** | **1,000** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant |  |  |  |  |  |
| and equipment, and intangibles | 12,431 | 20,579 | 14,007 | 14,059 | 14,167 |
| Purchase of investments | 29,507 | (1,851) | 1,568 | 4,585 | 845 |
| ***Total cash used*** | **41,938** | **18,728** | **15,575** | **18,644** | **15,012** |
| **Net cash from or (used by)** |  |  |  |  |  |
| **investing activities** | **(7,432)** | **(17,728)** | **(15,575)** | **(18,644)** | **(15,012)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Equity Injections | 14,424 | 20,579 | 14,007 | 14,059 | 14,167 |
| ***Total cash received*** | **14,424** | **20,579** | **14,007** | **14,059** | **14,167** |
| **Cash used** |  |  |  |  |  |
| Lease Liability - principal payments | 20,456 | 19,592 | 20,262 | 20,868 | 21,320 |
| ***Total cash received*** | **20,456** | **19,592** | **20,262** | **20,868** | **21,320** |
| **Net cash from or (used by)** |  |  |  |  |  |
| **financing activities** | **(6,032)** | **987** | **(6,255)** | **(6,809)** | **(7,153)** |
| **Net increase or (decrease)** |  |  |  |  |  |
| **in cash held** | **3,383** | **1,607** | **1,485** | **308** | **276** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 6,567 | 9,950 | 11,557 | 13,042 | 13,350 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | **9,950** | **11,557** | **13,042** | **13,350** | **13,626** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |

Table 3.2b: Departmental Comprehensive Income Statement (DVA excluding  
 DSHIS) (Showing Net Cost of Services) (for the period ended 30 June)

|  | Actual | Revised | Forward | Forward | Forward |
| --- | --- | --- | --- | --- | --- |
|  |  | budget | estimate | estimate | estimate |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSE** |  |  |  |  |  |
| Employee benefits | 188,903 | 213,133 | 213,417 | 198,049 | 197,953 |
| Supplier expenses | 164,134 | 179,662 | 164,153 | 69,032 | 69,992 |
| Depreciation and amortisation | 47,332 | 41,886 | 43,217 | 42,534 | 42,822 |
| Other expenses | 1,928 | 1,278 | 1,269 | 1,232 | 1,052 |
| **Total expenses** | **402,297** | **435,959** | **422,056** | **310,847** | **311,819** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Rendering of services | 8,196 | 8,312 | 8,448 | 8,582 | 8,724 |
| Resources received free of charge | 2,615 | 730 | 730 | 730 | 730 |
| Other revenue | - | 85 | 100 | 120 | 140 |
| **Total own-source revenue** | **10,811** | **9,127** | **9,278** | **9,432** | **9,594** |
|  |  |  |  |  |  |
| **Total own-source income** | **10,811** | **9,127** | **9,278** | **9,432** | **9,594** |
|  |  |  |  |  |  |
| **Net cost of (contribution by) services** | **391,486** | **426,832** | **412,778** | **301,415** | **302,225** |
| Revenue from Government | 384,181 | 404,538 | 389,823 | 279,749 | 280,723 |
|  |  |  |  |  |  |
| **Surplus/(Deficit) attributable to the**  **Australian Government** | **(7,305)** | **(22,294)** | **(22,955)** | **(21,666)** | **(21,502)** |
|  |  |  |  | | |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in assets revaluation |  |  |  |  |  |
| reserve | 1,148 | - | - | - | - |
| **Total other comprehensive income** | **1,148** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **(6,157)** | **(22,294)** | **(22,955)** | **(21,666)** | **(21,502)** |
|  |  |  | Continued on next page | | |

Table 3.2b: Departmental Comprehensive Income Statement (DVA excluding  
 DSHIS) (Showing Net Cost of Services) (for the period ended 30 June) (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Note: Impact of net cash appropriation arrangements** | | |  |  |  |
|  |  |  |  |  |  |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **- as per the statement of** |  |  |  |  |  |
| **comprehensive income** | **(6,157)** | **(22,294)** | **(22,955)** | **(21,666)** | **(21,502)** |
|  |  |  |  |  |  |
| Depreciation/amortisation  expenses previously funded through  revenue appropriations (a) | 24,629 | 22,214 | 23,387 | 22,635 | 22,999 |
| Depreciation/amortisation expenses  for ROU (b) | 22,703 | 19,672 | 19,830 | 19,899 | 19,823 |
| Principal repayments on leased  assets (b) | (20,456) | (19,592) | (20,262) | (20,868) | (21,320) |
|  |  |  |  |  |  |
| **Total comprehensive income/(loss)**  **excluding depreciation/**  **amortisation expenses previously**  **funded through revenue**  **appropriations, depreciation on**  **ROU, principal repayments on**  **leased assets** | **20,719** | - | - | - | - |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |
|  |  |  |  |  |  |
| (a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement. | | | | | |
| (b) Applies leases under AASB 16 Leases. | | | | | |

**Table 3.3b: Budgeted Departmental Balance Sheet (DVA excluding DSHIS) (as at 30 June)**

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 3,499 | 4,848 | 6,199 | 6,370 | 6,541 |
| Trade and other receivables | 61,934 | 61,973 | 62,013 | 62,041 | 62,076 |
| ***Total financial assets*** | **65,433** | **66,821** | **68,212** | **68,411** | **68,617** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 128,144 | 111,375 | 129,648 | 106,469 | 86,355 |
| Infrastructure, plant and equipment | 299 | 302 | 255 | 203 | 188 |
| Intangibles | 61,434 | 61,771 | 58,922 | 56,222 | 53,211 |
| Other non-financial assets | 3,438 | 3,438 | 3,438 | 3,438 | 3,438 |
| Assets held for sale | 1,350 | - | - | - | - |
| ***Total non-financial assets*** | **194,665** | **176,886** | **192,263** | **166,332** | **143,192** |
| **Total assets** | **260,098** | **243,707** | **260,475** | **234,743** | **211,809** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
|  |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 40,473 | 39,469 | 37,876 | 36,707 | 36,001 |
| Other payables | 5,124 | 4,559 | 5,182 | 6,293 | 6,859 |
| ***Total payables*** | **45,597** | **44,028** | **43,058** | **43,000** | **42,860** |
|  |  |  |  |  |  |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 98,924 | 84,210 | 108,535 | 90,211 | 74,406 |
| ***Total interest bearing liabilities*** | **98,924** | **84,210** | **108,535** | **90,211** | **74,406** |
| **Provisions** |  |  |  |  |  |
| Employees provisions | 66,994 | 69,601 | 71,962 | 72,219 | 72,565 |
| Other provisions | 2,010 | 2,010 | 2,010 | 2,010 | 2,010 |
| ***Total provisions*** | **69,004** | **71,611** | **73,972** | **74,229** | **74,575** |
| **Total liabilities** | **213,525** | **199,849** | **225,565** | **207,440** | **191,841** |
|  |  |  |  |  |  |
| **Net assets** | **46,573** | **43,858** | **34,910** | **27,303** | **19,968** |
|  |  |  |  |  |  |
| **Equity\*** |  |  |  |  |  |
| Contributed equity | 342,258 | 362,837 | 376,844 | 390,903 | 405,070 |
| Asset revaluation reserve | 17,409 | 17,409 | 17,409 | 17,409 | 17,409 |
| Retained surplus (accumulated deficit) | (313,094) | (336,388) | (359,343) | (381,009) | (402,511) |
| **Total equity** | **46,573** | **43,858** | **34,910** | **27,303** | **19,968** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |
|  |  |  |  |  |  |
| \* Equity is the residual interest in assets after the deduction of liabilities | | | |  |  |

Table 3.4b: Budgeted Departmental Statement of Cash Flows (DVA excluding DSHIS) (for the period ended 30 June)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 379,236 | 413,164 | 398,929 | 288,990 | 280,723 |
| Sale of goods and services | 9,518 | 7,813 | 8,540 | 8,690 | 8,829 |
| Net GST received | 11,803 | 7,725 | 7,921 | 8,512 | - |
| ***Total cash received*** | **400,557** | **428,702** | **415,390** | **306,192** | **289,552** |
| **Cash used** |  |  |  |  |  |
| Employees | 188,315 | 210,551 | 210,433 | 196,681 | 197,041 |
| Suppliers | 185,641 | 179,960 | 165,597 | 68,952 | 69,968 |
| Other | 7,782 | 18,250 | 17,747 | 19,520 | 1,052 |
| ***Total cash used*** | **381,738** | **408,761** | **393,777** | **285,153** | **268,061** |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **18,819** | **19,941** | **21,613** | **21,039** | **21,491** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of non-financial |  |  |  |  |  |
| assets | - | 1,000 | - | - | - |
| ***Total cash received*** | **-** | **1,000** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and |  |  |  |  |  |
| equipment, and intangibles | 12,430 | 20,579 | 14,007 | 14,059 | 14,167 |
| ***Total cash used*** | **12,430** | **20,579** | **14,007** | **14,059** | **14,167** |
| **Net cash from (used by)** |  |  |  |  |  |
| **investing activities** | **(12,430)** | **(19,579)** | **(14,007)** | **(14,059)** | **(14,167)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 14,424 | 20,579 | 14,007 | 14,059 | 14,167 |
| ***Total cash received*** | **14,424** | **20,579** | **14,007** | **14,059** | **14,167** |
| **Cash used** |  |  |  |  |  |
| Lease Liability - principal payments | 20,456 | 19,592 | 20,262 | 20,868 | 21,320 |
| ***Total cash used*** | **20,456** | **19,592** | **20,262** | **20,868** | **21,320** |
| **Net cash from (used by)** |  |  |  |  |  |
| **financing activities** | **(6,032)** | **987** | **(6,255)** | **(6,809)** | **(7,153)** |
| **Net increase (decrease)** |  |  |  |  |  |
| **in cash held** | **357** | **1,349** | **1,351** | **171** | **171** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 3,142 | 3,499 | 4,848 | 6,199 | 6,370 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | **3,499** | **4,848** | **6,199** | **6,370** | **6,541** |
| Prepared on Australian Accounting Standards basis | | |  |  |  |

**Table 3.2c: Departmental Comprehensive Income Statement (DSHIS) (Showing  
 Net Cost of Services) (for the period ended 30 June)**

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 3,187 | 5,189 | 5,267 | 5,346 | 5,426 |
| Supplier expenses | 4,788 | 4,623 | 4,692 | 4,762 | 4,834 |
| Depreciation and amortisation | 80 | - | - | - | - |
| Insurance claims | 37,191 | 39,839 | 46,070 | 52,087 | 58,584 |
| **Total expenses** | **45,246** | **49,651** | **56,029** | **62,195** | **68,844** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Net premium revenue | 39,115 | 45,576 | 51,601 | 57,379 | 63,601 |
| Resources received free of charge | 65 | 65 | 65 | 65 | 65 |
| Other revenue | 3,890 | 3,890 | 4,243 | 4,631 | 5,058 |
| **Total own-source revenue** | **43,070** | **49,531** | **55,909** | **62,075** | **68,724** |
|  |  |  |  |  |  |
| **Total own-source income** | **43,070** | **49,531** | **55,909** | **62,075** | **68,724** |
|  |  |  |  |  |  |
| **Net contribution by services** | **2,176** | **120** | **120** | **120** | **120** |
|  |  |  |  |  |  |
| Revenue from Government | 120 | 120 | 120 | 120 | 120 |
|  |  |  |  |  |  |
| **Surplus (Deficit) after income tax** | **(2,056)** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **(2,056)** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Note: Impact of net cash appropriation arrangements** | | | |  |  |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive Income/ (loss)** |  |  |  |  |  |
| **- as per the statement of** |  |  |  |  |  |
| **comprehensive income** | **(2,056)** | **-** | **-** | **-** | **-** |
| Plus non-appropriated expenses: |  |  |  |  |  |
| Depreciation and amortisation expenses | 80 | - | - | - | - |
| **Total comprehensive Income/ (loss)** |  |  |  |  |  |
| **excluding depreciation and** |  |  |  |  |  |
| **amortisation expenses** | **(1,976)** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |

Table 3.3c: Budgeted Departmental Balance Sheet (DSHIS) (as at 30 June)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 6,451 | 6,709 | 6,843 | 6,980 | 7,085 |
| Trade and other receivables | 40,155 | 41,761 | 43,431 | 45,168 | 45,846 |
| Investments | 52,001 | 50,150 | 51,718 | 56,303 | 57,148 |
| ***Total financial assets*** | **98,607** | **98,620** | **101,992** | **108,451** | **110,079** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Other non-financial assets | 40 | 100 | 100 | 100 | 101 |
| ***Total non-financial assets*** | **40** | **100** | **100** | **100** | **101** |
| **Total assets** | **98,647** | **98,720** | **102,092** | **108,551** | **110,180** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers and accruals | 7,932 | 8,091 | 8,252 | 8,417 | 8,544 |
| Other payables | 29,857 | 34,374 | 35,323 | 36,323 | 38,139 |
| ***Total payables*** | **37,789** | **42,465** | **43,575** | **44,740** | **46,683** |
|  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |
| Provision for claims | 37,472 | 32,869 | 35,131 | 40,425 | 40,111 |
| ***Total provisions*** | **37,472** | **32,869** | **35,131** | **40,425** | **40,111** |
|  |  |  |  |  |  |
| **Total liabilities** | **75,261** | **75,334** | **78,706** | **85,165** | **86,794** |
| **Net assets** | **23,386** | **23,386** | **23,386** | **23,386** | **23,386** |
|  |  |  |  |  |  |
| **Equity\*** |  |  |  |  |  |
| Contributed equity | - | - | - | - | - |
| Asset revaluation reserve | - | - | - | - | - |
| Retained surplus | 23,386 | 23,386 | 23,386 | 23,386 | 23,386 |
| **Total equity** | **23,386** | **23,386** | **23,386** | **23,386** | **23,386** |
| Prepared on Australian Accounting Standards basis | | |  |  |  |
|  |  |  |  |  |  |
| \* Equity is the residual interest in assets after the deduction of liabilities | | | |  |  |

**Table 3.4c: Budgeted Departmental Statement of Cash Flows (DSHIS) (for the period ended 30 June)**

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 120 | 120 | 120 | 120 | 120 |
| Sales of goods and services | 54,538 | 56,969 | 50,861 | 56,623 | 64,691 |
| Net GST received | 25 | - | - | - | - |
| Other | 11,532 | 4,430 | 4,243 | 4,631 | 5,058 |
| ***Total cash received*** | **66,215** | **61,519** | **55,224** | **61,374** | **69,869** |
| **Cash used** |  |  |  |  |  |
| Employees | 3,187 | 5,729 | 5,267 | 5,346 | 5,426 |
| Suppliers | 17,382 | 4,399 | 4,466 | 4,532 | 4,642 |
| Other | 47,619 | 52,984 | 43,789 | 46,774 | 58,851 |
| ***Total cash used*** | **68,188** | **63,112** | **53,522** | **56,652** | **68,919** |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **(1,973)** | **(1,593)** | **1,702** | **4,722** | **950** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments realised | 34,506 | - | - | - | - |
| ***Total cash received*** | **34,506** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of investments | 29,507 | (1,851) | 1,568 | 4,585 | 845 |
| ***Total cash used*** | **29,507** | **(1,851)** | **1,568** | **4,585** | **845** |
| **Net cash from (used by)** |  |  |  |  |  |
| **investing activities** | **4,999** | **1,851** | **(1,568)** | **(4,585)** | **(845)** |
| **Net increase (decrease)** |  |  |  |  |  |
| **in cash held** | **3,026** | **258** | **134** | **137** | **105** |
| Cash and cash equivalents at the |  |  |  |  |  |
| beginning of the reporting period | 3,425 | 6,451 | 6,709 | 6,843 | 6,980 |
| **Cash and cash equivalents at the** |  |  |  |  |  |
| **end of the reporting period** | **6,451** | **6,709** | **6,843** | **6,980** | **7,085** |
| Prepared on Australian Accounting Standards basis | |  |  |  |  |

Table 3.5: Departmental Statement of Changes in Equity – Summary of Movement (Budget Year 2021-22)

|  |  |  | Retained | Asset | Contributed | Total |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  | earnings | revaluation | equity/ | equity |
|  |  |  |  | reserve | capital |  |
|  |  |  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2021** | | |  |  |  |  |
|  | Balance carried forward from previous period | | **(289,705)** | **17,409** | **342,258** | **69,962** |
| ***Adjusted Opening balance*** | | | **(289,708)** | **17,409** | **342,258** | **69,959** |
| **Comprehensive income** | | |  |  |  |  |
|  | Comprehensive income surplus/(deficit) for the period | | (22,294) | - | - | (22,294) |
| ***Total comprehensive income attributable to the Australian Government*** | | | **(22,294)** | **-** | **-** | **(22,294)** |
|  |  |  |  |  |  |  |
| **Transactions with owners** | | |  |  |  |  |
| **Distribution to owners:** | | |  |  |  |  |
| **Contribution by owners:** | | |  |  |  |  |
|  | Equity Injection | | - | - | 6,872 | 6,872 |
|  | Departmental Capital Budget (DCBs) | | - | - | 13,707 | 13,707 |
|  | Other | | (1,000) | - | - | (1,000) |
| ***Sub-total transactions with owners*** | | | **(1,000)** | **-** | **20,579** | **19,579** |
| **Estimated closing balance** | | |  |  |  |  |
|  | **as at 30 June 2022** | | **(313,002)** | **17,409** | **362,837** | **67,244** |
| Prepared on Australian Accounting Standards | | | | |  |  |

Table 3.6: Departmental Capital Budget Statement (for the period ended 30 June)

|  | Actual | Revised | Forward | Forward | Forward |
| --- | --- | --- | --- | --- | --- |
|  |  | budget | estimate | estimate | estimate |
|  |  |  |  |  |  |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1 and Bill 3 (Departmental Capital Budget) | 13,694 | 13,707 | 13,784 | 13,866 | 13,974 |
| Equity injections - Bill 2 and Bill 4 | 6,596 | 5,252 | 223 | 193 | 193 |
| **Total capital appropriations** | **20,290** | **18,959** | **14,007** | **14,059** | **14,167** |
| **Total new capital appropriations** |  |  |  |  |  |
| **Represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 20,290 | 18,959 | 14,007 | 14,059 | 14,167 |
| **Total items** | **20,290** | **18,959** | **14,007** | **14,059** | **14,167** |
|  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriationsa | 2,198 | 7,451 | 223 | 193 | 193 |
| Funded by capital appropriations - Departmental Capital Budgetb | 13,694 | 13,707 | 13,784 | 13,866 | 13,974 |
| Funded internally from Departmental resources | 253 | - | - | - | - |
| **TOTAL** | **16,145** | **21,158** | **14,007** | **14,059** | **14,167** |
|  |  |  |  |  |  |
| **RECONCILIATION OF CASH** |  |  |  |  |  |
| **USED TO ACQUIRE ASSETS** |  |  |  |  |  |
| **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
|  | 12,468 | 20,579 | 14,007 | 14,059 | 14,167 |
| less additions by finance lease | - | - | - | - | - |
| less additions by creditors / borrowings | - | - | - | - | - |
| plus borrowing / finance costs | - | - | - | - | - |
| less s32 / restructuring | - | - | - | - | - |
| **Total cash used to** |  |  |  |  |  |
| **acquire assets** | **12,468** | **20,579** | **14,007** | **14,059** | **14,167** |

1. Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
2. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations; and

- internally developed assets.

Table 3.7: Statement of Asset Movements (2021-22 Budget year)

|  | Buildings | Other | Intangibles | L&B IP&E | Total |
| --- | --- | --- | --- | --- | --- |
|  |  | infrastructure, |  | held for |  |
|  |  | plant and |  | sale |  |
|  |  | equipment |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2021** |  |  |  |  |  |
| Gross book value | 32,952 | 777 | 195,028 | 1,350 | 230,107 |
| Gross book value - ROU | 137,471 | 174 | - | - | 137,645 |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment | (1,130) | (496) | (133,591) | - | (135,217) |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment - ROU | (41,149) | (156) | - | - | (41,305) |
| **Opening net book balance** | **128,144** | **299** | **61,437** | **1,350** | **191,230** |
|  |  |  |  |  |  |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |  |
| **new or replacement assets** |  |  |  |  |  |
| By purchase or internally developed: |  |  |  |  |  |
| Appropriation equitya | - | - | 9,575 | - | 9,575 |
| Appropriation ordinary annual servicesb | 4,765 | 100 | 6,139 | - | 11,004 |
| By purchase - ROU | 4,759 | 119 | - | - | 4,878 |
| **Total additions** | **9,524** | **219** | **15,714** | **-** | **25,457** |
|  |  |  |  |  |  |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | (6,701) | (136) | (15,377) | - | (22,214) |
| Depreciation/amortisation on ROU | (19,592) | (80) | - | - | (19,672) |
| Disposalsc | - | - | - | (1,350) | (1,350) |
| **Total other movements** | **(26,293)** | **(216)** | **(15,377)** | **(1,350)** | **(43,236)** |
|  |  |  |  |  |  |
| **As at 30 June 2022** |  |  |  |  |  |
| Gross book value | 37,717 | 877 | 210,739 | - | 249,333 |
| Gross book value - ROU | 142,230 | 293 | - | - | 142,523 |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment | (7,831) | (632) | (148,968) | - | (157,431) |
| Accumulated depreciation/ |  |  |  |  |  |
| amortisation and impairment - ROU | (60,741) | (236) | - | - | (60,977) |
| **Closing net book balance** | **111,375** | **302** | **61,771** | **-** | **173,448** |
| Prepared on Australian Accounting Standards basis | | | | | |

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

Table 3.8: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | Budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Employee Benefits | 11,031 | 11,290 | 10,790 | 10,939 | 11,083 |
| Grants | 21,593 | 33,531 | 43,217 | 20,756 | 13,592 |
| Personal benefits | 11,938,157 | 7,451,507 | 7,679,846 | 6,562,575 | 6,493,511 |
| Health Care Payments | 10,517,573 | 5,454,956 | 5,218,865 | 5,150,032 | 5,265,252 |
| Payments to corporate entities | 44,241 | 46,093 | 42,748 | 41,253 | 41,319 |
| Other Expenses | 28,945 | 50,035 | 51,115 | 45,761 | 44,327 |
| Depreciation and amortisation(a) | 3,760 | - | - | - | - |
| **Total expenses administered** |  |  |  |  |  |
| **on behalf of government** | **22,565,300** | **13,047,412** | **13,046,581** | **11,831,316** | **11,869,084** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Other revenue | 18,444 | 21,094 | 21,118 | 20,728 | 11,436 |
| ***Total non-taxation revenue*** | **18,444** | **21,094** | **21,118** | **20,728** | **11,436** |
| **Total own-source revenue administered** |  |  |  |  |  |
| **on behalf of government** | **18,444** | **21,094** | **21,118** | **20,728** | **11,436** |
|  |  |  |  |  |  |
| **Net Cost of (contribution by)** |  |  |  |  |  |
| **services** | **22,546,856** | **13,026,318** | **13,025,463** | **11,810,588** | **11,857,648** |
| **Surplus (Deficit)** | **(22,546,856)** | **(13,026,318)** | **(13,025,463)** | **(11,810,588)** | **(11,857,648)** |
|  |  |  |  |  |  |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Changes in asset revaluation surplus** |  |  |  |  |  |
| Revaluation transferred to reserves | **10,000** | - | - | - | - |
| **Total other comprehensive income** | **10,000** | - | - | - | - |
| **Total comprehensive income (loss)** |  |  |  |  |  |
| **attributable to the Australian** |  |  |  |  |  |
| **Government** | **(22,536,856)** | **(13,026,318)** | **(13,025,463)** | **(11,810,588)** | **(11,857,648)** |
|  |  |  |  |  |  |
| Prepared on Australian Accounting Standards basis | | |  |  |  |
| (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act  (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. | | | | | |

Table 3.9: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

|  | Actual | Revised | Forward | Forward | Forward |
| --- | --- | --- | --- | --- | --- |
|  |  | Budget | estimate | estimate | estimate |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
|  |  |  |  |  |  |
| Cash and cash equivalents | 33,422 | 33,422 | 33,422 | 33,422 | 33,422 |
| Other receivables | 78,864 | 82,421 | 82,461 | 82,536 | 82,536 |
| Other investments | 1,542,454 | 1,685,863 | 1,851,410 | 1,903,963 | 1,913,939 |
| ***Total financial assets*** | **1,654,740** | **1,801,706** | **1,967,293** | **2,019,921** | **2,029,897** |
| **Non-financial assets** |  |  |  |  |  |
| Other | 71,315 | 71,315 | 71,315 | 71,315 | 71,315 |
| ***Total non-financial assets*** | **71,315** | **71,315** | **71,315** | **71,315** | **71,315** |
| **Total assets administered** |  |  |  |  |  |
| **on behalf of government** | **1,726,055** | **1,873,021** | **2,038,608** | **2,091,236** | **2,101,212** |
|  |  |  |  |  |  |
| **LIABILITIES ADMINISTERED** |  |  |  |  |  |
| **ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Personal benefits payables | 26,455 | 62,995 | 71,830 | 81,865 | 94,381 |
| Grants payables | 5,169 | 5,035 | 5,045 | 5,045 | 5,045 |
| Health and other payables | 58,982 | 59,005 | 59,020 | 59,039 | 59,039 |
| ***Total payables*** | **90,606** | **127,035** | **135,895** | **145,949** | **158,465** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 3,377 | 3,377 | 3,242 | 3,085 | 3,085 |
| Personal benefits provisions | 25,129,516 | 25,633,318 | 26,234,216 | 27,049,716 | 27,877,416 |
| Health and other provisions | 21,157,197 | 22,524,085 | 23,622,247 | 24,735,112 | 25,862,218 |
| ***Total provisions*** | **46,290,090** | **48,160,780** | **49,859,705** | **51,787,913** | **53,742,719** |
|  |  |  |  |  |  |
| **Total liabilities administered on** |  |  |  |  |  |
| **behalf of the government** | **46,380,696** | **48,287,815** | **49,995,600** | **51,933,862** | **53,901,184** |
| Prepared on Australian Accounting Standards basis | | | | | |

**Table 3.10: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

|  | Actual | Revised | Forward | Forward | Forward |
| --- | --- | --- | --- | --- | --- |
|  |  | budget | estimate | estimate | estimate |
|  | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Net GST received | 51,178 | 48,000 | 48,000 | 48,000 | 48,000 |
| Other | 8,611 | 20,981 | 21,078 | 20,653 | 11,436 |
| ***Total cash received*** | **59,789** | **68,981** | **69,078** | **68,653** | **59,436** |
|  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Personal benefits | 6,753,918 | 6,911,552 | 7,070,113 | 5,737,040 | 5,653,295 |
| Health Payments | 4,046,208 | 4,185,840 | 4,219,803 | 4,130,909 | 4,230,473 |
| Grant payments | 19,171 | 36,962 | 43,207 | 20,756 | 13,592 |
| Employees | 10,968 | 11,290 | 10,925 | 11,096 | 11,083 |
| Payments to Australian War Memorial | 44,241 | 46,093 | 42,748 | 41,253 | 41,319 |
| ***Total cash used*** | **10,874,506** | **11,191,737** | **11,386,796** | **9,941,054** | **9,949,762** |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **(10,814,717)** | **(11,122,756)** | **(11,317,718)** | **(9,872,401)** | **(9,890,326)** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Payments to Australian War Memorial | 55,306 | 143,409 | 165,547 | 52,553 | 9,976 |
| ***Total cash used*** | **55,306** | **143,409** | **165,547** | **52,553** | **9,976** |
| **Net cash from (used) by** |  |  |  |  |  |
| **investing activities** | **(55,306)** | **(143,409)** | **(165,547)** | **(52,553)** | **(9,976)** |
|  |  |  |  |  |  |
| **Net decrease in cash held** | **(10,870,023)** | **(11,266,165)** | **(11,483,265)** | **(9,924,954)** | **(9,900,302)** |
| Cash and cash equivalents at beginning of reporting period | 50,614 | 33,422 | 33,422 | 33,422 | 33,422 |
| Cash from Official Public Account | 10,912,582 | 11,280,072 | 11,497,583 | 9,939,147 | 9,914,495 |
| Cash to Official Public  Account | (59,751) | (13,907) | (14,318) | (14,193) | (14,193) |
| **Cash and cash equivalents** |  |  |  |  |  |
| **at end of reporting period** | **33,422** | **33,422** | **33,422** | **33,422** | **33,422** |
| Prepared on Australian Accounting Standards basis | | | | | |

Table 3.11: Statement of Administered Asset Movements (2021-22 Budget year)

|  |  | Land | Buildings | Other | Computer | Total |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | infrastructure, | software |  |
|  |  |  |  | plant and | and |  |
|  |  |  |  | equipment | intangibles |  |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2021** | |  |  |  |  |  |
| Gross book value | | - | 56,702 | 5,494 | 13,333 | 75,529 |
|  | amortisation and impairment | - | - | - | (4,214) | (4,214) |
| **Opening net book balance** | | **-** | **56,702** | **5,494** | **9,119** | **71,315** |
|  |  |  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** | |  |  |  |  |  |
| **Estimated expenditure on** | |  |  |  |  |  |
|  | **new or replacement assets** |  |  |  |  |  |
| By purchase or internally developed: | |  |  |  |  |  |
|  | Appropriation equitya | - | - | - | - | - |
|  | Appropriation ordinary annual servicesb | - | - | - | - | - |
| **Total additions** | | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |  |
| **As at 30 June 2022** | |  |  |  |  |  |
| Gross book value | | - | 56,702 | 5,494 | 13,333 | 75,529 |
| Accumulated depreciation/ | |  |  |  |  |  |
|  | amortisation and impairment | - | - | - | (4,214) | (4,214) |
| **Closing net book balance** | | **-** | **56,702** | **5,494** | **9,119** | **71,315** |

Prepared on Australian Accounting Standards basis

1. Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
2. Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 (including ACBs);

- donations/gifts of non-financial assets;

- internally developed assets; and

- proceeds from the sale of assets.

Portfolio Glossary

|  |  |
| --- | --- |
| Accrual accounting | System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid. |
| Accumulated depreciation | The aggregate depreciation recorded for a particular depreciating asset. |
| Additional estimates | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts. |
| Administered items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| AEIFRS | Australian Equivalents to International Financial Reporting Standards, which were issued by the Australian Accounting Standards Board in July 2004. |
| Appropriation | An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose. |
| Annual Appropriation | Acts of Parliament, which provide appropriation for the government’s activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary departments have their own appropriation Bills. |
| Capital expenditure | Expenditure by an agency on capital projects, for example purchasing a building. |
| Consolidated Revenue Fund | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF. |

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| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services, and most employee expenses, supplier costs and other administrative expenses incurred. |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Effectiveness indicators | Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter term impacts) below the planned outcomes specified. |
| Efficiency indicators | Measures the adequacy of an agency’s management of its outputs and, where applicable, administered items. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expense | Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future. |
| Fair value | Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm’s length transaction. Australian Government entities will move to this method incrementally by 30 June 2006 for valuing most infrastructure, plant and equipment. |
| Intermediate outcomes | More specific medium-term impacts (eg trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. *See* Outcomes. |

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| Operating result | Equals revenue less expenses. |
| Outcomes | The government’s objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved. |
| Output groups | A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test. |
| Outputs | The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency. |
| Price | One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs. |
| Quality | One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users’ expectations and experiences. |
| Quantity | One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |

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| 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 *Public Governance, Performance and Accountability (PGPA) Act 2013*) or through an Act of Parliament (section 80 of the *PGPA Act 2013*). |
| Special Appropriations (including Standing Appropriations) | 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.  Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation. |