

Portfolio Additional Estimates  
Statements 2021–22

Defence Portfolio  
(Department of Veterans' Affairs)

Explanations of Additional Estimates 2021-22

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**The Hon Andrew Gee MP**  
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President of the Senate  
Australian Senate  
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Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2021-22 Additional Estimates for the Veterans' Affairs Portfolio.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Andrew Gee'.

**ANDREW GEE MP**

# Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

## ENQUIRIES

Should you have any enquiries regarding this publication please contact the Chief Financial Officer, Department of Veterans' Affairs on (02) 6276 4845.

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



**USER GUIDE  
TO THE  
PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS**



# 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.

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

## Portfolio glossary

Explains key terms relevant to the Portfolio.

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# PORTFOLIO OVERVIEW





# Portfolio overview

There has been no change in the Department's role, planned outcomes or programs structure since the 2021-22 Portfolio Budget Statements. The Hon Andrew Gee MP was sworn in as Minister for Veterans' Affairs and Minister for Defence Personnel on 2 July 2021. A full outline of the Veterans' Affairs Portfolio Overview can be found in the 2021-22 Portfolio Budget Statements.

There is no funding change for Australian War Memorial.

**Figure 1: Veterans' Affairs Portfolio Structure and Outcomes**



**ENTITY ADDITIONAL ESTIMATES  
STATEMENTS**



# DEPARTMENT OF VETERANS' AFFAIRS

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# DEPARTMENT OF VETERANS' AFFAIRS

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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**

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

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)**

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

- (a) *Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.*
- (b) 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).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2021-22 and Appropriation Bill (No. 4) 2021-22.*
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see table 3.1.
- (g) Amounts credited to the special account(s) from DVA's annual appropriations.
- (h) 'Corporate Entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the PGPA Act.
- (i) 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**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2020-21</i>	<i>2021-22</i>	<i>2021-22</i>	<i>2021-22</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Payments made on behalf of Department of Social Services				
<i>Social Security (Administration) Act 1999</i>	44,154	45,347	3,332	48,679
Payments made by Services Australia on behalf of DVA				
<i>Veterans' Entitlements Act 1986</i>	2,997,183	2,768,332	51,374	2,819,706
<i>Military Rehabilitation and Compensation Act 2004</i>	147,490	164,212	12,738	176,950
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	7,561	7,196	(482)	6,714
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	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 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Payment measures</b>					
50th Anniversary of the end of Australian involvement in the Vietnam War	3.2				
Administered expenses		–	2,943	2,129	–
Departmental expenses		–	671	255	–
<b>Total</b>		<b>–</b>	<b>3,614</b>	<b>2,384</b>	<b>–</b>
Ageing and Aged Care <sup>(a)</sup>	2.1-2.6				
Administered expenses		–	–	–	–
Departmental expenses		–	258	–	–
<b>Total</b>		<b>–</b>	<b>258</b>	<b>–</b>	<b>–</b>
COVID-19 Response Package - ageing and aged care <sup>(a)</sup>	2.1				
Administered expenses		66	–	–	–
Departmental expenses		–	–	–	–
<b>Total</b>		<b>66</b>	<b>–</b>	<b>–</b>	<b>–</b>
COVID-19 Response Package - COVID-19 Vaccine Program <sup>(b)</sup>	2.1				
Administered expenses		3,188	199	–	–
Departmental expenses		–	–	–	–
<b>Total</b>		<b>3,188</b>	<b>199</b>	<b>–</b>	<b>–</b>
COVID-19 Response Package - guaranteeing Medicare and access to medicines <sup>(a)</sup>	2.1				
Administered expenses		3,368	219	–	–
Departmental expenses		–	–	–	–
<b>Total</b>		<b>3,368</b>	<b>219</b>	<b>–</b>	<b>–</b>
COVID-19 Response Package - strengthening primary care <sup>(b)</sup>	2.1				
Administered expenses		780	36	–	–
Departmental expenses		–	–	–	–
<b>Total</b>		<b>780</b>	<b>36</b>	<b>–</b>	<b>–</b>

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

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

Continued on next page

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

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

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

- (a) The lead agency for this measure is the Department of Health. The full measure description and package details appear in MYEFO.
- (b) 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.
- (c) 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.
- (d) The lead agency for this measure is the Department of Social Services. The full measure description and package details appear in MYEFO.
- (e) The lead agency for this measure is the Department of Treasury. The full measure description and package details appear in MYEFO.
- (f) 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 impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Changes in Parameters	1.1-1.6	–	347	677	942
Other Variations		4,343	5,999	7,953	10,393
<b>Special appropriations</b>					
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)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>29,205</b>	<b>78,523</b>	<b>112,021</b>	<b>144,135</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Changes in Parameters	1.1-1.6	–	397	866	2,025
Other Variations	1.1-1.6	–	–	–	–
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>–</b>	<b>397</b>	<b>866</b>	<b>2,025</b>

Continued on next page

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

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriation</b>					
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)
<b>Special appropriations</b>					
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)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>(165,798)</b>	<b>(27,378)</b>	<b>(29,045)</b>	<b>(5,947)</b>

Continued on next page



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

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Ageing and Aged Care	2.1	–	258	–	–
Other Variations	2.1-2.6	1,440	(1,440)	–	–
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>1,440</b>	<b>(1,182)</b>	<b>–</b>	<b>–</b>
<b>Outcome 3</b>					
<b>Administered</b>					
<b>Annual appropriation</b>					
50th Anniversary of the end of 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
<b>Net impact on appropriations for Outcome 3 (administered)</b>		<b>586</b>	<b>9,134</b>	<b>5,355</b>	<b>642</b>
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
50th Anniversary of the end of Australian involvement in the Vietnam War	3.2	–	671	255	–
<b>Net impact on appropriations for Outcome 3 (departmental)</b>		<b>–</b>	<b>671</b>	<b>255</b>	<b>–</b>

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

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

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>DEPARTMENTAL PROGRAMS</b>					
Equity Injections	16,080	6,872	6,872	–	–
<b>Total Departmental</b>	<b>16,080</b>	<b>6,872</b>	<b>6,872</b>	<b>–</b>	<b>–</b>

## 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 by Administered and Departmental funding sources.

**Table 2.1.1: Budgeted Expenses for Outcome 1**

Outcome 1:	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Program 1.1: Veterans' Income Support and Allowances</b>					
Administered Expenses					
Special Appropriations	2,195,525	1,822,193	1,722,325	1,669,035	1,624,361
<b>Total expenses for program 1.1</b>	<b>2,195,525</b>	<b>1,822,193</b>	<b>1,722,325</b>	<b>1,669,035</b>	<b>1,624,361</b>
<b>Program 1.2: Veterans' Disability Support</b>					
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
<b>Total expenses for program 1.2</b>	<b>1,534,637</b>	<b>1,569,909</b>	<b>1,559,465</b>	<b>1,535,545</b>	<b>1,534,154</b>

Continued on next page

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

<b>Outcome 1:</b>	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.3: Assistance to Defence Widow/ers and Dependants</b>					
Administered Expenses					
Special Appropriations	1,171,889	1,130,886	1,000,323	924,929	848,210
<b>Total expenses for program 1.3</b>	<b>1,171,889</b>	<b>1,130,886</b>	<b>1,000,323</b>	<b>924,929</b>	<b>848,210</b>
<b>Program 1.4: Assistance and Other Compensation for Veterans and Dependants</b>					
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
<b>Total expenses for program 1.4</b>	<b>15,778</b>	<b>19,983</b>	<b>18,393</b>	<b>14,076</b>	<b>13,589</b>
<b>Program 1.5: Veterans' Children Education Scheme</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,895	17,224	17,546	18,514	18,892
<b>Total expenses for program 1.5</b>	<b>13,895</b>	<b>17,224</b>	<b>17,546</b>	<b>18,514</b>	<b>18,892</b>
<b>Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation</b>					
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
<b>Total expenses for program 1.6</b>	<b>1,669,289</b>	<b>2,435,642</b>	<b>2,822,724</b>	<b>1,637,920</b>	<b>1,677,995</b>

Continued on next page

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

<b>Outcome 1:</b>	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation</b>					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	5,348,200	503,800	600,900	815,500	827,700
<b>Administered total</b>	<b>5,348,200</b>	<b>503,800</b>	<b>600,900</b>	<b>815,500</b>	<b>827,700</b>
<b>Total expenses for program 1.7</b>	<b>5,348,200</b>	<b>503,800</b>	<b>600,900</b>	<b>815,500</b>	<b>827,700</b>
<b>Outcome 1 Totals by appropriation type</b>					
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 <sup>(a)</sup>	5,348,200	503,800	600,900	815,500	827,700
<b>Administered total</b>	<b>11,949,213</b>	<b>7,499,637</b>	<b>7,741,676</b>	<b>6,615,519</b>	<b>6,544,901</b>
Departmental Expenses					
Departmental appropriation <sup>(b)</sup>	213,321	243,679	234,236	169,464	169,973
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	30,238	13,537	14,229	13,785	14,000
<b>Departmental total</b>	<b>243,559</b>	<b>257,216</b>	<b>248,465</b>	<b>183,249</b>	<b>183,973</b>
<b>Total Expenses for Outcome 1</b>	<b>12,192,772</b>	<b>7,756,853</b>	<b>7,990,141</b>	<b>6,798,768</b>	<b>6,728,874</b>

	2020-21	2021-22
<b>Average Staffing Level (number)</b>	926	1,356

- (a) 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.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses and audit Fees.

**Table 2.1.2: Program Components of Outcome 1**

**Program 1.1: Veterans' Income Support and Allowances**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<b>Total program expenses</b>	<b>2,195,525</b>	<b>1,822,193</b>	<b>1,722,325</b>	<b>1,669,035</b>	<b>1,624,361</b>

**Program 1.2: Veterans' Disability Support**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'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:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<i>Treatment Benefits (Special Access) Act 2019</i>					
Southeast Asia Treaty Organisation pharmacy supplement	4	12	12	12	12
<b>Total program expenses</b>	<b>1,534,637</b>	<b>1,569,909</b>	<b>1,559,465</b>	<b>1,535,545</b>	<b>1,534,154</b>

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

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

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'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:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<i>Compensation (Japanese Interment) Act 2001</i>					
Prisoners of War in Japan	-	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	21	28	28	28	28
<i>Defence Service Homes Act 1918</i>					
Interest subsidy	302	313	274	244	222
<b>Total program expenses</b>	<b>15,778</b>	<b>19,983</b>	<b>18,393</b>	<b>14,076</b>	<b>13,589</b>

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'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
<b>Total program expenses</b>	<b>13,895</b>	<b>17,224</b>	<b>17,546</b>	<b>18,514</b>	<b>18,892</b>

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'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:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
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
<i>Military Rehabilitation and Compensation Act 2004</i>					
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
<b>Total program expenses</b>	<b>1,669,289</b>	<b>2,435,642</b>	<b>2,822,724</b>	<b>1,637,920</b>	<b>1,677,995</b>



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

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

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

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

<b>Outcome 2:</b>	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Program 2.4: Veterans' Community Care and Support</b>					
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
<b>Total expenses for program 2.4</b>	<b>926,633</b>	<b>937,009</b>	<b>866,471</b>	<b>767,111</b>	<b>796,065</b>
<b>Program 2.5: Veterans' Counselling and Other Health Services</b>					
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
<b>Total expenses for program 2.5</b>	<b>662,100</b>	<b>742,499</b>	<b>789,902</b>	<b>816,016</b>	<b>844,622</b>
<b>Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	-	2,785	2,810	2,844	2,898
Special Appropriations	268,011	306,377	399,254	405,101	437,590
<b>Total expenses for program 2.6</b>	<b>268,011</b>	<b>309,162</b>	<b>402,064</b>	<b>407,945</b>	<b>440,488</b>

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

<b>Outcome 2:</b>	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services</b>					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	6,658,600	1,363,900	1,095,100	1,109,300	1,126,000
<b>Administered total</b>	<b>6,658,600</b>	<b>1,363,900</b>	<b>1,095,100</b>	<b>1,109,300</b>	<b>1,126,000</b>
<b>Total expenses for program 2.7</b>	<b>6,658,600</b>	<b>1,363,900</b>	<b>1,095,100</b>	<b>1,109,300</b>	<b>1,126,000</b>
<b>Outcome 2 Totals by appropriation type</b>					
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 <sup>(a)</sup>	6,658,600	1,363,900	1,095,100	1,109,300	1,126,000
<b>Administered total</b>	<b>10,545,947</b>	<b>5,452,349</b>	<b>5,211,588</b>	<b>5,129,563</b>	<b>5,241,865</b>
Departmental Expenses					
Departmental appropriation <sup>(b)</sup>	119,495	140,425	135,241	97,657	97,951
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	16,940	7,801	8,200	7,944	8,068
<b>Departmental total</b>	<b>136,435</b>	<b>148,226</b>	<b>143,441</b>	<b>105,601</b>	<b>106,019</b>
<b>Total expenses for Outcome 2</b>	<b>10,682,382</b>	<b>5,600,575</b>	<b>5,355,029</b>	<b>5,235,164</b>	<b>5,347,884</b>
<hr/>					
	2020-21	2021-22			
<b>Average Staffing Level (number)</b>	602	590			

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

**Table 2.2.2: Program Components of Outcome 2****Program 2.1: General Medical Consultations and Services**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<b>Total program expenses</b>	<b>701,774</b>	<b>687,471</b>	<b>684,762</b>	<b>662,519</b>	<b>662,963</b>

**Program 2.2: Veterans' Hospital Services**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<b>Total program expenses</b>	<b>1,015,307</b>	<b>1,084,061</b>	<b>1,043,787</b>	<b>1,042,437</b>	<b>1,045,299</b>

**Program 2.3: Veterans' Pharmaceuticals Benefits**

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

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'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:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<i>Public Governance, Performance and Accountability Act 2013 (PGPA)</i>					
Section 77 Repayments	-	5	5	5	5
<b>Total program expenses</b>	<b>926,633</b>	<b>937,009</b>	<b>866,471</b>	<b>767,111</b>	<b>796,065</b>

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

	2020-21 Actual expenses	2021-22 Revised estimated expenses	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'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:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
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
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>					
Nuclear test health care payments	7,632	11,439	11,698	11,968	12,159
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for Southeast Asia Treaty Organisation personnel	1,467	4,508	4,421	4,421	4,421
<b>Total program expenses</b>	<b>662,100</b>	<b>742,499</b>	<b>789,902</b>	<b>816,016</b>	<b>844,622</b>

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual Administered Expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 &amp; 3)</i>					
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:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
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
<i>Military Rehabilitation and Compensation Act 2004</i>					
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
<b>Total program expenses</b>	<b>268,011</b>	<b>309,162</b>	<b>402,064</b>	<b>407,945</b>	<b>440,488</b>

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'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
<b>Total program expenses</b>	<b>6,658,600</b>	<b>1,363,900</b>	<b>1,095,100</b>	<b>1,109,300</b>	<b>1,126,000</b>



**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 for Outcome 3**

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

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

	2020-21 Actual expense \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Program 3.1: War Graves</b>					
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 <sup>(b)</sup>	3,760	-	-	-	-
<b>Total expenses for program 3.1</b>	<b>23,311</b>	<b>22,983</b>	<b>23,740</b>	<b>24,329</b>	<b>24,852</b>
<b>Program 3.2: Commemorative Activities</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	7,227	26,370	26,849	20,687	16,192
<b>Total expenses for program 3.2</b>	<b>7,227</b>	<b>26,370</b>	<b>26,849</b>	<b>20,687</b>	<b>16,192</b>

Continued on next page

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

	2020-21 Actual expenses \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Outcome 3 Totals by appropriation type</b>					
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 year <sup>b</sup>	3,760	-	-	-	-
<b>Administered total</b>	<b>31,038</b>	<b>49,353</b>	<b>50,589</b>	<b>45,016</b>	<b>41,044</b>
Departmental Expenses					
Departmental appropriation <sup>a</sup>	19,534	28,911	28,462	20,361	20,166
Expenses not requiring appropriation in the Budget year <sup>b</sup>	2,769	1,606	1,688	1,636	1,661
<b>Departmental total</b>	<b>22,303</b>	<b>30,517</b>	<b>30,150</b>	<b>21,997</b>	<b>21,827</b>
<b>Total expenses for Outcome 3</b>	<b>53,341</b>	<b>79,870</b>	<b>80,739</b>	<b>67,013</b>	<b>62,871</b>

	2020-21	2021-22
<b>Average Staffing Level (number)</b>	85	116

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

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

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 &amp; 3)</i>					
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
<b>Total program expenses</b>	<b>19,551</b>	<b>22,983</b>	<b>23,740</b>	<b>24,329</b>	<b>24,852</b>

**Program 3.2: Commemorative Activities**

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 &amp; 3)</i>					
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	-
<b>Total program expenses</b>	<b>7,227</b>	<b>26,370</b>	<b>26,849</b>	<b>20,687</b>	<b>16,192</b>

## 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 balance 2021-22 2020-21	Receipts 2021-22 2020-21	Payments 2021-22 2020-21	Closing balance 2021-22 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 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>EXPENSE</b>					
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
<b>Total expenses</b>	<b>446,039</b>	<b>484,001</b>	<b>476,363</b>	<b>371,200</b>	<b>378,692</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
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
<b>Total revenue</b>	<b>52,377</b>	<b>57,049</b>	<b>63,465</b>	<b>69,665</b>	<b>76,347</b>
<b>Total own-source income</b>	<b>52,377</b>	<b>57,049</b>	<b>63,465</b>	<b>69,665</b>	<b>76,347</b>
<b>Net cost of services</b>	<b>393,662</b>	<b>426,952</b>	<b>412,898</b>	<b>301,535</b>	<b>302,345</b>
Revenue from Government	384,301	404,658	389,943	279,869	280,843
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(9,361)</b>	<b>(22,294)</b>	<b>(22,955)</b>	<b>(21,666)</b>	<b>(21,502)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in assets revaluation reserve	1,148	-	-	-	-
<b>Total other comprehensive income</b>	<b>1,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>(8,213)</b>	<b>(22,294)</b>	<b>(22,955)</b>	<b>(21,666)</b>	<b>(21,502)</b>

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**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 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(8,213)</b>	<b>(22,294)</b>	<b>(22,955)</b>	<b>(21,666)</b>	<b>(21,502)</b>
Depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	24,709	22,214	23,387	22,635	22,999
Depreciation/amortisation expenses for ROU <sup>(b)</sup>	22,703	19,672	19,830	19,899	19,823
Principal repayments on leased assets <sup>(b)</sup>	(20,456)	(19,592)	(20,262)	(20,868)	(21,320)
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>18,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>162,271</b>	<b>163,672</b>	<b>168,435</b>	<b>175,093</b>	<b>176,927</b>
<b>Non-financial assets</b>					
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	-	-	-	-
<b>Total non-financial assets</b>	<b>194,705</b>	<b>176,986</b>	<b>192,363</b>	<b>166,432</b>	<b>143,293</b>
<b>Total assets</b>	<b>356,976</b>	<b>340,658</b>	<b>360,798</b>	<b>341,525</b>	<b>320,220</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	46,636	45,791	44,359	43,355	42,776
Other payables	34,981	38,933	40,505	42,616	44,998
<b>Total payables</b>	<b>81,617</b>	<b>84,724</b>	<b>84,864</b>	<b>85,971</b>	<b>87,774</b>
<b>Interest bearing liabilities</b>					
Leases	98,924	84,210	108,535	90,211	74,406
<b>Total interest bearing liabilities</b>	<b>98,924</b>	<b>84,210</b>	<b>108,535</b>	<b>90,211</b>	<b>74,406</b>
<b>Provisions</b>					
Employee provisions	66,994	69,601	71,962	72,219	72,565
Other provisions	39,482	34,879	37,141	42,435	42,121
<b>Total provisions</b>	<b>106,476</b>	<b>104,480</b>	<b>109,103</b>	<b>114,654</b>	<b>114,686</b>
<b>Total liabilities</b>	<b>287,017</b>	<b>273,414</b>	<b>302,502</b>	<b>290,836</b>	<b>276,866</b>
<b>Net assets</b>	<b>69,959</b>	<b>67,244</b>	<b>58,296</b>	<b>50,689</b>	<b>43,354</b>
<b>Equity*</b>					
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)
<b>Total equity</b>	<b>69,959</b>	<b>67,244</b>	<b>58,296</b>	<b>50,689</b>	<b>43,354</b>

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 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>465,304</b>	<b>488,612</b>	<b>468,892</b>	<b>365,724</b>	<b>357,450</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>448,457</b>	<b>470,264</b>	<b>445,577</b>	<b>339,963</b>	<b>335,009</b>
<b>Net cash from or (used by) operating activities</b>	<b>16,847</b>	<b>18,348</b>	<b>23,315</b>	<b>25,761</b>	<b>22,441</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments realised	34,506	-	-	-	-
Proceeds from sales of non-financial assets	-	1,000	-	-	-
<b>Total cash received</b>	<b>34,506</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>41,938</b>	<b>18,728</b>	<b>15,575</b>	<b>18,644</b>	<b>15,012</b>
<b>Net cash from or (used by) investing activities</b>	<b>(7,432)</b>	<b>(17,728)</b>	<b>(15,575)</b>	<b>(18,644)</b>	<b>(15,012)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Equity Injections	14,424	20,579	14,007	14,059	14,167
<b>Total cash received</b>	<b>14,424</b>	<b>20,579</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>
<b>Cash used</b>					
Lease Liability - principal payments	20,456	19,592	20,262	20,868	21,320
<b>Total cash received</b>	<b>20,456</b>	<b>19,592</b>	<b>20,262</b>	<b>20,868</b>	<b>21,320</b>
<b>Net cash from or (used by) financing activities</b>	<b>(6,032)</b>	<b>987</b>	<b>(6,255)</b>	<b>(6,809)</b>	<b>(7,153)</b>
<b>Net increase or (decrease) in cash held</b>	<b>3,383</b>	<b>1,607</b>	<b>1,485</b>	<b>308</b>	<b>276</b>
Cash and cash equivalents at the beginning of the reporting period	6,567	9,950	11,557	13,042	13,350
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,950</b>	<b>11,557</b>	<b>13,042</b>	<b>13,350</b>	<b>13,626</b>

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 2020-21 \$'000	Revised budget 2021-22 \$'000	Forward estimate 2022-23 \$'000	Forward estimate 2023-24 \$'000	Forward estimate 2024-25 \$'000
<b>EXPENSE</b>					
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
<b>Total expenses</b>	<b>402,297</b>	<b>435,959</b>	<b>422,056</b>	<b>310,847</b>	<b>311,819</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
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
<b>Total own-source revenue</b>	<b>10,811</b>	<b>9,127</b>	<b>9,278</b>	<b>9,432</b>	<b>9,594</b>
<b>Total own-source income</b>	<b>10,811</b>	<b>9,127</b>	<b>9,278</b>	<b>9,432</b>	<b>9,594</b>
<b>Net cost of (contribution by) services</b>	<b>391,486</b>	<b>426,832</b>	<b>412,778</b>	<b>301,415</b>	<b>302,225</b>
Revenue from Government	384,181	404,538	389,823	279,749	280,723
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(7,305)</b>	<b>(22,294)</b>	<b>(22,955)</b>	<b>(21,666)</b>	<b>(21,502)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in assets revaluation reserve	1,148	-	-	-	-
<b>Total other comprehensive income</b>	<b>1,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>(6,157)</b>	<b>(22,294)</b>	<b>(22,955)</b>	<b>(21,666)</b>	<b>(21,502)</b>

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 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>Total comprehensive income/ (loss) - as per the statement of comprehensive income</b>	<b>(6,157)</b>	<b>(22,294)</b>	<b>(22,955)</b>	<b>(21,666)</b>	<b>(21,502)</b>
Depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	24,629	22,214	23,387	22,635	22,999
Depreciation/amortisation expenses for ROU <sup>(b)</sup>	22,703	19,672	19,830	19,899	19,823
Principal repayments on leased assets <sup>(b)</sup>	(20,456)	(19,592)	(20,262)	(20,868)	(21,320)
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>20,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>65,433</b>	<b>66,821</b>	<b>68,212</b>	<b>68,411</b>	<b>68,617</b>
<b>Non-financial assets</b>					
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	-	-	-	-
<b>Total non-financial assets</b>	<b>194,665</b>	<b>176,886</b>	<b>192,263</b>	<b>166,332</b>	<b>143,192</b>
<b>Total assets</b>	<b>260,098</b>	<b>243,707</b>	<b>260,475</b>	<b>234,743</b>	<b>211,809</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	40,473	39,469	37,876	36,707	36,001
Other payables	5,124	4,559	5,182	6,293	6,859
<b>Total payables</b>	<b>45,597</b>	<b>44,028</b>	<b>43,058</b>	<b>43,000</b>	<b>42,860</b>
<b>Interest bearing liabilities</b>					
Leases	98,924	84,210	108,535	90,211	74,406
<b>Total interest bearing liabilities</b>	<b>98,924</b>	<b>84,210</b>	<b>108,535</b>	<b>90,211</b>	<b>74,406</b>
<b>Provisions</b>					
Employees provisions	66,994	69,601	71,962	72,219	72,565
Other provisions	2,010	2,010	2,010	2,010	2,010
<b>Total provisions</b>	<b>69,004</b>	<b>71,611</b>	<b>73,972</b>	<b>74,229</b>	<b>74,575</b>
<b>Total liabilities</b>	<b>213,525</b>	<b>199,849</b>	<b>225,565</b>	<b>207,440</b>	<b>191,841</b>
<b>Net assets</b>	<b>46,573</b>	<b>43,858</b>	<b>34,910</b>	<b>27,303</b>	<b>19,968</b>
<b>Equity*</b>					
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)
<b>Total equity</b>	<b>46,573</b>	<b>43,858</b>	<b>34,910</b>	<b>27,303</b>	<b>19,968</b>

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 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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	-
<b>Total cash received</b>	<b>400,557</b>	<b>428,702</b>	<b>415,390</b>	<b>306,192</b>	<b>289,552</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>381,738</b>	<b>408,761</b>	<b>393,777</b>	<b>285,153</b>	<b>268,061</b>
<b>Net cash from (used by) operating activities</b>	<b>18,819</b>	<b>19,941</b>	<b>21,613</b>	<b>21,039</b>	<b>21,491</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of non-financial assets	-	1,000	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment, and intangibles	12,430	20,579	14,007	14,059	14,167
<b>Total cash used</b>	<b>12,430</b>	<b>20,579</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>
<b>Net cash from (used by) investing activities</b>	<b>(12,430)</b>	<b>(19,579)</b>	<b>(14,007)</b>	<b>(14,059)</b>	<b>(14,167)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	14,424	20,579	14,007	14,059	14,167
<b>Total cash received</b>	<b>14,424</b>	<b>20,579</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>
<b>Cash used</b>					
Lease Liability - principal payments	20,456	19,592	20,262	20,868	21,320
<b>Total cash used</b>	<b>20,456</b>	<b>19,592</b>	<b>20,262</b>	<b>20,868</b>	<b>21,320</b>
<b>Net cash from (used by) financing activities</b>	<b>(6,032)</b>	<b>987</b>	<b>(6,255)</b>	<b>(6,809)</b>	<b>(7,153)</b>
<b>Net increase (decrease) in cash held</b>	<b>357</b>	<b>1,349</b>	<b>1,351</b>	<b>171</b>	<b>171</b>
Cash and cash equivalents at the beginning of the reporting period	3,142	3,499	4,848	6,199	6,370
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>3,499</b>	<b>4,848</b>	<b>6,199</b>	<b>6,370</b>	<b>6,541</b>

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 Actual	2021-22 Revised budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
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
<b>Total expenses</b>	<b>45,246</b>	<b>49,651</b>	<b>56,029</b>	<b>62,195</b>	<b>68,844</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
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
<b>Total own-source revenue</b>	<b>43,070</b>	<b>49,531</b>	<b>55,909</b>	<b>62,075</b>	<b>68,724</b>
<b>Total own-source income</b>	<b>43,070</b>	<b>49,531</b>	<b>55,909</b>	<b>62,075</b>	<b>68,724</b>
<b>Net contribution by services</b>	<b>2,176</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
Revenue from Government	120	120	120	120	120
<b>Surplus (Deficit) after income tax</b>	<b>(2,056)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>(2,056)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
<b>Total comprehensive income/ (loss) - as per the statement of comprehensive income</b>	<b>(2,056)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	80	-	-	-	-
<b>Total comprehensive income/ (loss) excluding depreciation and amortisation expenses</b>	<b>(1,976)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>98,607</b>	<b>98,620</b>	<b>101,992</b>	<b>108,451</b>	<b>110,079</b>
<b>Non-financial assets</b>					
Other non-financial assets	40	100	100	100	101
<b>Total non-financial assets</b>	<b>40</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>101</b>
<b>Total assets</b>	<b>98,647</b>	<b>98,720</b>	<b>102,092</b>	<b>108,551</b>	<b>110,180</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
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
<b>Total payables</b>	<b>37,789</b>	<b>42,465</b>	<b>43,575</b>	<b>44,740</b>	<b>46,683</b>
<b>Provisions</b>					
Provision for claims	37,472	32,869	35,131	40,425	40,111
<b>Total provisions</b>	<b>37,472</b>	<b>32,869</b>	<b>35,131</b>	<b>40,425</b>	<b>40,111</b>
<b>Total liabilities</b>	<b>75,261</b>	<b>75,334</b>	<b>78,706</b>	<b>85,165</b>	<b>86,794</b>
<b>Net assets</b>	<b>23,386</b>	<b>23,386</b>	<b>23,386</b>	<b>23,386</b>	<b>23,386</b>
<b>Equity*</b>					
Contributed equity	-	-	-	-	-
Asset revaluation reserve	-	-	-	-	-
Retained surplus	23,386	23,386	23,386	23,386	23,386
<b>Total equity</b>	<b>23,386</b>	<b>23,386</b>	<b>23,386</b>	<b>23,386</b>	<b>23,386</b>

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 (DSHS) (for the period ended 30 June)**

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
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
<b>Total cash received</b>	<b>66,215</b>	<b>61,519</b>	<b>55,224</b>	<b>61,374</b>	<b>69,869</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>68,188</b>	<b>63,112</b>	<b>53,522</b>	<b>56,652</b>	<b>68,919</b>
<b>Net cash from (used by) operating activities</b>	<b>(1,973)</b>	<b>(1,593)</b>	<b>1,702</b>	<b>4,722</b>	<b>950</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments realised	34,506	-	-	-	-
<b>Total cash received</b>	<b>34,506</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of investments	29,507	(1,851)	1,568	4,585	845
<b>Total cash used</b>	<b>29,507</b>	<b>(1,851)</b>	<b>1,568</b>	<b>4,585</b>	<b>845</b>
<b>Net cash from (used by) investing activities</b>	<b>4,999</b>	<b>1,851</b>	<b>(1,568)</b>	<b>(4,585)</b>	<b>(845)</b>
<b>Net increase (decrease) in cash held</b>	<b>3,026</b>	<b>258</b>	<b>134</b>	<b>137</b>	<b>105</b>
Cash and cash equivalents at the beginning of the reporting period	3,425	6,451	6,709	6,843	6,980
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6,451</b>	<b>6,709</b>	<b>6,843</b>	<b>6,980</b>	<b>7,085</b>

Prepared on Australian Accounting Standards basis



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

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

Prepared on Australian Accounting Standards

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

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2020-21	2021-22	2022-23	2023-24	2024-25
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
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
<b>Total capital appropriations</b>	<b>20,290</b>	<b>18,959</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	20,290	18,959	14,007	14,059	14,167
<b>Total items</b>	<b>20,290</b>	<b>18,959</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>a</sup>	2,198	7,451	223	193	193
Funded by capital appropriations - Departmental Capital Budget <sup>b</sup>	13,694	13,707	13,784	13,866	13,974
Funded internally from Departmental resources	253	-	-	-	-
<b>TOTAL</b>	<b>16,145</b>	<b>21,158</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
	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	-	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>12,468</b>	<b>20,579</b>	<b>14,007</b>	<b>14,059</b>	<b>14,167</b>

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

b) Includes the following sources of funding:

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

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

	Buildings	Other infrastructure, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2021</b>					
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)
<b>Opening net book balance</b>	<b>128,144</b>	<b>299</b>	<b>61,437</b>	<b>1,350</b>	<b>191,230</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase or internally developed:					
Appropriation equity <sup>a</sup>	-	-	9,575	-	9,575
Appropriation ordinary annual services <sup>b</sup>	4,765	100	6,139	-	11,004
By purchase - ROU	4,759	119	-	-	4,878
<b>Total additions</b>	<b>9,524</b>	<b>219</b>	<b>15,714</b>	<b>-</b>	<b>25,457</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(6,701)	(136)	(15,377)	-	(22,214)
Depreciation/amortisation on ROU	(19,592)	(80)	-	-	(19,672)
Disposals <sup>c</sup>	-	-	-	(1,350)	(1,350)
<b>Total other movements</b>	<b>(26,293)</b>	<b>(216)</b>	<b>(15,377)</b>	<b>(1,350)</b>	<b>(43,236)</b>
<b>As at 30 June 2022</b>					
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)
<b>Closing net book balance</b>	<b>111,375</b>	<b>302</b>	<b>61,771</b>	<b>-</b>	<b>173,448</b>

Prepared on Australian Accounting Standards basis

- "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.
- "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.
- 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 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
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 <sup>(a)</sup>	3,760	-	-	-	-
<b>Total expenses administered on behalf of government</b>	<b>22,565,300</b>	<b>13,047,412</b>	<b>13,046,581</b>	<b>11,831,316</b>	<b>11,869,084</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Other revenue	18,444	21,094	21,118	20,728	11,436
<b>Total non-taxation revenue</b>	<b>18,444</b>	<b>21,094</b>	<b>21,118</b>	<b>20,728</b>	<b>11,436</b>
<b>Total own-source revenue administered on behalf of government</b>	<b>18,444</b>	<b>21,094</b>	<b>21,118</b>	<b>20,728</b>	<b>11,436</b>
<b>Net Cost of (contribution by) services</b>	<b>22,546,856</b>	<b>13,026,318</b>	<b>13,025,463</b>	<b>11,810,588</b>	<b>11,857,648</b>
<b>Surplus (Deficit)</b>	<b>(22,546,856)</b>	<b>(13,026,318)</b>	<b>(13,025,463)</b>	<b>(11,810,588)</b>	<b>(11,857,648)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Changes in asset revaluation surplus</b>					
Revaluation transferred to reserves	10,000	-	-	-	-
<b>Total other comprehensive income</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(22,536,856)</b>	<b>(13,026,318)</b>	<b>(13,025,463)</b>	<b>(11,810,588)</b>	<b>(11,857,648)</b>

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 2020-21 \$'000	Revised Budget 2021-22 \$'000	Forward estimate 2022-23 \$'000	Forward estimate 2023-24 \$'000	Forward estimate 2024-25 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
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
<b>Total financial assets</b>	<b>1,654,740</b>	<b>1,801,706</b>	<b>1,967,293</b>	<b>2,019,921</b>	<b>2,029,897</b>
<b>Non-financial assets</b>					
Other	71,315	71,315	71,315	71,315	71,315
<b>Total non-financial assets</b>	<b>71,315</b>	<b>71,315</b>	<b>71,315</b>	<b>71,315</b>	<b>71,315</b>
<b>Total assets administered on behalf of government</b>	<b>1,726,055</b>	<b>1,873,021</b>	<b>2,038,608</b>	<b>2,091,236</b>	<b>2,101,212</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
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
<b>Total payables</b>	<b>90,606</b>	<b>127,035</b>	<b>135,895</b>	<b>145,949</b>	<b>158,465</b>
<b>Provisions</b>					
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
<b>Total provisions</b>	<b>46,290,090</b>	<b>48,160,780</b>	<b>49,859,705</b>	<b>51,787,913</b>	<b>53,742,719</b>
<b>Total liabilities administered on behalf of the government</b>	<b>46,380,696</b>	<b>48,287,815</b>	<b>49,995,600</b>	<b>51,933,862</b>	<b>53,901,184</b>

Prepared on Australian Accounting Standards basis

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

	Actual 2020-21 \$'000	Revised budget 2021-22 \$'000	Forward estimate 2022-23 \$'000	Forward estimate 2023-24 \$'000	Forward estimate 2024-25 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	51,178	48,000	48,000	48,000	48,000
Other	8,611	20,981	21,078	20,653	11,436
<b>Total cash received</b>	<b>59,789</b>	<b>68,981</b>	<b>69,078</b>	<b>68,653</b>	<b>59,436</b>
<b>Cash used</b>					
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
<b>Total cash used</b>	<b>10,874,506</b>	<b>11,191,737</b>	<b>11,386,796</b>	<b>9,941,054</b>	<b>9,949,762</b>
<b>Net cash from (used by) operating activities</b>	<b>(10,814,717)</b>	<b>(11,122,756)</b>	<b>(11,317,718)</b>	<b>(9,872,401)</b>	<b>(9,890,326)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Payments to Australian War Memorial	55,306	143,409	165,547	52,553	9,976
<b>Total cash used</b>	<b>55,306</b>	<b>143,409</b>	<b>165,547</b>	<b>52,553</b>	<b>9,976</b>
<b>Net cash from (used) by investing activities</b>	<b>(55,306)</b>	<b>(143,409)</b>	<b>(165,547)</b>	<b>(52,553)</b>	<b>(9,976)</b>
<b>Net decrease in cash held</b>	<b>(10,870,023)</b>	<b>(11,266,165)</b>	<b>(11,483,265)</b>	<b>(9,924,954)</b>	<b>(9,900,302)</b>
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)
<b>Cash and cash equivalents at end of reporting period</b>	<b>33,422</b>	<b>33,422</b>	<b>33,422</b>	<b>33,422</b>	<b>33,422</b>

Prepared on Australian Accounting Standards basis

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

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

Prepared on Australian Accounting Standards basis

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

b) Includes the following sources of funding:

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



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.

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

Special Account

Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the *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.