

Portfolio Budget Statements 2022-23  
Budget Related Paper No. 1.3B  
**Defence Portfolio**  
**(Department of Veterans' Affairs)**

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

© Commonwealth of Australia 2022

ISSN Print - 2653-0503

ISSN Online - 2653-0511

ISBN - 978-0-6451779-3-0

This publication is available for your use under a Creative Commons BY Attribution 3.0 Australia licence, with the exception of the Commonwealth Coat of Arms, the Department of Veterans' Affairs logo, photographs, images, signatures and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/3.0/au/legalcode>.



Use of the Department of Veterans' Affairs material under a Creative Commons BY Attribution 3.0 Australia licence requires you to attribute the work (but not in any way that suggests that the Department of Veterans' Affairs endorses you or your use of the work).

#### **Department of Veterans' Affairs material used 'as supplied'**

Provided you have not modified or transformed the Department of Veterans' Affairs material in any way including, for example, by changing the Department of Veterans' Affairs text; calculating percentage changes; graphing or charting data; or delivering new statistics from published Department of Veterans' Affairs statistics – then the Department of Veterans' Affairs prefers the following attribution:

*Source: The Australian Government Department of Veterans' Affairs*

#### **Derivative material**

If you have modified or transformed the Department of Veterans' Affairs material, or derived new material from those of the Department of Veterans' Affairs in any way, then the Department of Veterans' Affairs prefers the following attribution:

*Based on The Australian Government Department of Veterans' Affairs data*

#### **Use of the Coat of Arms**

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website (see [www.pmc.gov.au/government/commonwealth-coat-arms](http://www.pmc.gov.au/government/commonwealth-coat-arms)).

#### **Other uses**

Enquiries regarding this licence and any other use of this document are welcome at:

Chief Financial Officer, Department of Veterans' Affairs 02 6276 4845.

Printed by CanPrint Communications Pty Ltd



## **The Hon Andrew Gee MP**

Minister for Veterans' Affairs  
Minister for Defence Personnel

Parliament House  
CANBERRA ACT 2600

Telephone: 02 6277 7820

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2022-23 Budget for the Veterans' Affairs portfolio.

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

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

Yours sincerely

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

**The Hon 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
\$b	\$ billion

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

## Enquiries

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

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

**USER GUIDE  
TO THE  
PORTFOLIO BUDGET STATEMENTS**

# User guide

The purpose of the 2022-23 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2022-23 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2022-23 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

## The Commonwealth Performance Framework

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

## Commonwealth Performance Framework

Key components of relevant publications

### Portfolio Budget Statements (March) *Portfolio based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs** undertaken by other Commonwealth entities.

Provides high level performance information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective performance information for proposed new budget measures that require a **new program** or **significantly change an existing program**.

### Corporate Plan (August) *Entity based*

**Primary planning document** of a Commonwealth entity.

Sets out the **purposes** of the entity, the **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion of **risk**.

Explains how the entity's **performance** will be **measured** and **assessed**.



### Annual Performance Statement (October following year) *Entity based*

Included in the Commonwealth entity's Annual Report. Focuses on **recent performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity's performance results**.





# CONTENTS

VETERANS' AFFAIRS PORTFOLIO OVERVIEW .....	3
ENTITY RESOURCES AND PLANNED PERFORMANCE .....	9
DEPARTMENT OF VETERANS' AFFAIRS .....	11
AUSTRALIAN WAR MEMORIAL .....	77
PORTFOLIO GLOSSARY .....	107



# Portfolio Overview



# Veterans' Affairs Portfolio overview

## Minister and portfolio responsibilities

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

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

- the Repatriation Commission
- the Military Rehabilitation and Compensation Commission
- the Veterans' Review Board
- the Office of Australian War Graves
- the Repatriation Medical Authority
- the Specialist Medical Review Council
- Defence Service Homes Insurance

The entities, statutory commissions and boards within the Veterans' Affairs Portfolio are described in more detail below. Figure 1 on page 7 shows the portfolio structure and outcomes.

The current Minister, the Hon Andrew Gee MP (Calare, NSW), was sworn in as Minister for Veterans' Affairs and Minister for Defence Personnel on 2 July 2021.

## The Department of Veterans' Affairs

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

## The Repatriation Commission

The Repatriation Commission is responsible under the *Veterans' Entitlements Act 1986* (VEA) for granting pensions, allowances and other benefits, providing treatment and other services and generally administering the VEA.

The functions and powers of the Repatriation Commission are set out in sections 180 and 181 of the VEA.

## Military Rehabilitation and Compensation Commission

The Military Rehabilitation and Compensation Commission (MRCC) is responsible for the administration of benefits and arrangements under the *Military Rehabilitation and Compensation Act 2004* (MRCA). The Commission also determines and manages claims relating to defence service under the *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* (DRCA).

The functions of the MRCC are set out in section 362 of the MRCA and Part XI of the DRCA.

Under the direction of these Commissions, DVA provides wide-ranging programs and services that can be broadly grouped into three main areas: care, compensation and commemoration.

## **The Veterans' Review Board**

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

## **Office of Australian War Graves**

The Office of Australian War Graves (OAWG) is the agent of the Commonwealth War Graves Commission (CWGC), established under the *War Graves Act 1980*. The OAWG manages 76 war cemeteries and war plots commemorating our war dead in Australia, Papua New Guinea and the Solomon Islands. The OAWG also cares for the more than 328,000 other final resting places of post-war dead, and other eligible veterans of war, conflicts, peace and other operations to which Australia has been committed, in over 2,330 locations.

## **The Repatriation Medical Authority**

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

## **The Specialist Medical Review Council**

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

## **Defence Service Homes Insurance**

The Defence Service Homes Insurance Scheme, which is established under the *Defence Service Homes Act 1981*, provides home building insurance and claims support tailored to all ADF members and veterans, including Reservists and widow(er)s. It is self-funded through the premiums paid by policyholders, which is invested back in the Defence Service Homes Insurance Scheme, providing greater support to veterans and their families.

## **The Australian War Memorial**

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

The AWM is responsible for maintaining and developing the national memorial to Australians who have died in wars or warlike operations. It also develops, maintains and exhibits a national collection of historical material and conducts and fosters research into Australian military history.



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





**Entity resources and  
planned performance**

**DEPARTMENT OF VETERANS' AFFAIRS .....11**

**AUSTRALIAN WAR MEMORIAL .....77**



# **Department of Veterans' Affairs**

**Entity resources and planned  
performance**



# Department of Veterans' Affairs

<b>SECTION 1: ENTITY OVERVIEW AND RESOURCES .....</b>	<b>15</b>
1.1 Strategic direction statement.....	15
1.2 Entity resource statement.....	17
1.3 Budget measures .....	21
<b>SECTION 2: OUTCOMES AND PLANNED PERFORMANCE.....</b>	<b>25</b>
2.1 Budgeted expenses and performance for Outcome 1 .....	26
2.2 Budgeted expenses and performance for Outcome 2 .....	41
2.3 Budgeted expenses and performance for Outcome 3 .....	56
<b>SECTION 3: BUDGETED FINANCIAL STATEMENTS .....</b>	<b>61</b>
3.1 Budgeted financial statements .....	61
3.2 Budgeted financial statements tables.....	62





# DEPARTMENT OF VETERANS' AFFAIRS

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Department of Veterans' Affairs (DVA) has supported veterans and families for over a century and remains committed to deliver compensation, support and services and to honour those men and women who serve this nation and their families. DVA is continuing its transformation efforts with a focus on lifetime wellbeing. Service to country is an honourable profession and should be acknowledged and recognised. This budget continues the investment in DVA and wellbeing initiatives that assist veterans and families understanding and valuing their service and their ongoing contribution to the community.

From an estimated population of 622,500 eligible veterans, DVA is currently delivering support to approximately 240,000 veterans and around 100,000 dependants. Through the department's ongoing commitment to putting veterans and their families first, DVA is creating and implementing policies, programs and benefits that align with wellbeing outcomes. DVA also continues to prioritise activities which support whole of system reform to create a stable and sustainable, joined up veteran support system that works in the best interest of veterans and their families.

To do this, DVA will continue with Veteran Centric Reform to transform, to know everyone who enlists in the ADF, to make it easier to connect with the department, to provide support when and where it is needed and to respect the service and sacrifice of veterans and families. DVA recognises the role it plays in supporting the future growth of the Australian Defence Force (ADF) against a backdrop of global uncertainty, regional security, natural disasters, the ongoing challenges of the global pandemic and national economic recovery.

The 2022-23 Budget will continue to support enhancements to the claims processing system, delivering more resources to reduce the backlog and the impact of delays on the wellbeing of veterans and their families through improved continuity of care and support.

Veteran wellbeing is at the centre of everything we do, and targeted programs that support the health and wellbeing of veterans will be introduced or expanded. This includes the continuation of Provisional Access to Medical Treatment and the expansion of the Psychiatric Assistance Dogs programs which acknowledge the importance of supporting veterans who have been diagnosed with Post-Traumatic Stress Disorder (PTSD). Enhanced health outcomes for veterans will also be supported through improved access to multidisciplinary coordinated mental health support.

A new program to extend the effects of chaplaincy support will be piloted over the next two years. Chaplains have long been a feature of the Australian military, playing an important role in spiritual and pastoral support. The pilot program will test the effectiveness of extending chaplaincy support to veterans and their families post-service, providing care, mentoring and education through transition back to civilian life, during crisis or acute events such as adjustment, grief, and recovery.

Social connectedness is fundamental to wellbeing. Veteran Wellbeing Centres deliver integrated support to all current and former serving veterans and their families, including reservists, in partnership with ex-service organisations (ESOs), community and other organisations and state and territory governments. Currently, six centres are providing wellbeing services based on the needs of local veterans and their families, with expansion into South-East Queensland and Tasmania underway. Additional funding in the 2022-23 Budget will support the establishment of a further ten centres as part of this important support network.

Commemorative activities help to raise community awareness and understanding of the service and sacrifice of our military personnel and their families and promote improved veteran wellbeing outcomes through recognition and respect. The Australian Government continues to acknowledge and commemorate this service, and the 2022-23 Budget provides funding for the 100<sup>th</sup> Anniversary of Legacy and Invictus Australia events, and an extension of the Saluting their Service grants program.

Subject to the passage of legislation, in 2022-23 veterans and families will also benefit from enhancements to the Family Support Package.

The Royal Commission into Defence and Veteran Suicide will continue to offer veterans and families an opportunity share their experience and to identify further steps to prevent suicide among current and former serving members of the ADF. DVA is committed to responding to all requests from the Royal Commission.

As part of the whole of Government investment in cross-portfolio initiatives, eligible veterans will also benefit from the introduction of a new Cost of Living supplement and improvements to health outcomes through the inclusion of a number of new or amended listings in the Medical Benefits and Pharmaceutical Benefits Schemes.

Veterans and their families will continue to benefit from holistic investment in a wide range of wellbeing supports aimed at ensuring that they have access to opportunities to thrive and contribute to their communities after their military service.

## 1.2 ENTITY RESOURCE STATEMENT

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

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

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

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

**Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2022-23 as at Budget March 2022**

	2021-22 Estimated Actual \$'000	2022-23 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Prior year appropriations available <sup>(b)</sup>	53,282	51,826
Departmental appropriation <sup>(c)</sup>	401,598	406,723
s74 External Revenue <sup>(d)</sup>	6,770	6,904
Departmental capital budget <sup>(e)</sup>	13,707	13,825
Annual appropriations - other services - non-operating <sup>(f)</sup>		
Prior year appropriations available <sup>(b)</sup>	7,308	7,308
Equity injections <sup>(g)</sup>	6,872	658
<i>Total departmental annual appropriations</i>	<i>489,537</i>	<i>487,244</i>
Special accounts <sup>(h)</sup>		
Opening balance	6,451	6,709
Appropriation receipts <sup>(i)</sup>	120	120
Non-appropriation receipts <sup>(i)</sup>	52,899	55,104
<i>Total special accounts</i>	<i>59,470</i>	<i>61,933</i>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>120</i>	<i>120</i>
<b>Total departmental resourcing</b>	<b>548,887</b>	<b>549,057</b>
<b>Administered</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1 <sup>(k)</sup>	59,326	167,087
Outcome 2 <sup>(l)</sup>	24,842	84,688
Outcome 3 <sup>(m)</sup>	48,747	55,649
Administered capital budget <sup>(n)</sup>	-	2,420
Payments to corporate entities <sup>(o)</sup>	46,093	42,828
Annual appropriations - other services - non-operating <sup>(f)</sup>		
Payments to corporate entities <sup>(o)</sup>	143,409	181,569
<i>Total administered annual appropriations</i>	<i>322,417</i>	<i>534,241</i>

Continued on next page

**Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2022-23 as at Budget March 2022 (continued)**

	2021-22 <i>Estimated Actual</i> \$'000	2022-23 Estimate \$'000
Special appropriations		
Outcome 1		
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	28	28
<i>Veterans' Entitlements Act 1986</i>	4,540,480	4,286,730
<i>Compensation (Japanese Internment) Act 2001</i>	25	25
<i>Defence Service Homes Act 1918</i>	313	274
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	330,709	736,355
<i>Military Rehabilitation and Compensation Act 2004</i>	1,530,158	1,979,868
<i>Treatment Benefits (Special Access) Act 2019</i>	11	11
Total Outcome 1	<b>6,401,724</b>	<b>7,003,291</b>
Outcome 2		
<i>Veterans' Entitlements Act 1986</i>	3,752,378	3,756,542
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	46,805	66,734
<i>Military Rehabilitation and Compensation Act 2004</i>	259,572	335,103
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	11,439	11,733
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	5	5
<i>Treatment Benefits (Special Access) Act 2019</i>	4,508	4,421
Total Outcome 2	<b>4,074,707</b>	<b>4,174,538</b>
Total administered special appropriations	10,476,431	11,177,829
Special accounts <sup>(h)</sup>		
Opening balance	141	142
Non-appropriation receipts <sup>(i)</sup>	21	20
Total special accounts	162	162
less payments to corporate entities from annual/special appropriations	189,502	224,397
<b>Total administered resourcing</b>	<b>10,609,508</b>	<b>11,487,835</b>
<b>Total resourcing for DVA</b>	<b>11,158,395</b>	<b>12,036,892</b>
	2021-22	2022-23
<b>Average staffing level (number)</b>	2,062	2,154

**Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2022-23 as at Budget March 2022 (continued)**

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

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Payments made on behalf of the Department of Social Services <i>Social Security (Administration) Act 1999</i>	53,195	62,237
Payments made by Services Australia on behalf of DVA <i>Veterans' Entitlements Act 1986</i>	2,819,706	2,721,024
<i>Military Rehabilitation and Compensation Act 2004</i>	176,950	206,410
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	6,714	6,463
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	11,439	11,733
Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services	72,704	74,791
Payments made to the Department of Social Services for the Community Grant Hub services	1,700	2,550
Receipts received from the Department of Defence for the provision of services	7,777	7,864
Receipts received from the Department of Social Services for the provision of services	172	173
Payments made to corporate entities within the Portfolio Australian War Memorial - Bill 1	46,093	42,828
Australian War Memorial - Bill 2	143,409	181,569

All figures shown above are GST exclusive – these may not match the figures in the cash flow statement.  
Prepared on a resourcing (that is, appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2022-23.
- (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) Excludes \$3.060m which will be received through the 2021-22 Annual Appropriation Bill No.3. This annual appropriation will be recognised in a future budget statement but only after the Bills have received Royal Assent.
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No. 2) 2022-23.
- (g) Excludes \$1.620m reduction which will be managed by Department of Finance through funds quarantine.
- (h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (i) Amounts credited to the special account(s) from DVA's annual appropriations.
- (j) Amounts credited to the special account(s) from other entities.
- (k) Excludes \$4.343m which will be received through the 2021-22 Annual Appropriation Bill No.3.
- (l) Excludes \$13.841m which will be received through the 2021-22 Annual Appropriation Bill No.3.
- (m) Excludes \$0.586m which will be received through the 2021-22 Annual Appropriation Bill No.3.
- (n) Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (o) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

### 1.3 Budget measures

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

**Table 1.2: Department of Veterans' Affairs 2022-23 Budget measures**  
**Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Payment measures</b>						
Ageing and Aged Care <sup>(a)</sup>	2.1-2.6					
Administered payment		—	—	—	—	—
Departmental payment		—	851	—	—	—
<b>Total</b>		<b>—</b>	<b>851</b>	<b>—</b>	<b>—</b>	<b>—</b>
Boosting Participation and Building Australia's Workforce <sup>(b)</sup>	1.1					
Administered payment		—	—	—	—	—
Departmental payment		—	—	—	—	—
<b>Total</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Commemorations and Activities to Honour our Veterans <sup>(c)</sup>	3.2					
Administered payment		—	439	2,583	2,584	2,586
Departmental payment		—	486	661	666	670
<b>Total</b>		<b>—</b>	<b>925</b>	<b>3,244</b>	<b>3,250</b>	<b>3,256</b>
Cost of Living Payment <sup>(b)</sup>	1.1					
Administered payment		52,500	—	—	—	—
Departmental payment		1,145	—	—	—	—
<b>Total</b>		<b>53,645</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
COVID-19 Response Package – ageing and aged care <sup>(a)</sup>	2.1					
Administered payment		—	367	—	—	—
Departmental payment		—	—	—	—	—
<b>Total</b>		<b>—</b>	<b>367</b>	<b>—</b>	<b>—</b>	<b>—</b>

Continued on next page

**Table 1.2: Department of Veterans' Affairs 2022-23 Budget measures (continued)**

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Payment measures (continued)</b>						
COVID-19 Response Package – guaranteeing Medicare and access to medicines <sup>(a)</sup>	2.1					
Administered payment		559	6,664	–	–	–
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>559</b>	<b>6,664</b>	<b>–</b>	<b>–</b>	<b>–</b>
COVID-19 Response Package - vaccines and treatments <sup>(d)</sup>	2.1					
Administered payment		nfp	nfp	–	–	–
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>nfp</b>	<b>nfp</b>	<b>–</b>	<b>–</b>	<b>–</b>
DVA - Additional resources for claims processing	1.1-1.6					
Administered payment		–	–	–	–	–
Departmental payment		–	11,359	11,422	–	–
<b>Total</b>		<b>–</b>	<b>11,359</b>	<b>11,422</b>	<b>–</b>	<b>–</b>
Guaranteeing Medicare – improved patient access to magnetic resonance imaging <sup>(a)</sup>	2.1					
Administered payment		–	100	188	192	199
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>–</b>	<b>100</b>	<b>188</b>	<b>192</b>	<b>199</b>
Guaranteeing Medicare –Medical Benefits Schedule new and amended listings <sup>(e)</sup>	2.1					
Administered payment		(15)	111	192	224	238
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>(15)</b>	<b>111</b>	<b>192</b>	<b>224</b>	<b>238</b>
Improving Access to Medicines – Pharmaceutical Benefits Scheme new and amended listings <sup>(a)</sup>	2.1,2.3					
Administered payment		2,936	8,665	6,387	3,289	3,591
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>2,936</b>	<b>8,665</b>	<b>6,387</b>	<b>3,289</b>	<b>3,591</b>

Continued on next page



**Table 1.2: Department of Veterans' Affairs 2022-23 Budget measures (continued)**

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Payment measures (continued)</b>						
Pharmaceutical Benefits Scheme – lowering the Safety Net threshold <sup>(a)</sup>	2.3					
Administered payment		–	3,402	3,505	3,610	3,718
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>–</b>	<b>3,402</b>	<b>3,505</b>	<b>3,610</b>	<b>3,718</b>
Prioritising Mental Health <sup>(a)</sup>	2.1					
Administered payment		–	–	111	124	133
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>–</b>	<b>–</b>	<b>111</b>	<b>124</b>	<b>133</b>
Support for Veterans and their Wellbeing <sup>(f)</sup>	1.6,2.4-2.6					
Administered payment		–	72,789	15,864	17,198	14,667
Departmental payment		–	2,027	1,913	1,316	918
<b>Total</b>		<b>–</b>	<b>74,816</b>	<b>17,777</b>	<b>18,514</b>	<b>15,585</b>
Supporting Retirees – extension of the temporary reduction in superannuation minimum drawdown rates <sup>(g)</sup>	1.1					
Administered payment		–	1,091	–	–	–
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>–</b>	<b>1,091</b>	<b>–</b>	<b>–</b>	<b>–</b>
Veterans' Health Care	2.1,2.4					
Administered payment		–	27,326	39,422	29,754	17,234
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>–</b>	<b>27,326</b>	<b>39,422</b>	<b>29,754</b>	<b>17,234</b>
Women's Health Package <sup>(a)</sup>	2.1					
Administered payment		–	107	171	179	186
Departmental payment		–	–	–	–	–
<b>Total</b>		<b>–</b>	<b>107</b>	<b>171</b>	<b>179</b>	<b>186</b>
<b>Total Payment measures</b>						
Administered		55,980	121,061	68,423	57,154	42,552
Departmental		1,145	14,723	13,996	1,982	1,588
<b>Total</b>		<b>57,125</b>	<b>135,784</b>	<b>82,419</b>	<b>59,136</b>	<b>44,140</b>

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

- (a) The lead entity for this measure is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Health Portfolio.
- (b) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services Portfolio.
- (c) This measure includes decision taken but not yet announced items in the 2021-22 MYEFO, with the following impact in operating funding: 2022-23 \$7.926 million and 2023-24 \$2.958 million; and the following impact in capital funding: 2022-23 \$2.420 million; 2023-24 \$2.376 million and 2024-25 \$0.264 million.
- (d) The lead entity for this measure is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Health Portfolio. The impact of this measure is not for publication (nfp).

- (e) The lead entity for this measure is the Department of Health. The full measure description and package details appear in Budget Paper No. 2 under the Health Portfolio. This measure includes a decision taken but not yet announced item in the 2021-22 MYEFO, with the following impact: 2023-24 \$0.246 million; 2024-25 \$0.365 million and 2025-26 \$0.363 million.
- (f) This measure includes decision taken but not yet announced items in the 2021-22 MYEFO, with the following impact: 2021-22 \$10.500 million; 2022-23 \$15.700 million; 2023-24 \$4.400 million and 2024-25 \$5.600 million.
- (g) The lead entity for this measure is the Department of Treasury. The full measure description and package details appear in Budget Paper No. 2 under the Treasury Portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for the Department of Veterans' affairs can be found at: <https://www.dva.gov.au/documents-and-publications/dva-corporate-plans>

The most recent annual performance statement can be found at: <https://www.dva.gov.au/documents-and-publications/annual-reports>

## 2.1 Budgeted expenses and performance for Outcome 1

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

### Linked programs

<b>Services Australia</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1 – Services to the Community – Social Security and Welfare</li></ul>
<b>Department of Social Services</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.6 – Income Support for Seniors</li><li>• Program 1.7 – Allowances and Concessions for Seniors</li></ul>
<b>Contribution to Outcome 1 made by linked programs</b> <p>Outcome 1 contributes to the linked programs above by the provision of services and payments on behalf of entities listed.</p>

**Budgeted expenses for Outcome 1**

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

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

	2021-22 Estimated actual	2022-23 Budget	2023-24 Forward estimate	2024-25 Forward estimate	2025-26 Forward estimate
<b>Outcome 1:</b>	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.1: Veterans' Income Support and Allowances</b>					
Administered Expenses					
Special Appropriations	1,884,004	1,740,261	1,683,350	1,633,408	1,613,958
<b>Total expenses for program 1.1</b>	<b>1,884,004</b>	<b>1,740,261</b>	<b>1,683,350</b>	<b>1,633,408</b>	<b>1,613,958</b>
<b>Program 1.2: Veterans' Disability Support</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	21,066	21,126	21,512	21,834	22,069
Special Appropriations	1,555,589	1,548,749	1,522,837	1,519,859	1,523,018
<b>Total expenses for program 1.2</b>	<b>1,576,655</b>	<b>1,569,875</b>	<b>1,544,349</b>	<b>1,541,693</b>	<b>1,545,087</b>
<b>Program 1.3: Assistance to Defence Widow/ers and Dependants</b>					
Administered Expenses					
Special Appropriations	1,137,454	1,010,643	933,359	856,168	775,534
<b>Total expenses for program 1.3</b>	<b>1,137,454</b>	<b>1,010,643</b>	<b>933,359</b>	<b>856,168</b>	<b>775,534</b>

Continued on next page

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

	2021-22 Estimated actual	2022-23 Budget	2023-24 Forward estimate	2024-25 Forward estimate	2025-26 Forward estimate
<b>Outcome 1:</b>	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.4: Assistance and Other Compensation for Veterans and Dependants</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,457	13,441	9,851	9,968	10,070
Special Appropriations	6,526	4,992	4,256	3,653	3,163
<b>Total expenses for program 1.4</b>	<b>19,983</b>	<b>18,433</b>	<b>14,107</b>	<b>13,621</b>	<b>13,233</b>
<b>Program 1.5: Veterans' Children Education Scheme</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	17,224	17,718	18,714	19,095	19,176
<b>Total expenses for program 1.5</b>	<b>17,224</b>	<b>17,718</b>	<b>18,714</b>	<b>19,095</b>	<b>19,176</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)	11,807	114,846	16,350	19,168	25,807
Special Appropriations	1,861,936	2,718,886	1,638,871	1,676,480	1,683,662
Special Account	390	600	480	500	455
<b>Total expenses for program 1.6</b>	<b>1,874,133</b>	<b>2,834,332</b>	<b>1,655,701</b>	<b>1,696,148</b>	<b>1,709,924</b>

Continued on next page

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Outcome 1:</b>					
<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	503,800	600,900	815,500	827,700	827,700
<b>Total expenses for program 1.7</b>	<b>503,800</b>	<b>600,900</b>	<b>815,500</b>	<b>827,700</b>	<b>827,700</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	63,554	167,131	66,427	70,065	77,344
Special Appropriations	6,445,509	7,023,531	5,782,673	5,689,568	5,599,113
Special Account	390	600	480	500	455
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	503,800	600,900	815,500	827,700	827,700
<b>Administered total</b>	<b>7,013,253</b>	<b>7,792,162</b>	<b>6,665,080</b>	<b>6,587,833</b>	<b>6,504,612</b>
Departmental Expenses					
Departmental appropriation	270,205	273,275	200,222	188,932	189,943
S74 External Revenue <sup>(b)</sup>	6,272	6,373	6,476	6,583	6,685
Special Accounts	52,761	55,090	61,237	69,764	78,073
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	12,685	13,594	8,862	8,187	5,064
<b>Departmental total</b>	<b>341,923</b>	<b>348,332</b>	<b>276,797</b>	<b>273,466</b>	<b>279,765</b>
<b>Total expenses for Outcome 1</b>	<b>7,355,176</b>	<b>8,140,494</b>	<b>6,941,877</b>	<b>6,861,299</b>	<b>6,784,377</b>
	2021-22	2022-23			
<b>Average Staffing Level (number)</b>	1,356	1,445			

(a) Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme.

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

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

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

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Income support pensions	1,821,304	1,732,489	1,676,727	1,626,488	1,606,716
Other allowances	62,700	7,772	6,623	6,920	7,242
<b>Total program expenses</b>	<b>1,884,004</b>	<b>1,740,261</b>	<b>1,683,350</b>	<b>1,633,408</b>	<b>1,613,958</b>

**Program 1.2: Veterans' Disability Support**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Medical examinations, fares and expenses	20,361	20,393	20,778	21,085	21,317
Vehicle Assistance Scheme	705	733	734	749	752
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Disability pensions	1,554,331	1,547,484	1,521,550	1,518,546	1,521,701
Loss of earnings	418	434	460	468	470
Recreation transport allowance	829	820	816	834	837
<i>Treatment Benefits (Special Access) Act 2019</i>					
Southeast Asia Treaty Organisation pharmacy supplement	11	11	11	11	10
<b>Total program expenses</b>	<b>1,576,655</b>	<b>1,569,875</b>	<b>1,544,349</b>	<b>1,541,693</b>	<b>1,545,087</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
War & Defence Widows pension	1,137,454	1,010,643	933,359	856,168	775,534
<b>Total program expenses</b>	<b>1,137,454</b>	<b>1,010,643</b>	<b>933,359</b>	<b>856,168</b>	<b>775,534</b>



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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Compensation and Legal Expenses	1,813	1,847	1,881	1,914	1,933
Discretionary Payments	412	419	430	437	441
Advocacy Grants and Support	9,581	9,579	5,920	5,976	6,036
Veterans' Access to Community Information	1,651	1,596	1,620	1,641	1,660
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Funeral benefits	4,838	3,673	3,168	2,729	2,351
Prisoners of War in Europe	1,142	832	651	509	397
Compensation payments for British Commonwealth and Allied veterans	180	160	140	140	140
<i>Compensation (Japanese Internment) Act 2001</i>					
Prisoners of War in Japan	25	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	28	28	28	28	28
<i>Defence Service Homes Act 1918</i>					
Interest subsidy	313	274	244	222	222
<b>Total program expenses</b>	<b>19,983</b>	<b>18,433</b>	<b>14,107</b>	<b>13,621</b>	<b>13,233</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual service (Appropriation Bill No. 1 & 3)					
Veterans' Children Education Scheme	17,224	17,718	18,714	19,095	19,176
<b>Total program expenses</b>	<b>17,224</b>	<b>17,718</b>	<b>18,714</b>	<b>19,095</b>	<b>19,176</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	2,973	3,076	3,210	3,314	3,405
Other income support and compensation-related payments - MRCA	8,834	10,837	13,140	15,854	22,402
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	188,111	462,448	131,958	134,894	135,452
Benefits for eligible dependants	30,630	30,176	33,376	34,646	34,858
Incapacity payments	104,959	236,826	176,960	181,695	182,445
Medical examinations	2,475	2,379	2,326	2,364	2,390
Death payments	4,182	4,968	5,507	5,704	5,739
Other income support and compensation-related payments	352	368	386	394	395
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	1,159,418	1,539,353	777,756	794,046	797,327
Benefits for eligible dependants	30,345	31,950	34,582	35,307	35,452
Income maintenance payments	322,334	491,448	455,289	466,364	468,311
Medical examinations	18,557	19,309	20,140	20,462	20,687
Other income support and compensation-related payments	573	594	591	604	606
Special Accounts:					
Military death claim compensation	390	600	480	500	455
<b>Total program expenses</b>	<b>1,874,133</b>	<b>2,834,332</b>	<b>1,655,701</b>	<b>1,696,148</b>	<b>1,709,924</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	503,800	600,900	815,500	827,700	827,700
<b>Total program expenses</b>	<b>503,800</b>	<b>600,900</b>	<b>815,500</b>	<b>827,700</b>	<b>827,700</b>

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

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Maintain and enhance the financial wellbeing and self-sufficiency of eligible persons and their dependants through access to income support, compensation and other support services, including advice and information about entitlements.</b>		
<b>Program 1.1 - Deliver veterans' income support and allowances</b> To deliver means-tested income support pensions and other allowances to eligible veterans and dependants under the <i>Veterans' Entitlements Act</i> 1986. Income support provides a regular means-tested payment for eligible veterans and their dependants with limited means.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Provide income and financial support and compensation payments to eligible veterans and their families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Timeliness: The percentage of claims processed within 30 days	69%
	Timeliness: The percentage of pensioner-initiated reviews (PIRs) processed within 10 days	47%
	Quality: Correctness rate of new claims	98%
	Quality: Correctness rate of PIRs	99%
	Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	70%

Continued on next page

Year	Performance measures	Planned Performance Results
Budget Year 2022-23	<p>Timeliness: The percentage of claims processed within 30 days</p> <p>Timeliness: The percentage of pensioner-initiated reviews (PIRs) processed within 10 days</p> <p>Quality: Correctness rate of new claims</p> <p>Quality: Correctness rate of PIRs</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>Percentage is the same or greater than previous year</p> <p>Percentage is the same or greater than previous year</p> <p>&gt; 95%</p> <p>&gt; 95%</p> <p>≥ 80%</p>
Forward Estimates 2023-26	As per 2022-23	As per 2022-23.

<b>Program 1.2 - Deliver veterans' disability support</b> This program provides compensation in the form of disability pensions and ancillary benefits to eligible veterans for the tangible effects of war or defence service.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Provide income and financial support and compensation payments to eligible veterans and their families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Timeliness: The percentage of claims processed within 100 days  Quality: Correctness rate  Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	28%  96%  65%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Timeliness: The percentage of claims processed within 100 days  Quality: Correctness rate  Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	Percentage is the same or greater than previous year  > 95%  ≥ 80%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

<b>Program 1.3 - Deliver assistance to Defence widow/ers and their dependants</b>		
<p>The war widow/ers pension is part of a compensation package provided in recognition of the special circumstances and to compensate a widowed partner of a veteran, where there was a connection between the veteran's death and service. Eligible children are also provided with financial support.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Engage with ex-service organisations and representatives of veterans and their families to deliver support and services, which respond to their needs.</li> <li>• Provide income and financial support and compensation payments to eligible veterans and their families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	<p>Timeliness: The percentage of claims processed within 30 days</p> <p>Quality: Correctness rate</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>55%</p> <p>98%</p> <p>85%</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	<p>Timeliness: The percentage of claims processed within 30 days</p> <p>Quality: Correctness rate</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>Percentage is the same or greater than previous year</p> <p>&gt; 95%</p> <p>≥ 80%</p>
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

**Program 1.4 - Deliver assistance and other compensation for veterans and dependants**

This program delivers other allowances and assistance to eligible veterans and dependants under the VEA and related legislation, including home insurance, funeral benefits, prisoner of war ex gratia payments, and payments on behalf of Commonwealth and allied countries. Assistance is also provided to the ex-service community via Building Excellence in Support and Training grants and the Advocacy Training and Development Program.

**Key Activities**

- Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.
- Engage with ex-service organisations and representatives of veterans and their families to deliver support and services, which respond to their needs.
- Provide income and financial support and compensation payments to eligible veterans and their families.
- Enable veterans and their families to access housing-related support via Defence Home Ownership Assistance Scheme and Defence Service Homes Insurance.

Year	Performance measures	Expected Performance Results
Current year 2021-22	<b>Funeral Benefits</b> Timeliness: The percentage of claims processed within 10 days  Quality: Correctness rate  Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements  <b>Defence Service Homes Insurance</b> Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised	76%  93%  90%  89%
Year	Performance measures	Planned Performance Results
Budget Year 2022-23	<b>Funeral Benefits</b> Timeliness: The percentage of claims processed within 10 days  Quality: Correctness rate  Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements  <b>Defence Service Homes Insurance</b> Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised	Percentage is the same or greater than previous year  > 95%  ≥ 80%  > 90%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

<b>Program 1.5 - Deliver the Veterans' Children Education Scheme</b>		
<p>Under the Veterans' Children Education Scheme and the Military Rehabilitation and Compensation Act Education and Training Scheme, education allowances are paid to eligible children of ADF members who have died or been severely injured as a result of service. The schemes provide financial assistance, student support services, guidance and counselling for eligible students undertaking primary, secondary and tertiary full-time study within Australia.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Engage with ex-service organisations and representatives of veterans and their families to deliver support and services, which respond to their needs.</li> <li>• Provide income and financial support and compensation payments to eligible veterans and their families.</li> <li>• Provide veterans and their families with access to education and skills development.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	<p>Timeliness: The percentage of claims processed within 28 days</p> <p>Quality: Correctness rate</p> <p>Client satisfaction: Percentage of responses to the annual Education Schemes Satisfaction Survey indicating that students thought the support provided helped them reach their academic potential</p>	<p>60%</p> <p>98%</p> <p>75%</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	<p>Timeliness: The percentage of claims processed within 28 days</p> <p>Quality: Correctness rate</p> <p>Client satisfaction: Percentage of responses to the annual Education Schemes Satisfaction Survey indicating that students thought the support provided helped them reach their academic potential</p>	<p>Percentage is the same or greater than previous year</p> <p>&gt; 95%</p> <p>≥ 75%</p>
Forward Estimates 2023-26	As per 2022-23	As per 2022-23



**Program 1.6 - Deliver income support and compensation under DRCA and MRCA**

This program provides compensation to eligible veterans and dependants under the DRCA, the MRCA and related legislation. The DRCA (and MRCA for injuries since 1 July 2004) provides coverage for injured ADF members to support their return to health, work and independence. There is also compensation for eligible dependants, and MRCA health care and other ancillary benefits.

**Key Activities**

- Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.
- Engage with ex-service organisations and representatives of veterans and their families to deliver support and services, which respond to their needs.
- Provide income and financial support and compensation payments to eligible veterans and their families.

Year	Performance measures	Expected Performance Results
Current year 2021-22	Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days	17%
	Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days	27%
	Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days	53%
	Quality: Correctness rate of DRCA liability claims	96%
	Quality: Correctness rate of DRCA permanent impairment claims	90%
	Quality: Correctness rate of DRCA incapacity claims	96%
	Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days	26%
	Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days	13%
	Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days	61%
	Quality: Correctness rate of MRCA liability claims	96%
	Quality: Correctness rate of MRCA permanent impairment claims	90%

Continued on next page

	<p>Quality: Correctness rate of MRCA incapacity claims</p> <p>Client Satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>96%</p> <p>55%</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	<p>Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days</p> <p>Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days</p> <p>Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days</p> <p>Quality: Correctness rate of DRCA liability claims</p> <p>Quality: Correctness rate of DRCA permanent impairment claims</p> <p>Quality: Correctness rate of DRCA incapacity claims</p> <p>Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days</p> <p>Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days</p> <p>Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days</p> <p>Quality: Correctness rate of MRCA liability claims</p> <p>Quality: Correctness rate of MRCA permanent impairment claims</p> <p>Quality: Correctness rate of MRCA incapacity claims</p> <p>Client Satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>Percentage is the same or greater than previous year</p> <p>Percentage is the same or greater than previous year</p> <p>Percentage is the same or greater than previous year</p> <p>&gt; 95%</p> <p>&gt; 95%</p> <p>&gt; 95%</p> <p>Percentage is the same or greater than previous year</p> <p>Percentage is the same or greater than previous year</p> <p>Percentage is the same or greater than previous year</p> <p>&gt; 95%</p> <p>&gt; 95%</p> <p>&gt; 95%</p> <p>≥ 80%</p>
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

## 2.2 Budgeted expenses and performance for Outcome 2

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

### Linked programs

<b>Department of Health</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.4 – Health Workforce</li> <li>• Program 1.9 – Immunisation</li> <li>• Program 2.1 – Medical Benefits</li> <li>• Program 2.3 – Pharmaceutical Benefits</li> <li>• Program 2.5 – Dental Services</li> <li>• Program 3.2 – Aged Care Services</li> </ul>
<b>Services Australia</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Services to the Community – Social Security and Welfare</li> <li>• Program 1.2 – Services to the Community – Health</li> </ul>
<b>The Treasury</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.9 – National Partnership Payments to the States</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> DVA works closely with other Commonwealth entities to ensure that health and community programs for veterans align with the mainstream health system, and to realise effective delivery of health and community services to the veteran community.

## Budgeted expenses for Outcome 2

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

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

	2021-22 Estimated actual	2022-23 Budget	2023-24 Forward estimate	2024-25 Forward estimate	2025-26 Forward estimate
<b>Outcome 2:</b>	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 2.1: General Medical Consultations and Services</b>					
Administered Expenses					
Special Appropriations	687,489	705,635	688,838	678,599	661,920
<b>Total expenses for program 2.1</b>	<b>687,489</b>	<b>705,635</b>	<b>688,838</b>	<b>678,599</b>	<b>661,920</b>
<b>Program 2.2: Veterans' Hospital Services</b>					
Administered Expenses					
Special Appropriations	1,084,061	1,046,876	1,045,523	1,048,393	1,052,345
<b>Total expenses for program 2.2</b>	<b>1,084,061</b>	<b>1,046,876</b>	<b>1,045,523</b>	<b>1,048,393</b>	<b>1,052,345</b>
<b>Program 2.3: Veterans' Pharmaceuticals Benefits</b>					
Administered Expenses					
Special Appropriations	331,348	341,824	333,579	333,188	333,007
<b>Total expenses for program 2.3</b>	<b>331,348</b>	<b>341,824</b>	<b>333,579</b>	<b>333,188</b>	<b>333,007</b>

Continued on next page

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Outcome 2:</b>					
<b>Program 2.4: Veterans' Community Care and Support</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	29,888	73,824	11,016	7,675	3,827
Special Appropriations	922,765	877,219	778,872	810,708	845,494
<b>Total expenses for program 2.4</b>	<b>952,653</b>	<b>951,043</b>	<b>789,888</b>	<b>818,383</b>	<b>849,321</b>
<b>Program 2.5: Veterans' Counselling and Other Health Services</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	5,891	8,045	8,807	10,088	4,608
Special Appropriations	743,638	800,755	827,712	857,240	866,231
<b>Total expenses for program 2.5</b>	<b>749,529</b>	<b>808,800</b>	<b>836,519</b>	<b>867,328</b>	<b>870,839</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	2,819	2,853	2,907	2,995
Special Appropriations	306,377	401,348	407,389	440,253	470,082
<b>Total expenses for program 2.6</b>	<b>309,162</b>	<b>404,167</b>	<b>410,242</b>	<b>443,160</b>	<b>473,077</b>

Continued on next page

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Outcome 2:</b>					
<b>Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services</b>					
Administered Expenses					
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	1,363,900	1,095,100	1,109,300	1,126,000	1,126,000
<b>Total expenses for program 2.7</b>	<b>1,363,900</b>	<b>1,095,100</b>	<b>1,109,300</b>	<b>1,126,000</b>	<b>1,126,000</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	38,564	84,688	22,676	20,670	11,430
Special Appropriations	4,075,678	4,173,657	4,081,913	4,168,381	4,229,079
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	1,363,900	1,095,100	1,109,300	1,126,000	1,126,000
<b>Administered total</b>	<b>5,478,142</b>	<b>5,353,445</b>	<b>5,213,889</b>	<b>5,315,051</b>	<b>5,366,509</b>
Departmental Expenses					
Departmental appropriation	117,059	116,298	83,967	83,514	83,556
S74 External Revenue <sup>(b)</sup>	476	488	508	528	528
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	7,771	8,199	6,166	5,898	4,584
<b>Departmental total</b>	<b>125,306</b>	<b>124,985</b>	<b>90,641</b>	<b>89,940</b>	<b>88,668</b>
<b>Total expenses for Outcome 2</b>	<b>5,603,448</b>	<b>5,478,430</b>	<b>5,304,530</b>	<b>5,404,991</b>	<b>5,455,177</b>
	2021-22	2022-23			
<b>Average Staffing Level (number)</b>	<b>590</b>	<b>590</b>			

(a) Administered expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the Military Compensation Scheme.

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

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

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
GP consultations	108,187	105,396	103,405	102,110	102,151
Specialist consultations	111,472	108,294	105,928	104,312	104,780
Medical services	402,242	406,949	396,009	387,345	369,223
Dental	65,588	84,996	83,496	84,832	85,766
<b>Total program expenses</b>	<b>687,489</b>	<b>705,635</b>	<b>688,838</b>	<b>678,599</b>	<b>661,920</b>

**Program 2.2: Veterans' Hospital Services**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Public hospitals	422,062	407,283	395,219	387,297	385,041
Private hospitals	652,732	630,623	641,942	653,507	660,707
Nursing homes (Prisoners of War)	9,267	8,970	8,362	7,589	6,597
<b>Total program expenses</b>	<b>1,084,061</b>	<b>1,046,876</b>	<b>1,045,523</b>	<b>1,048,393</b>	<b>1,052,345</b>

**Program 2.3: Veterans' Pharmaceuticals Benefits**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Pharmaceutical services	331,348	341,824	333,579	333,188	333,007
<b>Total program expenses</b>	<b>331,348</b>	<b>341,824</b>	<b>333,579</b>	<b>333,188</b>	<b>333,007</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Grants-In-Aid	145	145	145	145	145
Veteran Wellbeing Grant	10,000	16,150	6,229	6,494	3,682
Veteran and Community Grants	2,505	-	-	-	-
Supporting Younger Veterans Grants Program	1,022	-	-	-	-
Veteran Wellbeing Centres	13,910	55,950	3,032	1,036	-
Psychiatry Training Program	2,306	1,579	1,610	-	-
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Residential care	640,321	572,615	481,915	509,011	540,922
Community nursing	166,265	166,675	157,559	160,171	161,935
Veterans' Home Care	105,559	126,874	128,138	130,039	130,960
In-home respite	9,888	9,649	9,852	10,073	10,174
Carer and volunteer support	727	1,401	1,403	1,409	1,498
<i>Public Governance, Performance and Accountability Act 2013</i>					
Section 77 Repayments	5	5	5	5	5
<b>Total program expenses</b>	<b>952,653</b>	<b>951,043</b>	<b>789,888</b>	<b>818,383</b>	<b>849,321</b>



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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Counselling support & children's assistance	915	814	808	823	901
Kookaburra kids	1,399	3,700	4,400	5,600	-
Compensation and legal expenses	63	64	65	66	67
Veterans' Vocational Rehabilitation Scheme	457	365	376	385	387
Health & medical research	2,880	2,923	2,976	3,029	3,062
Wellbeing and Support Program (VEA component)	177	179	182	185	191
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Travel for treatment	163,925	189,093	191,595	194,661	196,804
Subsistence	7,524	7,448	7,661	7,820	7,853
Open Arms	118,476	115,643	121,880	123,857	125,220
Non-institutional care - services	238,000	265,764	284,231	304,356	307,138
Non-institutional care - products	48,621	46,880	48,125	49,133	49,336
Rehabilitation appliances	145,585	149,896	147,373	149,909	151,554
Psychiatric Assistance Dogs	-	4,355	4,923	5,523	6,154
Health treatment for British Commonwealth and Allied veterans	5,560	5,522	5,488	5,353	5,411
<i>Australian Participants in British     Nuclear Tests and British     Commonwealth Occupation Force     (Treatment) Act 2006</i>					
Nuclear test health care payments	11,439	11,733	12,015	12,207	12,340
<i>Treatment Benefits Act (Special     Access) 2019</i>					
Health Care for Southeast Asia Treaty Organisation personnel	4,508	4,421	4,421	4,421	4,421
<b>Total program expenses</b>	<b>749,529</b>	<b>808,800</b>	<b>836,519</b>	<b>867,328</b>	<b>870,839</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Wellbeing and Support Program (DRCA component)	557	563	571	582	600
Wellbeing and Support Program (MRCA component)	2,228	2,256	2,282	2,325	2,395
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Medical services	13,000	29,596	30,747	31,236	31,578
Rehabilitation services	13,120	13,284	13,301	13,372	13,536
Other services	20,685	23,778	27,306	31,358	36,754
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	174,000	236,470	232,274	235,990	238,587
Rehabilitation services	63,107	69,711	67,620	82,481	90,346
Other services	22,465	28,509	36,141	45,816	59,281
<b>Total program expenses</b>	<b>309,162</b>	<b>404,167</b>	<b>410,242</b>	<b>443,160</b>	<b>473,077</b>

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	1,363,900	1,095,100	1,109,300	1,126,000	1,126,000
<b>Total program expenses</b>	<b>1,363,900</b>	<b>1,095,100</b>	<b>1,109,300</b>	<b>1,126,000</b>	<b>1,126,000</b>

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

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 2 – Maintain and enhance the physical wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements.</b>		
<b>Program 2.1 – Provide general medical consultations and services</b>		
DVA has arrangements in place with medical and allied health practitioners in both the public and private sectors to deliver a comprehensive range of services throughout Australia, provided in hospitals, in providers' rooms and in the homes of veterans and their families. To ensure that eligible veterans and dependants are able to access necessary services, DVA will either pay for travel to the nearest service provider or pay a provider to travel to other locations to provide services to eligible veterans and dependants.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make arrangements with medical, dental, hearing and allied health providers throughout Australia to ensure veterans and their families have access to a comprehensive range of services.</li> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Monitor the Provider Engagement Framework for ongoing effectiveness of our engagement and communication activities with DVA's health providers. Proactively drive continuous improvement building on the strong foundations provided under the framework, with a focus on enabling DVA and providers to deliver effective programs that enhance the wellbeing of veterans and their families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	99.9%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	> 99%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

<b>Program 2.2 - Provide access to veterans' hospital services</b>		
<p>This program provides access to inpatient and outpatient hospital services for eligible veterans through arrangements with private hospitals, day procedure centres and mental health hospitals, as well as all public hospitals operated by the state and territory governments.</p>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make arrangements with public and private hospital service providers throughout Australia to ensure veterans and their families have access to a comprehensive range of services.</li> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Monitor the Provider Engagement Framework for ongoing effectiveness of our engagement and communication activities with DVA's health providers. Proactively drive continuous improvement building on the strong foundations provided under the framework, with a focus on enabling DVA and providers to deliver effective programs that enhance the wellbeing of veterans and their families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	99.5%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	> 99%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

**Program 2.3 - Provide access to veterans' pharmaceutical benefits**

The Repatriation Pharmaceutical Benefits Scheme provides clients with access to a comprehensive range of pharmaceuticals and wound dressings for the treatment of their health care needs, including items available to the broader Australian community under the Pharmaceutical Benefits Scheme.

**Key Activities**

- Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.

<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	99.99%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	> 99%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

<b>Program 2.4 - Provide access to veterans' community care and support</b> DVA manages community support and residential aged care programs for clients, including the Veterans' Home Care program and the Community Nursing program, which aim to support people to remain independent in their homes and improve their quality of life and health. This program also provides subsidies and supplements for DVA clients living in residential care facilities.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Monitor the Provider Engagement Framework for ongoing effectiveness of our engagement and communication activities with DVA's health providers. Proactively drive continuous improvement building on the strong foundations provided under the framework, with a focus on enabling DVA and providers to deliver effective programs that enhance the wellbeing of veterans and their families.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	99.6%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	> 99%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

**Program 2.5 - Provide veterans' counselling and other health services**

This program provides a wide range of mental and allied health care services, including counselling and referral services for veterans and their families. The program also supports eligible veterans and their families with funding for aids and appliances, and travel for treatment.

<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Provide veterans and their families with access to mental health care services, including primary prevention through counselling and complex care coordination.</li> <li>• Provide veterans with access to medical management, psychosocial and vocational rehabilitation programs and support for employment.</li> <li>• Support veterans with travel for treatment and provide access to aids, appliances and modifications to support independent living.</li> <li>• Provide veterans with access to allied health services, including access to telehealth services.</li> <li>• Provide access to Open Arms including individual and family counselling, after-hours counselling, group program interventions, and peer support.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	<p><b>Access to Services</b> Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality</p> <p><b>Travel</b> Timeliness: Target percentage of claims for reimbursement processed within 28 days</p> <p>Client satisfaction: Degree of complaints about arranged travel relative to the quantity of bookings</p> <p><b>Open Arms – Veterans &amp; Families Counselling (Open Arms)</b> Percentage of clients allocated to an Open Arms clinician within two weeks of initial intake</p> <p>Client satisfaction</p>	<p>99.6%</p> <p>95%</p> <p>0.01%</p> <p>88.1%</p> <p>88%</p>

Continued on next page

Year	Performance measures	Planned Performance Results
Budget Year 2022-23	<p><b>Access to Services</b> Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality</p> <p><b>Travel</b> Timeliness: Target percentage of claims for reimbursement processed within 28 days</p> <p>Client satisfaction: Degree of complaints about arranged travel relative to the quantity of bookings</p> <p><b>Open Arms</b> Percentage of clients allocated to an Open Arms clinician within two weeks of initial intake</p> <p>Client Satisfaction</p>	<p>&gt;99%</p> <p>≥95%</p> <p>&lt;0.05%</p> <p>&gt;65%</p> <p>≥80%</p>
Forward Estimates 2023-26	As per 2022-23	As per 2022-23



<b>Program 2.6 - Provide access to health, rehabilitation and other care services under DRCA and MRCA</b> DVA arranges for the provision of rehabilitation, medical and other related services under the DRCA, the MRCA and related legislation. The services include payment for medical treatment, rehabilitation services, attendant care and household services.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Make it easier for veterans and their families to access the right information, services and support by continuing to improve and enhance systems and processes.</li> <li>• Provide veterans with access to medical management, psychosocial and vocational rehabilitation programs and support for employment.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Timeliness: The percentage of rehabilitation assessments that were made within 30 days of referral for assessment  Quality: Percentage of clients where rehabilitation goals were met or exceeded  Client satisfaction: An annual survey of client satisfaction with the rehabilitation program	93%  71%  77%
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Timeliness: The percentage of rehabilitation assessments that were made within 30 days of referral for assessment  Quality: Percentage of clients where rehabilitation goals were met or exceeded  Client satisfaction: An annual survey of client satisfaction with the rehabilitation program	≥ 75%  ≥ 75%  ≥ 75%
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

## 2.3 Budgeted expenses and performance for Outcome 3

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

### Budgeted expenses for Outcome 3

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 3.1: War Graves</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	22,963	28,265	25,130	25,075	25,179
Special Accounts	20	20	35	45	45
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	2,879	2,879	2,879	2,581	1,431
<b>Total expenses for program 3.1</b>	<b>25,862</b>	<b>31,164</b>	<b>28,044</b>	<b>27,701</b>	<b>26,655</b>
<b>Program 3.2: Commemorative Activities</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	26,370	27,384	23,355	18,854	19,122
<b>Total expenses for program 3.2</b>	<b>26,370</b>	<b>27,384</b>	<b>23,355</b>	<b>18,854</b>	<b>19,122</b>

Continued on next page

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Outcome 3:</b>					
<b>Outcome 3 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	49,333	55,649	48,485	43,929	44,301
Special accounts	20	20	35	45	45
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	2,879	2,879	2,879	2,581	1,431
<b>Administered total</b>	<b>52,232</b>	<b>58,548</b>	<b>51,399</b>	<b>46,555</b>	<b>45,777</b>
Departmental Expenses					
Departmental appropriation	23,035	22,866	16,808	16,841	16,932
S74 External Revenue <sup>(a)</sup>	22	43	76	81	70
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	1,601	1,666	1,237	1,183	936
<b>Departmental total</b>	<b>24,658</b>	<b>24,575</b>	<b>18,121</b>	<b>18,105</b>	<b>17,938</b>
<b>Total expenses for Outcome 3</b>	<b>76,890</b>	<b>83,123</b>	<b>69,520</b>	<b>64,660</b>	<b>63,715</b>

	2021-22	2022-23
<b>Average Staffing Level (number)</b>	116	119

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

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

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

**Table 2.3.2: Program components of Outcome 3**

**Program 3.1: War Graves**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
War graves care & maintenance	21,771	27,024	23,857	23,776	23,875
War graves refurbishment, reconstruction & relocation	1,187	1,236	1,268	1,294	1,299
Compensation and legal expenses	5	5	5	5	5
Special Account Expenses:					
Services for Other Entities and Trust Moneys	20	20	35	45	45
Expenses not requiring appropriation in the Budget year	2,879	2,879	2,879	2,581	1,431
<b>Total program expenses</b>	<b>25,862</b>	<b>31,164</b>	<b>28,044</b>	<b>27,701</b>	<b>26,655</b>

**Program 3.2: Commemorative Activities**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' commemorative activities	23,770	24,716	20,621	18,854	19,122
<i>Australian Veterans' Recognition (Putting Veterans and Their Families First) Act 2019</i>	2,600	2,668	2,734	-	-
<b>Total program expenses</b>	<b>26,370</b>	<b>27,384</b>	<b>23,355</b>	<b>18,854</b>	<b>19,122</b>

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

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 3 – Acknowledgement and commemoration of those who served Australia and its allies in wars, conflicts and peace operations through promoting recognition of service and sacrifice, preservation of Australia's wartime heritage, and official commemorations.</b>		
<b>Program 3.1 - Provide and maintain war graves</b> This program acknowledges and commemorates veterans' service and sacrifice, and promotes an increased understanding of Australia's wartime history. To meet the Government's commitment, the Office of Australian War Graves cares for and maintains official commemorations and sites of collective official commemoration to the standards set by the Commonwealth War Graves Commission (CWGC).		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Provide and maintain war cemeteries, war plots, gardens of remembrance and memorials to the missing and other individual official commemorations for those eligible veterans who have died as a result of their service to Australia in wars, conflicts and peace operations.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	95% of official commemorations are inspected at least once annually to ensure they continue to meet the CWGC standards  Percentage of official commemorations that meet the standard is the same or higher than previous year	95%  Achieved
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	95% of official commemorations are inspected at least once annually to ensure they continue to meet the CWGC standards  Percentage of official commemorations that meet the standard compared to the previous year	≥ 95%  Percentage meeting standard is the same or higher than previous year
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

<b>Program 3.2 - Deliver commemorative activities</b> Commemorative activities are delivered to enable the community to better understand, acknowledge and commemorate the service and sacrifice of the men and women who have served Australia in wars, conflicts and peace operations.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Deliver domestic and international commemorative events to enable the community to better understand, acknowledge and commemorate the service and sacrifice of those who have served Australia in wars, conflicts and peace operations.</li> <li>Develop and distribute digital and hard copy educational and commemorative resources and information to promote an increased understanding in the community of Australia's experiences of service and wartime history.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	Commemorative event quality: Commemorative events are conducted to commemorate veterans' service in a dignified, solemn and respectful manner	Achieved
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Budget Year 2022-23	Commemorative event quality: Commemorative events are conducted to commemorate veterans' service in a dignified, solemn and respectful manner	The number of discrete complaints is less than 1% of the estimated audience for any one event
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences in entity resourcing and financial statements

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

#### 3.1.2 Analysis of budgeted financial statements

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

#### Departmental (DVA)

The budgeted DVA and DSHIS financial statements form the basis of the financial statements that will appear in the organisation's 2021-22 Annual Report, and input into the whole-of-government accounts. The budgeted financial statements are prepared on an accrual basis in accordance with the Australian Equivalents to International Financial Reporting Standards (AEIFRS).

DVA is budgeting for a breakeven operating result before depreciation and amortisation expense in 2022-23.

#### Departmental (DSHIS)

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2022-23. Revenue for 2022-23 is expected to be \$56.0 million and consists of \$55.9 million of own-source income and \$0.1 million of revenue from government, an increase of \$6.3 million from 2021-22 of \$49.7 million. This increase is primarily driven by the sale of goods and services (net premium revenue) which is expected to increase from \$45.6 million in 2021-22 to \$51.6 million in the 2022-23 financial year.

#### Administered statements

The Department will administer \$11.5 billion of administered expense in the 2022-23 financial year, excluding movement in the Military Compensation Liability provisions.

## 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	218,322	227,471	212,525	203,379	203,462
Suppliers	182,080	172,556	76,416	74,622	75,697
Depreciation and amortisation	47,687	51,338	44,453	43,132	38,704
Insurance claims	39,839	46,070	52,087	58,584	66,078
Other expenses	849	1,396	1,036	874	849
<b>Total expenses</b>	<b>488,777</b>	<b>498,831</b>	<b>386,517</b>	<b>380,591</b>	<b>384,790</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Net premium revenue	45,576	51,601	57,379	63,601	70,772
Rendering of services	6,685	6,804	6,940	7,053	7,143
Other revenue	3,975	4,343	4,751	5,198	5,675
<b>Total own-source revenue</b>	<b>56,236</b>	<b>62,748</b>	<b>69,070</b>	<b>75,852</b>	<b>83,590</b>
<b>Gains</b>					
Resources received free of charge	795	795	795	795	795
<b>Total gains</b>	<b>795</b>	<b>795</b>	<b>795</b>	<b>795</b>	<b>795</b>
<b>Total own-source income</b>	<b>57,031</b>	<b>63,543</b>	<b>69,865</b>	<b>76,647</b>	<b>84,385</b>
<b>Net cost of/(contribution by) services</b>	<b>431,746</b>	<b>435,288</b>	<b>316,652</b>	<b>303,944</b>	<b>300,405</b>
Revenue from Government	405,368	406,013	294,888	283,654	285,185
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(26,378)</b>	<b>(29,275)</b>	<b>(21,764)</b>	<b>(20,290)</b>	<b>(15,220)</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(26,378)</b>	<b>(29,275)</b>	<b>(21,764)</b>	<b>(20,290)</b>	<b>(15,220)</b>

Continued on next page



**Table 3.1a: Departmental comprehensive income statement (DVA) (showing net cost of services) (for the period ended 30 June) (continued)****Note: Impact of net cash appropriation arrangements**

	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(26,378)</b>	<b>(29,275)</b>	<b>(21,764)</b>	<b>(20,290)</b>	<b>(15,220)</b>
Depreciation/amortisation expenses previously funded through revenue appropriation <sup>(a)</sup>	28,097	29,634	22,596	21,729	17,137
Depreciation/amortisation expenses for ROU <sup>(b)</sup>	19,590	21,704	21,857	21,404	21,567
Principal repayments on leased assets	(21,309)	(22,063)	(22,689)	(22,843)	(23,484)
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	8,752	9,701	10,036	10,139	10,244
Trade and other receivables	45,000	45,992	47,053	47,871	48,561
Appropriation receivables	57,091	56,605	41,305	42,414	43,000
Investments	50,150	51,718	56,303	57,148	58,005
<b>Total financial assets</b>	<b>160,993</b>	<b>164,016</b>	<b>154,697</b>	<b>157,572</b>	<b>159,810</b>
<b>Non-financial assets</b>					
Land and buildings	110,793	139,754	119,299	100,634	84,361
Infrastructure, plant and equipment	131	53	-	-	-
Intangibles	55,519	41,629	33,859	28,711	28,389
Other non-financial assets	4,779	3,429	3,429	3,430	3,432
<b>Total non-financial assets</b>	<b>171,222</b>	<b>184,865</b>	<b>156,587</b>	<b>132,775</b>	<b>116,182</b>
<b>Total assets</b>	<b>332,215</b>	<b>348,881</b>	<b>311,284</b>	<b>290,347</b>	<b>275,992</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	44,464	41,897	30,204	30,781	31,460
Other payables	39,323	41,670	43,268	45,846	48,337
<b>Total payables</b>	<b>83,787</b>	<b>83,567</b>	<b>73,472</b>	<b>76,627</b>	<b>79,797</b>
<b>Interest bearing liabilities</b>					
Leases	82,474	112,694	92,580	75,349	58,669
<b>Total interest bearing liabilities</b>	<b>82,474</b>	<b>112,694</b>	<b>92,580</b>	<b>75,349</b>	<b>58,669</b>
<b>Provisions</b>					
Employee provisions	68,535	68,731	64,213	64,248	64,284
Other provisions	34,879	37,141	42,435	42,121	41,156
<b>Total provisions</b>	<b>103,414</b>	<b>105,872</b>	<b>106,648</b>	<b>106,369</b>	<b>105,440</b>
<b>Total liabilities</b>	<b>269,675</b>	<b>302,133</b>	<b>272,700</b>	<b>258,345</b>	<b>243,906</b>
<b>Net assets</b>	<b>62,540</b>	<b>46,748</b>	<b>38,584</b>	<b>32,002</b>	<b>32,086</b>
<b>EQUITY*</b>					
Contributed equity	361,217	375,700	389,300	403,008	418,312
Asset revaluation reserve	17,409	17,409	17,409	17,409	17,409
Retained surplus (accumulated deficit)	(316,086)	(346,361)	(368,125)	(388,415)	(403,635)
<b>Total equity</b>	<b>62,540</b>	<b>46,748</b>	<b>38,584</b>	<b>32,002</b>	<b>32,086</b>

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	413,284	416,315	319,429	282,545	284,599
Sale of goods and rendering of services	55,438	57,989	64,489	71,604	79,665
Net GST received	7,725	7,921	8,512	8,054	8,162
Other	4,231	4,019	4,517	5,198	5,675
<b>Total cash received</b>	<b>480,678</b>	<b>486,244</b>	<b>396,947</b>	<b>367,401</b>	<b>378,101</b>
<b>Cash used</b>					
Employees	216,987	226,458	215,926	202,582	203,426
Suppliers	191,496	181,846	95,842	81,303	82,385
Interest payments on lease liability	849	1,046	1,036	874	849
Other	53,086	53,314	56,534	58,851	66,994
<b>Total cash used</b>	<b>462,418</b>	<b>462,664</b>	<b>369,338</b>	<b>343,610</b>	<b>353,654</b>
<b>Net cash from/(used by) operating activities</b>	<b>18,260</b>	<b>23,580</b>	<b>27,609</b>	<b>23,791</b>	<b>24,447</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	18,959	14,483	13,600	13,708	15,304
Purchase of investments	(1,851)	1,568	4,585	845	857
<b>Total cash used</b>	<b>17,108</b>	<b>16,051</b>	<b>18,185</b>	<b>14,553</b>	<b>16,161</b>
<b>Net cash from/(used by) investing activities</b>	<b>(17,108)</b>	<b>(15,051)</b>	<b>(18,185)</b>	<b>(14,553)</b>	<b>(16,161)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	18,959	14,483	13,600	13,708	15,304
<b>Total cash received</b>	<b>18,959</b>	<b>14,483</b>	<b>13,600</b>	<b>13,708</b>	<b>15,304</b>
<b>Cash used</b>					
Lease liability - principal payments	21,309	22,063	22,689	22,843	23,485
<b>Total cash used</b>	<b>21,309</b>	<b>22,063</b>	<b>22,689</b>	<b>22,843</b>	<b>23,485</b>
<b>Net cash from/(used by) financing activities</b>	<b>(2,350)</b>	<b>(7,580)</b>	<b>(9,089)</b>	<b>(9,135)</b>	<b>(8,181)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,198)</b>	<b>949</b>	<b>335</b>	<b>103</b>	<b>105</b>
Cash and cash equivalents at the beginning of the reporting period	9,950	8,752	9,701	10,036	10,139
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>8,752</b>	<b>9,701</b>	<b>10,036</b>	<b>10,139</b>	<b>10,244</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	5,189	5,267	5,346	5,426	5,507
Suppliers	4,623	4,692	4,762	4,834	4,907
Insurance claims	39,839	46,070	52,087	58,584	66,078
<b>Total expenses</b>	<b>49,651</b>	<b>56,029</b>	<b>62,195</b>	<b>68,844</b>	<b>76,492</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Net premium revenue	45,576	51,601	57,379	63,601	70,772
Resources received free of charge	65	65	65	65	65
Other revenue	3,890	4,243	4,631	5,058	5,535
<b>Total own-source revenue</b>	<b>49,531</b>	<b>55,909</b>	<b>62,075</b>	<b>68,724</b>	<b>76,372</b>
<b>Total own-source income</b>	<b>49,531</b>	<b>55,909</b>	<b>62,075</b>	<b>68,724</b>	<b>76,372</b>
<b>Net cost of/(contribution by) services</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
Revenue from Government	120	120	120	120	120
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Note: Reconciliation of comprehensive income attributable to the agency**

	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	-	-	-	-	-
<b>Total comprehensive income attributable to the agency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6,709	6,843	6,980	7,085	7,191
Trade and other receivables	41,761	43,431	45,168	45,846	46,534
Investments	50,150	51,718	56,303	57,148	58,005
<b>Total financial assets</b>	<b>98,620</b>	<b>101,992</b>	<b>108,451</b>	<b>110,079</b>	<b>111,730</b>
<b>Non-financial assets</b>					
Other non-financial assets	100	100	100	101	103
<b>Total non-financial assets</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>101</b>	<b>103</b>
<b>Total assets</b>	<b>98,720</b>	<b>102,092</b>	<b>108,551</b>	<b>110,180</b>	<b>111,833</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,091	8,252	8,417	8,544	8,671
Other payables	34,374	35,323	36,323	38,139	40,630
<b>Total payables</b>	<b>42,465</b>	<b>43,575</b>	<b>44,740</b>	<b>46,683</b>	<b>49,301</b>
<b>Provisions</b>					
Other provisions	32,869	35,131	40,425	40,111	39,146
<b>Total provisions</b>	<b>32,869</b>	<b>35,131</b>	<b>40,425</b>	<b>40,111</b>	<b>39,146</b>
<b>Total liabilities</b>	<b>75,334</b>	<b>78,706</b>	<b>85,165</b>	<b>86,794</b>	<b>88,447</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>					
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 3.3b: Budgeted departmental statement of cash flows (DSHIS) (for the period ended 30 June)**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	120	120	120	120	120
Sale of goods and rendering of services	48,469	50,861	56,623	64,691	72,524
Other	4,430	4,243	4,631	5,058	5,535
<b>Total cash received</b>	<b>53,019</b>	<b>55,224</b>	<b>61,374</b>	<b>69,869</b>	<b>78,179</b>
<b>Cash used</b>					
Employees	5,729	5,267	5,346	5,426	5,507
Suppliers	4,399	4,466	4,532	4,642	4,715
Other	44,484	43,789	46,774	58,851	66,994
<b>Total cash used</b>	<b>54,612</b>	<b>53,522</b>	<b>56,652</b>	<b>68,919</b>	<b>77,216</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,593)</b>	<b>1,702</b>	<b>4,722</b>	<b>950</b>	<b>963</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of investments	(1,851)	1,568	4,585	845	857
<b>Total cash used</b>	<b>(1,851)</b>	<b>1,568</b>	<b>4,585</b>	<b>845</b>	<b>857</b>
<b>Net cash from/(used by) investing activities</b>	<b>1,851</b>	<b>(1,568)</b>	<b>(4,585)</b>	<b>(845)</b>	<b>(857)</b>
<b>Net increase/(decrease) in cash held</b>	<b>258</b>	<b>134</b>	<b>137</b>	<b>105</b>	<b>106</b>
Cash and cash equivalents at the beginning of the reporting period	6,451	6,709	6,843	6,980	7,085
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6,709</b>	<b>6,843</b>	<b>6,980</b>	<b>7,085</b>	<b>7,191</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2022</b>	<b>(316,086)</b>	<b>17,409</b>	<b>361,217</b>	<b>62,540</b>
<b>Comprehensive income</b>				
Comprehensive income attributable to the Australian Government	(29,275)	-	-	(29,275)
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(29,275)</b>	<b>-</b>	<b>-</b>	<b>(29,275)</b>
<b>Transactions with owners</b>				
<b>Contribution by owners</b>				
Appropriation (equity injection)	-	-	658	658
Departmental Capital Budget (DCBs)	-	-	13,825	13,825
Other	(1,000)	-	-	(1,000)
<b>Sub-total transactions with owners</b>	<b>(1,000)</b>	<b>-</b>	<b>14,483</b>	<b>13,483</b>
<b>Estimated closing balance as at 30 June 2023</b>	<b>(346,361)</b>	<b>17,409</b>	<b>375,700</b>	<b>46,748</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (Departmental Capital Budget)	13,707	13,825	13,407	13,515	15,111
Equity injections - Bill 2	5,252	658	193	193	193
<b>Total new capital appropriations</b>	<b>18,959</b>	<b>14,483</b>	<b>13,600</b>	<b>13,708</b>	<b>15,304</b>
<b>Provided for:</b>					
Purchase of non-financial assets	18,959	14,483	13,600	13,708	15,304
<b>Total items</b>	<b>18,959</b>	<b>14,483</b>	<b>13,600</b>	<b>13,708</b>	<b>15,304</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - Equity Injections <sup>(a)</sup>	5,252	658	193	193	193
Funded by capital appropriations - Departmental Capital Budget <sup>(b)</sup>	13,707	13,825	13,407	13,515	15,111
<b>TOTAL</b>	<b>18,959</b>	<b>14,483</b>	<b>13,600</b>	<b>13,708</b>	<b>15,304</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	18,959	14,483	13,600	13,708	15,304
<b>Total cash used to acquire assets</b>	<b>18,959</b>	<b>14,483</b>	<b>13,600</b>	<b>13,708</b>	<b>15,304</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).



**Table 3.6: Statement of asset movements (Budget year 2022-23)**

	Buildings	Other infrastructure, plant and equipment	Intangibles	Assets held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2022</b>					
Gross book value	39,952	777	207,419	1,350	249,498
Gross book value - ROU assets	142,330	174	-	-	142,504
Accumulated depreciation/ amortisation and impairment	(10,768)	(646)	(151,900)	-	(163,314)
Accumulated depreciation/ amortisation and impairment - ROU assets	(60,721)	(174)	-	-	(60,895)
<b>Opening net book balance</b>	<b>110,793</b>	<b>131</b>	<b>55,519</b>	<b>1,350</b>	<b>167,793</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>	-	-	223	-	223
Appropriation ordinary annual services <sup>(b)</sup>	8,400	-	5,425	-	13,825
By purchase - ROU assets	52,283	-	-	-	52,283
<b>Total additions</b>	<b>60,683</b>	<b>-</b>	<b>5,648</b>	<b>-</b>	<b>66,331</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(10,018)	(78)	(19,538)	-	(29,634)
Depreciation/amortisation on ROU assets	(21,704)	-	-	-	(21,704)
Disposals <sup>(c)</sup>	-	-	-	(1,350)	(1,350)
<b>Total other movements</b>	<b>(31,722)</b>	<b>(78)</b>	<b>(19,538)</b>	<b>(1,350)</b>	<b>(52,688)</b>
<b>As at 30 June 2023</b>					
Gross book value	48,352	777	213,067	-	262,196
Gross book value - ROU assets	194,613	174	-	-	194,787
Accumulated depreciation/ amortisation and impairment	(20,786)	(724)	(171,438)	-	(192,948)
Accumulated depreciation/ amortisation and impairment - ROU assets	(82,425)	(174)	-	-	(82,599)
<b>Closing net book balance</b>	<b>139,754</b>	<b>53</b>	<b>41,629</b>	<b>-</b>	<b>181,436</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses.

(c) Net proceeds may be returned to the OPA.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	11,290	10,790	10,939	11,083	11,083
Grants	28,747	64,148	16,381	14,017	8,152
Personal benefits	6,953,020	7,735,917	6,611,418	6,533,391	6,449,631
Health care payments	5,476,438	5,305,767	5,229,303	5,333,100	5,394,467
Payments to corporate entities	46,093	42,828	41,324	41,381	41,317
Depreciation and amortisation	2,879	2,879	2,879	2,581	1,431
Other	70,843	84,034	58,933	54,722	51,634
<b>Total expenses administered on behalf of government</b>	<b>12,589,310</b>	<b>13,246,363</b>	<b>11,971,177</b>	<b>11,990,275</b>	<b>11,957,715</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Other sources of non-taxation revenue	18,443	18,443	18,443	18,443	18,443
<b>Total non-taxation revenue</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>
<b>Total own-source revenue administered on behalf of government</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>
<b>Net cost of/(contribution by) services</b>	<b>12,570,867</b>	<b>13,227,920</b>	<b>11,952,734</b>	<b>11,971,832</b>	<b>11,939,272</b>
<b>Total comprehensive income/(loss)</b>	<b>(12,570,867)</b>	<b>(13,227,920)</b>	<b>(11,952,734)</b>	<b>(11,971,832)</b>	<b>(11,939,272)</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	33,422	33,422	33,422	33,422	33,422
Other receivables	82,421	82,461	82,536	82,536	82,536
Investments	1,685,863	1,867,432	1,937,007	1,975,143	1,999,714
<b>Total financial assets</b>	<b>1,801,706</b>	<b>1,983,315</b>	<b>2,052,965</b>	<b>2,091,101</b>	<b>2,115,672</b>
<b>Non-financial assets</b>					
Other non-financial assets	68,436	67,977	67,474	65,157	63,726
<b>Total non-financial assets</b>	<b>68,436</b>	<b>67,977</b>	<b>67,474</b>	<b>65,157</b>	<b>63,726</b>
<b>Total assets administered on behalf of Government</b>	<b>1,870,142</b>	<b>2,051,292</b>	<b>2,120,439</b>	<b>2,156,258</b>	<b>2,179,398</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Personal benefits	63,483	70,834	80,981	93,549	100,273
Grants	5,035	5,045	5,045	5,045	5,338
Health and other payables	59,005	59,020	59,039	59,039	59,039
<b>Total payables</b>	<b>127,523</b>	<b>134,899</b>	<b>145,065</b>	<b>157,633</b>	<b>164,650</b>
<b>Provisions</b>					
Employee provisions	3,377	3,242	3,085	3,085	3,085
Personal benefits provisions	25,666,902	26,267,800	27,083,300	27,911,000	28,738,700
Health and other provisions	22,491,599	23,592,240	24,706,474	25,833,886	26,958,167
<b>Total provisions and payables</b>	<b>48,161,878</b>	<b>49,863,282</b>	<b>51,792,859</b>	<b>53,747,971</b>	<b>55,699,952</b>
<b>Total liabilities administered on behalf of Government</b>	<b>48,289,401</b>	<b>49,998,181</b>	<b>51,937,924</b>	<b>53,905,604</b>	<b>55,864,602</b>
<b>Net assets/(liabilities)</b>	<b>(46,419,259)</b>	<b>(47,946,889)</b>	<b>(49,817,485)</b>	<b>(51,749,346)</b>	<b>(53,685,204)</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	48,000	48,000	48,000	48,000	48,000
Other	18,330	18,403	18,368	18,443	18,443
<b>Total cash received</b>	<b>66,330</b>	<b>66,403</b>	<b>66,368</b>	<b>66,443</b>	<b>66,443</b>
<b>Cash used</b>					
Personal benefits	6,417,020	7,127,668	5,785,771	5,693,123	5,615,207
Health payments	4,220,676	4,311,433	4,214,808	4,299,884	4,365,071
Grant payments	34,091	89,850	23,556	22,543	12,608
Employees	11,290	10,925	11,096	11,083	11,083
Payments to corporate entities	46,093	42,828	41,324	41,381	41,317
<b>Total cash used</b>	<b>10,729,170</b>	<b>11,582,704</b>	<b>10,076,555</b>	<b>10,068,014</b>	<b>10,045,286</b>
<b>Net cash from/(used by) operating activities</b>	<b>(10,662,840)</b>	<b>(11,516,301)</b>	<b>(10,010,187)</b>	<b>(10,001,571)</b>	<b>(9,978,843)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	-	2,420	2,376	264	-
Payments to corporate entities	143,409	181,569	69,575	38,136	24,571
<b>Total cash used</b>	<b>143,409</b>	<b>183,989</b>	<b>71,951</b>	<b>38,400</b>	<b>24,571</b>
<b>Net cash from/(used) by investing activities</b>	<b>(143,409)</b>	<b>(183,989)</b>	<b>(71,951)</b>	<b>(38,400)</b>	<b>(24,571)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital injections	-	2,420	2,376	264	-
<b>Total cash received</b>	<b>-</b>	<b>2,420</b>	<b>2,376</b>	<b>264</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>-</b>	<b>2,420</b>	<b>2,376</b>	<b>264</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>(10,806,249)</b>	<b>(11,697,870)</b>	<b>(10,079,762)</b>	<b>(10,039,707)</b>	<b>(10,003,414)</b>
Cash and cash equivalents at beginning of reporting period	33,422	33,422	33,422	33,422	33,422
Cash from Official Public Account	10,824,579	11,716,273	10,098,130	10,058,150	10,021,857
Cash to Official Public Account	(18,330)	(18,403)	(18,368)	(18,443)	(18,443)
<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 3.10: Administered capital budget statement (for the period ended 30 June)**

	Estimated actual 2021-22 \$'000	Budget 2022-23 \$'000	Forward estimate 2023-24 \$'000	Forward estimate 2024-25 \$'000	Forward estimate 2025-26 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 2	-	2,420	2,376	264	-
<b>Total new capital appropriations</b>	-	<b>2,420</b>	<b>2,376</b>	<b>264</b>	-
<b>Provided for:</b>					
Purchase of non-financial assets	-	2,420	2,376	264	-
<b>Total items</b>	-	<b>2,420</b>	<b>2,376</b>	<b>264</b>	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	-	2,420	2,376	264	-
<b>TOTAL</b>	-	<b>2,420</b>	<b>2,376</b>	<b>264</b>	-

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations if applicable.

**Table 3.11: Statement of administered asset movements (Budget year 2022-23)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2022</b>					
Gross book value	-	56,702	5,494	13,333	75,529
Accumulated depreciation/ amortisation and impairment	-	(857)	(1,448)	(4,788)	(7,093)
<b>Opening net book balance</b>	<b>-</b>	<b>55,845</b>	<b>4,046</b>	<b>8,545</b>	<b>68,436</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>	-	2,420	-	-	2,420
<b>Total additions</b>	<b>-</b>	<b>2,420</b>	<b>-</b>	<b>-</b>	<b>2,420</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(857)	(1,448)	(574)	(2,879)
<b>Total other movements</b>	<b>-</b>	<b>(857)</b>	<b>(1,448)</b>	<b>(574)</b>	<b>(2,879)</b>
<b>As at 30 June 2023</b>					
Gross book value	-	59,122	5,494	13,333	77,949
Accumulated depreciation/ amortisation and impairment	-	(1,714)	(2,896)	(5,362)	(9,972)
<b>Closing net book balance</b>	<b>-</b>	<b>57,408</b>	<b>2,598</b>	<b>7,971</b>	<b>67,977</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Bill (No. 2) 2022-23, includes CDABs.

# **AUSTRALIAN WAR MEMORIAL**

## **ENTITY RESOURCES AND PLANNED PERFORMANCE**





# AUSTRALIAN WAR MEMORIAL

<b>SECTION 1: ENTITY OVERVIEW AND RESOURCES .....</b>	<b>81</b>
1.1 Strategic direction statement.....	81
1.2 Entity resource statement.....	83
1.3 Budget measures .....	85
<b>SECTION 2: OUTCOMES AND PLANNED PERFORMANCE.....</b>	<b>86</b>
2.1 Budgeted expenses and performance for Outcome 1 .....	87
<b>SECTION 3: BUDGETED FINANCIAL STATEMENTS .....</b>	<b>96</b>
3.1 Budgeted financial statements .....	96
3.2 Budgeted financial statements tables.....	97



# AUSTRALIAN WAR MEMORIAL

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The role of the Australian War Memorial (the Memorial) is to deliver all functions required of the Memorial under the *Australian War Memorial Act 1980*, encapsulated in a single program outcome:

*Outcome 1: Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies and research.*

This outcome is consistent with the Memorial's purpose to commemorate the sacrifice of those Australians who have died in war or on operational service, and those who have served our nation in times of conflict. Through the Memorial and its National Collection, Australia's wartime experience is remembered and better understood.

The Memorial positions itself as a leading cultural institution through housing the pre-eminent collection of Australian wartime artefacts and related material. The Memorial's Development Project - *Our Continuing Story* - will address the Memorial's pressing need for greater exhibition, archive, storage and commemorative capacity. It will provide the necessary and appropriate gallery space and facilities for the Memorial to record and tell the stories of the more than 100,000 Australians who have served on operations in East Timor, Afghanistan or Iraq and on numerous peacekeeping and humanitarian operations.

Early construction works commenced in 2020, with major construction works on three key elements of the project commenced in 2021 – the new Anzac Hall, Southern Entrance and CEW Bean Building extension. The Memorial has committed to remaining open to the public, delivering a positive experience for visitors and school students during the Development Project. In addition to the focus on the expansion and modernisation of the galleries and grounds, the Memorial will continue to prioritise:

- The provision of dignified and fitting ceremonies, for both Anzac Day and Remembrance Day, and other commemorative occasions such as the daily Last Post Ceremony.
- The development of the National Collection in line with the Collection Development Plan and Gallery Master Plan.
- The Official Histories of Australian Operations in Iraq and Afghanistan, and Australian Peacekeeping Operations in East Timor, led by the Official Historian appointed by the Prime Minister.
- Completion of the Digitisation Program including transition to business as usual. This project culminates in digitising eleven collections including

- photographic negatives, archival material, posters, maps, large technology objects, magnetic audio-visual tapes and narrow gauge film.
- Leveraging website, online and social media presence to provide enhanced user experiences and interactive content during the Development Project to provide alternative means in engaging visitors.

Further details of the objectives and performance evaluation mechanisms attached to this strategy are detailed in Section 2 of this document.

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: Australian War Memorial resource statement — Budget estimates for 2022-23 as at Budget March 2022**

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>112,194</b>	<b>99,997</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	46,093	42,828
Annual appropriations - other services <sup>(b)</sup>		
Equity Injection	143,409	181,569
Total annual appropriations	189,502	224,397
<b>Total funds from Government</b>	<b>189,502</b>	<b>224,397</b>
<b>Funds from other sources</b>		
Interest	782	341
Royalties	8	10
Sale of goods and services	1,236	2,155
Other	1,625	1,640
<b>Total funds from other sources</b>	<b>3,651</b>	<b>4,146</b>
<b>Total net resourcing for AWM</b>	<b>305,347</b>	<b>328,540</b>
	2021-22	2022-23
<b>Average staffing level</b>	291	299

All figures shown above are GST exclusive.

(a) Appropriation Bill (No. 1) 2022-23.

(b) Appropriation Bill (No. 2) 2022-23.

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

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

## **1.3 BUDGET MEASURES**

There are no Budget measures in Part 1 relating to the Australian War Memorial, as part of the 2022-23 Budget.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent annual performance statement and corporate plan for the Australian War Memorial can be found at:

<https://www.awm.gov.au/about/organisation/corporate>



**2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1**

**Outcome 1: Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies and research.**

**Budgeted expenses for Outcome 1**

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>Program 1.1: Australian War Memorial</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	46,093	42,828	41,324	41,381	41,318
Expenses not requiring appropriation in the Budget year	6,864	11,495	12,854	14,572	14,572
Revenues from other independent sources	4,151	4,646	4,619	5,647	7,765
<b>Total expenses for Program 1</b>	<b>57,108</b>	<b>58,969</b>	<b>58,797</b>	<b>61,600</b>	<b>63,655</b>
<b>Total expenses for Outcome 1</b>	<b>57,108</b>	<b>58,969</b>	<b>58,797</b>	<b>61,600</b>	<b>63,655</b>
	2021-22	2022-23			
<b>Average Staffing Level (number)</b>	291	299			

**Table 2.1.2: Program Key Activities Expenses**

<b>Program 1.1: Australian War Memorial</b>					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<i>1. Maintenance and development of the National Memorial and the National Collection of historical material.</i>					
Annual departmental expenses:					
Departmental item	34,416	35,991	38,005	41,204	43,682
<b>Total Activity 1 expenses</b>	<b>34,416</b>	<b>35,991</b>	<b>38,005</b>	<b>41,204</b>	<b>43,682</b>
<i>2. The delivery of commemorative ceremonies, exhibitions, and interpretive services.</i>					
Annual departmental expenses:					
Departmental item	14,051	14,812	14,190	11,904	13,583
<b>Total Activity 2 expenses</b>	<b>14,051</b>	<b>14,812</b>	<b>14,190</b>	<b>11,904</b>	<b>13,583</b>
<i>3. The creation and dissemination of research and information.</i>					
Annual departmental expenses:					
Departmental item	8,641	8,166	6,602	8,492	6,390
<b>Total Activity 3 expenses</b>	<b>8,641</b>	<b>8,166</b>	<b>6,602</b>	<b>8,492</b>	<b>6,390</b>
<b>Total program expenses</b>	<b>57,108</b>	<b>58,969</b>	<b>58,797</b>	<b>61,600</b>	<b>63,655</b>

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

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1: Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies and research.</b>		
<b>Program 1-</b> To maintain and develop the National Memorial and a National Collection of historical material and through commemorative ceremonies, exhibitions, research, interpretation and dissemination.		
<b>Key Activities</b>	<b>1. Maintenance and development of the National Memorial and the National Collection of historical material.</b>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current year 2021-22	<p>1.1.1 Staged implementation of the Development Project including commencement of new Anzac Hall, Southern Entrance and CEW Bean Building extension construction works.</p> <p>1.1.2 Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project.</p> <p>1.1.3 The Memorial maintains a cost-recovery based digital access program in support of telling stories of Australian service and sacrifice.</p> <p>1.1.4 Continuation of the Digitisation Project, with a focus on Second World War unit war diaries and other 'at risk' collections.</p>	<p>1.1.1 Development Project activities delivered in line with approved project program, budget and reported to Government by Annual Project update, including Works on new Anzac Hall, Southern Entrance and CEW Bean Building extension progressed as scheduled. Main Building lower level refurbishments progressed as scheduled. Development Project works experienced a minor delay of approximately 6 weeks due to the authority approvals and COVID-19 lockdown delays. The project overall remains on schedule with the 6 week delay being absorbed over the life of the works.</p> <p>1.1.2 National Collection growth has been in accordance with identified priorities and collection gaps documented in the Collection Development Plan.</p> <p>1.1.3 Digital access program data collected and analysed.</p> <p>1.1.4 Complete the current Digitisation Project, with some ongoing work continuing as business as usual. The Digitisation Project will finish on 30 June 2022 with some work continuing within the existing funding and transitioning to business as usual.</p>

Continued on next page

Year	Performance measures	Planned Performance Results
Budget Year 2022-23	<p>1.2.1 Staged implementation of the Development Project, including continuation of Main Building lower level refurbishments; and continuation of new Anzac Hall and CEW Bean works; and completion of Southern Entrance external works.</p> <p>1.2.2 Develop, resource and implement revised programs to manage and maximise new facilities delivered through the Development Project.</p> <p>1.2.3 Continued development and maintenance of the National Collection, including items to meet identified priorities such as peacekeeping and peacetime operations in line with the Collection Development Plan, Collection Management Framework and Gallery Master Plan.</p>	<p>1.2.1 Development Project activities delivered in line with approved program budget and schedule and reported to Government by annual project update.</p> <p>1.2.2 Priorities, programs and requirements clearly understood, scoped and synced with Development.</p> <p>1.2.3 Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.</p>
Forward Estimates 2023-26	<p>1.3.1 Staged implementation of the Development Project, including opening of the new Southern Entry plus continuation of new Anzac Hall and CEW Bean works; and continuation of Main Building lower level refurbishment.</p> <p>1.3.2 Revise, resource and implement programs to manage and maximise new facilities delivered through the Development Project.</p> <p>1.3.3 Continued development and maintenance of the National Collection, including items to meet identified priorities such as peacekeeping and peacetime operations in line with the Collection Development Plan, Collection Management Framework and Gallery Master Plan.</p>	<p>1.3.1 Development Project activities delivered in line with approved program budget and schedule and reported to Government by Annual Project update specifically Southern Entry opened to the public in June 2024.</p> <p>1.3.2 Additional requirements clearly understood, scoped, resourced and synced with the Development Project.</p> <p>1.3.3 Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.</p>

- (a) Previous year reporting has been based on program component reporting. Reporting for 2022-23 has been updated to consolidate program components into 3 key activities.

Key Activities	2. The delivery of commemorative ceremonies, exhibitions, and interpretive services.	
Year	Performance measures	Expected Performance Results
Current year 2021-22	<p>2.1.1 Deliver major and minor commemorative ceremonies and events as scheduled.</p> <p>2.1.2 Deliver daily Last Post ceremonies including online streaming.</p> <p>2.1.3 Development of exhibition content for new galleries and public spaces as part of the Development Project, in accordance with Gallery Master Plan.</p> <p>2.1.4 Delivery of temporary &amp; touring exhibitions to further tell stories of Australian experience of war, that are additional to, and expand upon, the Permanent Exhibitions.</p> <p>2.1.5 Deliver a series of quality, engaging curriculum-related school education programs for on-site education groups, as well as online option.</p> <p>2.1.6 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.</p>	<p>2.1.1 All major commemorations delivered as scheduled, in modified formats if required, and in accordance with public health directions. Major commemorations delivered on Remembrance Day and Anzac Day.</p> <p>All minor commemorations delivered as scheduled or in modified formats where required, and in accordance with public health directions.</p> <p>2.1.2 The Last Post ceremony was delivered daily with the exception of the period the Memorial was closed in late 2021 due to public health directions. During this period recordings of previous ceremonies were streamed.</p> <p>2.1.3 Gallery Master Plan is delivered in accordance with the approved program and budget as reported to Government in the Annual Project update.</p> <p>2.1.4 To date, six temporary displays delivered. Touring exhibition program scheduled to deliver to five interstate venues with four completed to date.</p> <p>2.1.5 Onsite programs were paused in 2021 due to COVID restrictions on schools travelling recommenced in 2022. Increased offsite experiences were developed and offered including interactive excursions, webinars and Memorial box loans.</p> <p>2.1.6 General Visitor Survey results indicate 60% of visitors engaged with staff during their visit. Total satisfaction is currently is 92%, with 76% very satisfied.</p>

Continued on next page

Budget Year 2022-23	<p>2.2.1 Deliver major and minor commemorative ceremonies and events as scheduled including daily Last Post ceremonies.</p> <p>2.2.2 Development of exhibition content for new galleries and public spaces as part of the Development Project, in accordance with Gallery Master Plan.</p> <p>2.2.3 Delivery of temporary &amp; touring exhibitions to further tell stories of Australian experience of war that are additional to, and expand upon, the permanent exhibitions.</p> <p>2.2.4 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.</p> <p>2.2.5 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.</p>	<p>2.2.1 All major and minor commemorations delivered as scheduled and in accordance with public health directions and Development capacity as required. Last Post ceremony delivered daily, with 95% uptime for online streaming.</p> <p>2.2.2 Gallery Master Plan is delivered in accordance with the approved program and budget as reported to Government in the Annual Project update.</p> <p>2.2.3 Temporary displays delivered where and when possible during the Development Project. Touring exhibition program delivered to a minimum of four interstate venues.</p> <p>2.2.4 Tours and events to be delivered within the framework of public health requirements and taking into account temporary gallery space limits associated with the Development Project. A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.</p> <p>2.2.5 Feedback and satisfaction levels remain positive during the period of the Development Project.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Forward Estimates 2023-26	<p>2.3.1 As per 2022-2023 for commemorative ceremonies.</p> <p>2.3.2 Delivery of new exhibitions for galleries and public spaces as part of the Development Project in accordance with the Gallery Master Plan.</p>	<p>2.3.1 As per 2022-2023 for commemorative ceremonies.</p> <p>2.3.2 The Gallery Master Plan is delivered upon in accordance with the approved program and budget.</p>

Continued on next page

	<p>2.3.3 Review, resource and implement future facing exhibition and public programs to support new facilities delivered through the Development Project.</p> <p>2.3.4 Delivery of temporary &amp; touring exhibitions to further tell stories of Australian experience of war that are additional to, and expand upon, the permanent exhibitions.</p> <p>2.3.5 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.</p>	<p>2.3.3 Exhibitions and public program requirements clearly understood, scoped, synced with Development progress and resourced.</p> <p>2.3.4 Temporary displays delivered where and when possible during the Development Project. Touring exhibition program delivered to a minimum of four interstate venues.</p> <p>2.3.5 Tours and events to be delivered within the framework of public health requirements and taking into account temporary gallery space limits associated with the Development Project.</p>
--	--	--

- (a) Previous year reporting has been based on program component reporting. Reporting for 2022-23 has been updated to consolidate program components into 3 key activities.

Key Activities	3. The creation and dissemination of research and information.	
Year	Performance measures	Expected Performance Results
Current Year 2021-22	<p>3.1.1 Support for research about Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history including publication of Wartime magazine.</p> <p>3.1.2 Continue to deliver the Official Histories of East Timor, Iraq and Afghanistan Project.</p> <p>3.1.3 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.</p>	<p>3.1.1 Continued strong demand for Memorial historical advice, uptake of Memorial research facilities, and as evidenced by statistical analysis relating to Research Centre and online records access. Alternative arrangements continue for access to the Research Centre Information Service due to COVID-19 and the Development Project. Access reflects steady demand, noting the space has been limited to bookings of seven members of the public per day.</p> <p>3.1.2 Deliver the remaining five volumes of the Official Histories Project to achieve authoring completion- Official Histories project delayed 6 months due to COVID-19, no financial impact from extension.</p> <p>3.1.3 All online channels including the website and social media platforms continue to be highly viewed.</p>
Year	Performance measures	Planned Performance Results
Budget Year 2022-23	<p>3.2.1 Support for research about Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.</p> <p>3.2.2 Plan and resource new and revised visitor services to support the new facilities delivered through the Development Project.</p>	<p>3.2.1 Continued strong demand for Memorial historical advice and uptake of Memorial research facilities as evidenced by statistical analysis relating to Research Centre, online records access and successful publication of original research.</p> <p>3.2.2 Program priorities and requirements clearly understood, scoped and synced with the Development Project.</p>

Continued on next page



	<p>3.2.3 Finalise the Official Histories of East Timor, Iraq and Afghanistan project.</p> <p>3.2.4 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.</p>	<p>3.2.3 Official Histories achieved authoring completion.</p> <p>3.2.4 Launch of new Digital Engagement Strategy 2022-2025</p> <p>Strong website visitation including collection searches, social media engagement and delivery of quality digital content.</p>
<b>Year</b>	<b>Performance measures</b>	<b>Planned Performance Results</b>
Forward Estimates 2023-2026	<p>3.3.1 As per 2022-23 for research about military history.</p> <p>3.3.2 Finalise Official Histories, East Timor, Iraq and Afghanistan.</p> <p>3.3.3 Review, resource and implement future facing activities to support new facilities delivered through the Development Project.</p> <p>3.3.4 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.</p>	<p>3.3.1 As per 2022-23 for research about military history.</p> <p>3.3.2 Official Histories cleared through Government for final publication.</p> <p>3.3.3 Requirements clearly understood, scoped, synced and resourced with Development Project progress.</p> <p>3.3.4 Strong website visitation including collection searches, social media engagement and delivery of quality digital content.</p>

- (a) Previous year reporting has been based on program component reporting. Reporting for 2022-23 has been updated to consolidate program components into 3 key activities.

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

#### **3.1 Budgeted financial statements**

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

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

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

The Memorial is forecasting a loss in the Budget year of \$11.5 million with similar/increasing losses reflected in the forward year estimates.

The losses reflect reduced non-government revenue over the forward estimates due to the disruption of major construction on site, along with a timing mis-match of appropriation received against delayed expenditure on certain activities, with this expenditure funded from cash reserves. The results are further impacted by the shortfall between Bill 1 Appropriation and increasing depreciation on an expanded asset base, as well as unfunded depreciation expenditure for the Development from 2023-24.

The timeframe for delivery of the project remains unchanged.

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

The total equity of \$1.85 billion in 2022-23 is an increase of \$170 million from 2021-22, represented by the increase in equity injections to fund capital expenditure.

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

The Memorial's primary liability continues to be employee provisions which, during 2022-23, are projected to be \$9.9 million, as a result of accruing leave entitlements.

**3.2 Budgeted financial statements tables****Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	25,623	26,248	25,937	26,383	26,870
Suppliers	16,081	16,745	15,241	14,801	16,695
Depreciation and amortisation	15,404	15,976	17,619	20,416	20,090
<b>Total expenses</b>	<b>57,108</b>	<b>58,969</b>	<b>58,797</b>	<b>61,600</b>	<b>63,655</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	1,087	2,005	2,005	3,440	5,450
Interest	782	341	314	307	302
Rental Income	149	150	150	150	150
Royalties	8	10	10	10	10
Other	1,625	1,640	1,640	1,240	1,353
<b>Total own-source revenue</b>	<b>3,651</b>	<b>4,146</b>	<b>4,119</b>	<b>5,147</b>	<b>7,265</b>
<b>Gains</b>					
Other (Gifted assets, resources free of charge)	2,500	500	500	500	500
<b>Total gains</b>	<b>2,500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Total own-source income</b>	<b>6,151</b>	<b>4,646</b>	<b>4,619</b>	<b>5,647</b>	<b>7,765</b>
<b>Net (cost of)/contribution by services</b>	<b>(50,957)</b>	<b>(54,323)</b>	<b>(54,178)</b>	<b>(55,953)</b>	<b>(55,890)</b>
Revenue from Government	46,093	42,828	41,324	41,381	41,318
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(4,864)</b>	<b>(11,495)</b>	<b>(12,854)</b>	<b>(14,572)</b>	<b>(14,572)</b>
<b>Total comprehensive income/(loss)</b>	<b>(4,864)</b>	<b>(11,495)</b>	<b>(12,854)</b>	<b>(14,572)</b>	<b>(14,572)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(4,864)</b>	<b>(11,495)</b>	<b>(12,854)</b>	<b>(14,572)</b>	<b>(14,572)</b>

Continued on next page

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

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

	2021-22	2022-23	2023-24	2024-25	2025-26
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total comprehensive income/(loss)</b>					
- as per statement of					
<b>Comprehensive Income</b>	<b>(4,864)</b>	<b>(11,495)</b>	<b>(12,854)</b>	<b>(14,572)</b>	<b>(14,572)</b>
plus: Heritage and cultural depreciation/ amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	-	-	-	-	-
plus: depreciation/amortisation expenses on ROU assets	373	379	319	10	-
less: lease principal repayments <sup>(b)</sup>	(373)	(379)	(319)	(10)	-
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>(4,864)</b>	<b>(11,495)</b>	<b>(12,854)</b>	<b>(14,572)</b>	<b>(14,572)</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	4,997	4,645	5,815	5,902	4,498
Trade and other receivables	1,454	1,454	1,454	1,454	1,454
Investments accounted for under the equity method	95,000	67,000	62,000	54,000	55,000
<b>Total financial assets</b>	<b>101,451</b>	<b>73,099</b>	<b>69,269</b>	<b>61,356</b>	<b>60,952</b>
<b>Non-financial assets</b>					
Land and buildings	375,971	566,971	621,110	640,927	646,031
Property, plant and equipment	1,214,963	1,222,078	1,228,752	1,240,879	1,246,366
Intangibles	4,684	4,646	4,064	3,597	3,409
Inventories	201	201	201	201	201
Other non-financial assets	144	144	144	144	144
<b>Total non-financial assets</b>	<b>1,595,963</b>	<b>1,794,040</b>	<b>1,854,271</b>	<b>1,885,748</b>	<b>1,896,151</b>
<b>Total assets</b>	<b>1,697,414</b>	<b>1,867,139</b>	<b>1,923,540</b>	<b>1,947,104</b>	<b>1,957,103</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	3,988	3,988	3,988	3,988	3,988
Other	1,829	1,829	1,829	1,829	1,829
<b>Total payables</b>	<b>5,817</b>	<b>5,817</b>	<b>5,817</b>	<b>5,817</b>	<b>5,817</b>
<b>Interest bearing liabilities</b>					
Leases	702	320	-	-	-
<b>Total interest bearing liabilities</b>	<b>702</b>	<b>320</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employee provisions	9,897	9,930	9,930	9,930	9,930
<b>Total provisions</b>	<b>9,897</b>	<b>9,930</b>	<b>9,930</b>	<b>9,930</b>	<b>9,930</b>
<b>Total liabilities</b>	<b>16,416</b>	<b>16,067</b>	<b>15,747</b>	<b>15,747</b>	<b>15,747</b>
<b>Net assets</b>	<b>1,680,998</b>	<b>1,851,072</b>	<b>1,907,793</b>	<b>1,931,357</b>	<b>1,941,356</b>

Continued on next page

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

	2021-22 Estimated Actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	366,948	548,517	618,092	656,228	680,799
Reserves	769,361	769,361	769,361	769,361	769,361
Retained surplus (accumulated deficit)	544,689	533,194	520,340	505,768	491,196
<b>Total parent entity interest</b>	<b>1,680,998</b>	<b>1,851,072</b>	<b>1,907,793</b>	<b>1,931,357</b>	<b>1,941,356</b>
<b>Total Equity</b>	<b>1,680,998</b>	<b>1,851,072</b>	<b>1,907,793</b>	<b>1,931,357</b>	<b>1,941,356</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2022</b>					
Balance carried forward from previous period	544,689	769,361	-	366,948	1,680,998
<b>Adjusted opening balance</b>	<b>544,689</b>	<b>769,361</b>	<b>-</b>	<b>366,948</b>	<b>1,680,998</b>
<b>Comprehensive income</b>					
Surplus (deficit) for the period	(11,495)	-	-	-	(11,495)
<b>Total comprehensive income</b>	<b>(11,495)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,495)</b>
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection	-	-	-	181,569	181,569
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,569</b>	<b>181,569</b>
<b>Estimated closing balance as at 30 June 2023</b>	<b>533,194</b>	<b>769,361</b>	<b>-</b>	<b>548,517</b>	<b>1,851,072</b>
<b>Closing balance attributable to the Australian Government</b>	<b>533,194</b>	<b>769,361</b>	<b>-</b>	<b>548,517</b>	<b>1,851,072</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	46,093	42,828	41,324	41,381	41,318
Sale of goods and rendering of services	1,236	2,155	2,155	3,590	5,600
Interest	782	341	314	307	302
Net GST received	17,016	20,421	6,545	3,889	3,632
Other	1,633	1,650	1,650	1,250	1,363
<b>Total cash received</b>	<b>66,760</b>	<b>67,395</b>	<b>51,988</b>	<b>50,417</b>	<b>52,215</b>
<b>Cash used</b>					
Employees	25,591	26,215	25,937	26,383	26,870
Suppliers	15,954	16,627	15,061	14,301	16,195
Net GST paid	17,016	20,421	6,545	3,889	3,632
<b>Total cash used</b>	<b>58,561</b>	<b>63,263</b>	<b>47,543</b>	<b>44,573</b>	<b>46,697</b>
<b>Net cash from/(used by) operating activities</b>	<b>8,199</b>	<b>4,132</b>	<b>4,445</b>	<b>5,844</b>	<b>5,518</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	214,500	109,000	70,000	66,000	54,000
<b>Total cash received</b>	<b>214,500</b>	<b>109,000</b>	<b>70,000</b>	<b>66,000</b>	<b>54,000</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	163,805	214,053	77,850	51,893	30,493
Purchase of investments	202,500	81,000	65,000	58,000	55,000
<b>Total cash used</b>	<b>366,305</b>	<b>295,053</b>	<b>142,850</b>	<b>109,893</b>	<b>85,493</b>
<b>Net cash from (used by) investing activities</b>	<b>(151,805)</b>	<b>(186,053)</b>	<b>(72,850)</b>	<b>(43,893)</b>	<b>(31,493)</b>

Continued on next page



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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	143,409	181,569	69,575	38,136	24,571
<b>Total cash received</b>	<b>143,409</b>	<b>181,569</b>	<b>69,575</b>	<b>38,136</b>	<b>24,571</b>
<b>Net cash from (used by) financing activities</b>	<b>143,409</b>	<b>181,569</b>	<b>69,575</b>	<b>38,136</b>	<b>24,571</b>
<b>Net increase/(decrease) in cash held</b>	<b>(197)</b>	<b>(352)</b>	<b>1,170</b>	<b>87</b>	<b>(1,404)</b>
Cash and cash equivalents at the beginning of the reporting period	5,194	4,997	4,645	5,815	5,902
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4,997</b>	<b>4,645</b>	<b>5,815</b>	<b>5,902</b>	<b>4,498</b>

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	143,409	181,569	69,575	38,136	24,571
<b>Total new capital appropriations</b>	<b>143,409</b>	<b>181,569</b>	<b>69,575</b>	<b>38,136</b>	<b>24,571</b>
<b>Provided for:</b>					
Purchase of non-financial assets	143,409	181,569	69,575	38,136	24,571
<b>Total items</b>	<b>143,409</b>	<b>181,569</b>	<b>69,575</b>	<b>38,136</b>	<b>24,571</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	154,674	203,946	70,928	40,213	25,152
Funded internally from departmental resources <sup>(b)</sup>	11,131	10,107	6,922	11,680	5,339
<b>TOTAL</b>	<b>165,805</b>	<b>214,053</b>	<b>77,850</b>	<b>51,893</b>	<b>30,491</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	165,805	214,053	77,850	51,893	30,491
less gifted assets	(2,000)		-	-	-
<b>Total cash used to acquire assets</b>	<b>163,805</b>	<b>214,053</b>	<b>77,850</b>	<b>51,893</b>	<b>30,491</b>

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Includes the following sources of funding:

- sponsorship, donations and gifts,
- internally developed assets.

**Table 3.6: Statement of departmental asset movements (Budget year 2022-23)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2022</b>						
Gross book value	13,738	383,081	47,533	1,185,650	10,576	1,640,578
Gross book value - ROU assets	-	999	130	-	-	1,129
Accumulated depreciation/amortisation and impairment	-	(21,488)	(18,277)	-	(5,892)	(45,657)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(359)	(73)	-	-	(432)
<b>Opening net book balance</b>	<b>13,738</b>	<b>362,233</b>	<b>29,313</b>	<b>1,185,650</b>	<b>4,684</b>	<b>1,595,618</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	-	195,722	-	8,225	-	203,947
By purchase - appropriation ordinary annual services <sup>(b)</sup>	150	3,387	4,128	-	955	8,620
By purchase - donated funds	-	-	-	1,279	207	1,486
<b>Total additions</b>	<b>150</b>	<b>199,109</b>	<b>4,128</b>	<b>9,504</b>	<b>1,162</b>	<b>214,053</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(7,915)	(6,482)	-	(1,200)	(15,597)
Depreciation/amortisation on ROU assets	-	(344)	(35)	-	-	(379)
<b>Total other movements</b>	<b>-</b>	<b>(8,259)</b>	<b>(6,517)</b>	<b>-</b>	<b>(1,200)</b>	<b>(15,976)</b>

Continued on next page

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of departmental asset movements (Budget year 2022-23) (continued)**

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 30 June 2023</b>						
Gross book value	13,888	582,190	51,661	1,195,154	11,738	1,854,631
Gross book value - ROU assets	-	999	130	-	-	1,129
Accumulated depreciation/amortisation and impairment	-	(29,403)	(24,759)	-	(7,092)	(61,254)
ROU assets	-	(703)	(108)	-	-	(811)
<b>Closing net book balance</b>	<b>13,888</b>	<b>553,083</b>	<b>26,924</b>	<b>1,195,154</b>	<b>4,646</b>	<b>1,793,695</b>

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

Operations and Maintenance	734
Preservation and Conservation	13,662
<b>Total operating expenditure on heritage and cultural assets</b>	<b>14,396</b>

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including Collection Development Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

## 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 entities on behalf of the Commonwealth. Entities do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
AEIFRS	Australian Equivalents to International Financial Reporting Standards, which were issued by the Australian Accounting Standards Board in July 2004.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Acts of Parliament, which provide appropriation for the government's activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary departments have their own appropriation Bills.
Capital expenditure	Expenditure by an entity on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the entity to deliver programs. Departmental items would generally include computers, plant and equipment assets used by entities in providing goods and services, most employee expenses, supplier costs, and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.

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 entity's management of its programs 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.
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. <i>See Outcomes.</i>
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of programs.
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 for the provision of goods and services.

Special Account	Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i> ) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i> ).
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.</p>