PORTFOLIO BUDGET STATEMENTS 2023-24

BUDGET RELATED PAPER NO. 1.4B

**DEFENCE PORTFOLIO**

**(Department of Veterans’ Affairs)**

Budget Initiatives and Explanations of Appropriations

Specified by Outcomes and Programs by Entity

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



**THE HON MATT KEOGH MP**

MINISTER FOR VETERANS’ AFFAIRS

MINISTER FOR DEFENCE PERSONNEL

parliament House

canberra 2600

President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2023-24 Budget for the Veterans’ Affairs portfolio.

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

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

Yours sincerely

**THE HON MATT KEOGH MP**

#### Abbreviations and conventions

The following notation may be used:

NEC/nec not elsewhere classified

- nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

$b $ billion

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

Enquiries

Should you have any enquiries regarding this publication please contact the Chief 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 *2023-24 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) 2023-24 (or Appropriation (Parliamentary Departments) Bill *(*No. 1) 2023-24 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 (May)  
*Portfolio based*

Corporate Plan  
(August)  
*Entity 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**.

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

Sets out the **purposes** of the entity, the **key** **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 its **activities**, its **risk oversight and management systems** including **key risks**, and how it will **cooperate** with others, including any **subsidiaries,** to achieve its purposes.

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**.

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**Portfolio Overview**

# Veterans’ Affairs Portfolio overview

**Ministers and portfolio responsibilities**

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

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

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

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

**The Department of Veterans’ Affairs**

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

**The Australian War Memorial**

The Australian War Memorial (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.

**Other statutory bodies**

**The Repatriation Commission**

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

**Military Rehabilitation and Compensation Commission**

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

**The Veterans’ Review Board**

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

**Office of Australian War Graves**

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

**The Repatriation Medical Authority**

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

**The Specialist Medical Review Council**

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

**Defence Service Homes Insurance Scheme**

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

Figure 1: Veterans’ Affairs portfolio structure and outcomes

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

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# Department of Veterans’ Affairs

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

**1.1 Strategic direction statement**

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

The Department of Veterans’ Affairs’ (DVA’s) vision is to *lead Australia’s commitment to honour veterans, empowering them and their families to continue life after service within a society that understand and values what they have done and their ongoing contribution to the community*.

DVA supports veterans and families, by providing compensation, funding treatment, services and programs of support, as well as delivering meaningful commemoration activities.

Through the 2023-24 Budget, the Government is investing additional funding to support the more than 340,000 veterans and dependants accessing Department of Veterans’ Affairs (DVA) services.

The Royal Commission into Defence and Veteran Suicide represents a once-in-a-generation opportunity to deliver meaningful and long-lasting change to the way we support our veteran community, and the Government is committed to addressing its recommendations.

The measures in the Budget respond to the Royal Commission’s interim recommendations with significant investments that will ensure the future sustainability of our IT systems and help reduce the time veterans have to wait to receive support and services. These investments will improve the experience of veterans and families who reach out to DVA for assistance.

The Budget also invests in critical support capabilities and programs to continue important mental health awareness and suicide intervention training for volunteers supporting veterans and expand eligibility for the Acute Support Package to grandparents who are full-time carers for children for veterans.

### 1.2 Entity resource statement

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

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

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

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

**Changes to indexation framework for various programs**

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices movements.

Increased funding has been provided to the following programs:

* Veterans' Disability Support
* Assistance and Other Compensation for Veterans and Dependants
* Military Rehabilitation Compensation Acts - Income Support and Compensation
* General Medical Consultations and Services
* Veterans' Hospital Services
* Veterans' Community Care and Support
* Veterans' Counselling and Other Health Services
* Military Rehabilitation Compensation Acts - Health and Other Care Services
* Commemorative Activities

Table 1.1: Department of Veterans’ Affairs resource statement — Budget estimates for 2023-24 as at Budget May 2023

|  |  |  |
| --- | --- | --- |
|  | *2022-23* | 2023-24 |
|  | *Estimated* | Estimate |
|  | *Actual* |  |
|  | *$'000* | $'000 |
| **Departmental** |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |
| Prior year appropriations available | 37,353 | 38,674 |
| Departmental appropriation(b) | 519,281 | 552,771 |
| s74 External Revenue(c) | 7,954 | 7,230 |
| Departmental capital budget(d) | 13,825 | 13,750 |
| Annual appropriations - other services - non-operating(e) |  |  |
| Prior year appropriations available | 10,235 | 10,235 |
| Equity injections | 3,504 | 4,548 |
| *Total departmental annual appropriations* | 592,152 | 627,208 |
| Special accounts(f) |  |  |
| Opening balance | 8,540 | 4,631 |
| Appropriation receipts(g) | 120 | 120 |
| Non-appropriation receipts(h) | 103,961 | 107,434 |
| *Total special accounts* | 108,081 | 107,554 |
| *less departmental appropriations drawn from annual/special*  *appropriations and credited to special accounts* | 120 | 120 |
| ***Total departmental resourcing*** | **700,113** | **734,642** |
| **Administered** |  |  |
| Annual appropriations - ordinary annual services(a) |  |  |
| Outcome 1 | 67,346 | 72,062 |
| Outcome 2(i) | 62,059 | 53,191 |
| Outcome 3(j) | 61,756 | 58,319 |
| Administered capital budget(k) | 2,420 | 7,005 |
| Payments to corporate entities(l) | 42,828 | 42,140 |
| Annual appropriations - other services - non-operating(e) |  |  |
| Payments to corporate entities(l) | 131,563 | 7,645 |
| *Total administered annual appropriations* | 367,972 | 240,362 |
|  | Continued on next page | |

Table 1.1: Department of Veterans’ Affairs resource statement — Budget estimates for 2023-24 as at Budget May 2023 (continued)

|  |  |  |
| --- | --- | --- |
|  | *2022-23* | 2023-24 |
|  | *Estimated* | Estimate |
|  | *Actual* |  |
|  | *$'000* | $'000 |
| Special appropriations |  |  |
| Outcome 1 |  |  |
| *Papua New Guinea (Members of the Forces Benefits) Act 1957* | 28 | 28 |
| *Veterans' Entitlements Act 1986* | 4,409,636 | 4,407,702 |
| *Compensation (Japanese Internment) Act 2001* | 25 | 25 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims)*  *Act 1988* | 390,363 | 490,562 |
| *Military Rehabilitation and Compensation Act 2004* | 1,859,930 | 2,348,274 |
| *Treatment Benefits (Special Access) Act 2019* | 11 | 11 |
| Total Outcome 1 | **6,659,993** | **7,246,602** |
| Outcome 2 |  |  |
| *Veterans' Entitlements Act 1986* | 3,689,446 | 3,718,283 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims)*  *Act 1988* | 67,053 | 73,906 |
| *Military Rehabilitation and Compensation Act 2004* | 336,165 | 347,558 |
| *Australian Participants in British Nuclear Tests and British*  *Commonwealth Occupation Force (Treatment) Act 2006* | 11,733 | 12,371 |
| *Public Governance, Performance and Accountability Act 2013 -*  *s77 Repayments* | 5 | 5 |
| *Treatment Benefits (Special Access) Act 2019* | 4,421 | 4,421 |
| Total Outcome 2 | **4,108,823** | **4,156,544** |
| *Total administered special appropriations* | 10,768,816 | 11,403,146 |
| Special accounts(f) |  |  |
| Opening balance | 142 | 142 |
| Non-appropriation receipts(h) | 20 | 35 |
| *Total special accounts* | 162 | 177 |
| *less payments to corporate entities from annual/special appropriations* | 174,391 | 49,785 |
| ***Total administered resourcing*** | **10,962,559** | **11,593,900** |
| **Total resourcing for DVA** | **11,662,672** | **12,328,542** |
|  |  |  |
|  | *2022-23* | 2023-24 |
| **Average staffing level (number)** | 2,728 | 3,129 |
|  |  |  |
|  |  |  |
|  |  |  |

Table 1.1: Department of Veterans’ Affairs resource statement — Budget estimates for 2023-24 as at Budget May 2023 (continued)

Third party payments from and on behalf of other entities

|  |  |  |
| --- | --- | --- |
|  | *2022-23* | 2023-24 |
|  | *Estimated actual*  *$'000* | Estimate  $'000 |
|  |  |  |
| Payments made on behalf of the Department of Social Services |  |  |
| *Social Security (Administration) Act 1999* | 62,280 | 69,413 |
| Payments made by Services Australia on behalf of DVA |  |  |
| *Veterans' Entitlements Act 1986* | 2,732,482 | 2,666,714 |
| *Military Rehabilitation and Compensation Act 2004* | 226,134 | 233,285 |
| *Safety, Rehabilitation and Compensation (Defence-related Claims)*  *Act 1988* | 10,231 | 11,277 |
| *Australian Participants in British Nuclear Tests and British*  *Commonwealth Occupation Force (Treatment) Act 2006* | 11,733 | 12,371 |
| Payments made to Services Australia for processing payment of health  care provider treatment accounts and the provision of IT services | 79,627 | 80,976 |
| Payments made to the Department of Social Services for the Community  Grant Hub services | 1,730 | 1,659 |
| Receipts received from the Department of Social Services for the  provision of services | 192 | 198 |
| Payments made to corporate entities within the Portfolio |  |  |
| Australian War Memorial - Bill 1 | 42,828 | 42,140 |
| Australian War Memorial - Bill 2 | 131,563 | 7,645 |

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

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

1. Appropriation Bill (No. 1) 2023-24.
2. Excludes departmental capital budget (DCB).
3. Estimated External Revenue receipts under section 74 of the PGPA Act.
4. 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'.
5. Appropriation Bill (No. 2) 2023-24.
6. 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.
7. Amounts credited to the special account(s) from DVA's annual appropriations.
8. Amounts credited to the special account(s) from other entities.
9. 2022-23 appropriations include $16.0 million in Movement of Funds to be returned to Consolidated Revenue through section 51 of the *Public Governance, Performance and Accountability Act 2013*.
10. 2022-23 appropriations include $7.4 million in Movement of Funds to be returned to Consolidated Revenue through section 51 of the *Public Governance, Performance and Accountability Act 2013*.
11. Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
12. '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 2023-24 Budget measures

Measures announced since the 2022-23 October Budget

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Program | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |  |
| **Payment measures** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| A Modern and Clinically Appropriate Medicare Benefits Schedule(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | – | 445 | (552) | (1,145) | (1,305) |
| **Total** |  | **–** | **445** | **(552)** | **(1,145)** | **(1,305)** |
|  |  |  |  |  |  |  |
| Aged Care Regulatory Reform(a) | 2.1-2.6 |  |  |  |  |  |
| Departmental payment |  | – | 1,685 | 1,743 | – | – |
| **Total** |  | **–** | **1,685** | **1,743** | **–** | **–** |
|  |  |  |  |  |  |  |
| Assistance for IVF – assisted reproductive technology storage(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | – | (65) | (40) | (19) | 4 |
| **Total** |  | **–** | **(65)** | **(40)** | **(19)** | **4** |
|  |  |  |  |  |  |  |
| COVID-19 Aged Care Response(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | 284 | – | – | – | – |
| **Total** |  | **284** | **–** | **–** | **–** | **–** |
|  |  |  |  |  |  |  |
| COVID-19 Response(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | 4,587 | 3,538 | – | – | – |
| **Total** |  | **4,587** | **3,538** | **–** | **–** | **–** |
|  |  |  |  |  |  |  |
| Department of Veterans’ Affairs Claims Processing – additional funding | All |  |  |  |  |  |
| Departmental payment |  | – | 64,145 | – | – | – |
| **Total** |  | **–** | **64,145** | **–** | **–** | **–** |
| Continued on next page | | | | | | |

Table 1.2: Department of Veterans’ Affairs 2023-24 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Program | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |  |
| **Payment measures (continued)** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Funding Pay Increases for Aged Care Workers(a) | 2.4 |  |  |  |  |  |
| Administered payment |  | – | 1,124 | – | – | – |
| **Total** |  | **–** | **1,124** | **–** | **–** | **–** |
|  |  |  |  |  |  |  |
| Implementing Aged Care Reform – home care(a) | 2.1-2.6 |  |  |  |  |  |
| Departmental payment |  | – | 329 | – | – | – |
| **Total** |  | **–** | **329** | **–** | **–** | **–** |
|  |  |  |  |  |  |  |
| Improving Aged Care Support(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | – | – | 46 | 50 | 52 |
| **Total** |  | **–** | **–** | **46** | **50** | **52** |
|  |  |  |  |  |  |  |
| Improving the Investment in Aged Care(a) | 2.4 |  |  |  |  |  |
| Administered payment |  | – | – | (15,515) | (18,126) | (22,648) |
| **Total** |  | **–** | **–** | **(15,515)** | **(18,126)** | **(22,648)** |
|  |  |  |  |  |  |  |
| Increased Support for Commonwealth Rent Assistance Recipients(b) | 1.1, 1.5 |  |  |  |  |  |
| Administered payment |  | – | 2,795 | 3,615 | 3,504 | 3,400 |
| Departmental payment |  | – | 158 | – | – | – |
| **Total** |  | **–** | **2,953** | **3,615** | **3,504** | **3,400** |
|  |  |  |  |  |  |  |
| Jobs and Skills Summit – incentivise pensioners into the workforce – 6 months extension(b) | 1.1 |  |  |  |  |  |
| Administered payment |  | – | 207 | – | – | – |
| **Total** |  | **–** | **207** | **–** | **–** | **–** |
| Continued on next page | | | | | | |

Table 1.2: Department of Veterans’ Affairs 2023-24 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Program | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |  |
| **Payment measures (continued)** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Medicare Urgent Care Clinics – additional funding(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | 23 | 578 | 446 | 453 | 462 |
| **Total** |  | **23** | **578** | **446** | **453** | **462** |
|  |  |  |  |  |  |  |
| Modernisation and Sustainment of ICT Systems | 1.1 - 1.6  2.1 - 2.6 |  |  |  |  |  |
| Departmental payment |  | – | 71,059 | 66,983 | 59,921 | 55,688 |
| **Total** |  | **–** | **71,059** | **66,983** | **59,921** | **55,688** |
|  |  |  |  |  |  |  |
| Pharmaceutical Benefits Scheme (PBS) New and Amended Listings(a) | 2.1, 2.3 |  |  |  |  |  |
| Administered payment |  | 1,935 | 4,622 | 4,990 | 5,664 | 4,737 |
| **Total** |  | **1,935** | **4,622** | **4,990** | **5,664** | **4,737** |
|  |  |  |  |  |  |  |
| Reducing Patient Costs and Improving Services through Community Pharmacies(a) | 2.3 |  |  |  |  |  |
| Administered payment |  | – | (4,143) | (11,160) | (14,918) | (16,369) |
| **Total** |  | **–** | **(4,143)** | **(11,160)** | **(14,918)** | **(16,369)** |
|  |  |  |  |  |  |  |
| Sir John Monash Centre – additional funding(c) | 3.1 |  |  |  |  |  |
| Administered payment |  | – | – | – | – | – |
| **Total** |  | **–** | **–** | **–** | **–** | **–** |
|  |  |  |  |  |  |  |
| Strengthening Medicare(a) | 2.1-2.6 |  |  |  |  |  |
| Administered payment |  | – | 6,594 | 9,708 | 9,202 | 8,949 |
| Departmental payment |  | – | 457 | 477 | 481 | 485 |
| **Total** |  | **–** | **7,051** | **10,185** | **9,683** | **9,434** |
| Continued on next page | | | | | | |

Table 1.2: Department of Veterans’ Affairs 2023-24 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Program | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |  |
| **Payment measures (continued)** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Supporting Veteran Families at Risk | 2.5, 2.6 |  |  |  |  |  |
| Administered payment |  | – | 57 | 154 | 155 | 158 |
| **Total** |  | **–** | **57** | **154** | **155** | **158** |
|  |  |  |  |  |  |  |
| Supporting Veterans – volunteer training in suicide recognition and intervention | 2.5 |  |  |  |  |  |
| Administered payment |  | – | 723 | 742 | – | – |
| Departmental payment |  | – | 257 | 267 | – | – |
| **Total** |  | **–** | **980** | **1,009** | **–** | **–** |
|  |  |  |  |  |  |  |
| Vaping Regulation Reform and Smoking Cessation Package(a) | 2.1 |  |  |  |  |  |
| Administered payment |  | – | – | – | 753 | 789 |
| **Total** |  | **–** | **–** | **–** | **753** | **789** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Total Payment measures** |  |  |  |  |  |  |
| Administered |  | 6,829 | 16,475 | (7,566) | (14,427) | (21,771) |
| Departmental |  | – | 138,090 | 69,470 | 60,402 | 56,173 |
| **Total** |  | **6,829** | **154,565** | **61,904** | **45,975** | **34,402** |

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.

1. The lead entity for this measure is the Department of Health and Aged Care. The full measure description and package details appear in the Budget Paper No. 2 under the Health and Aged Care portfolio.
2. The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in the Budget Paper No. 2 under the Social Services portfolio.
3. This measure was a decision taken but not yet announced in the October 2022-23 Budget with a total financial impact of $7.4 million over four years from 2023-24 ($8.3 million over six years from 2023-24).

**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

|  |
| --- |
| **Services Australia** |
| **Programs**   * Program 1.1 – Services to the Community – Social Security and Welfare |
| **Department of Social Services** |
| **Programs**   * Program 1.6 – Income Support for Seniors * Program 1.7 – Allowances and Concessions for Seniors |
| **Contribution to Outcome 1 made by linked programs**  Outcome 1 contributes to the linked programs above by the provision of services and payments on behalf of entities listed. |

#### 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 1:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1: Veterans’ Income Support and Allowances** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,783,845 | 1,772,926 | 1,731,603 | 1,672,629 | 1,614,282 |
| **Total expenses for program 1.1** | **1,783,845** | **1,772,926** | **1,731,603** | **1,672,629** | **1,614,282** |
|  |  |  |  |  |  |
| **Program 1.2: Veterans’ Disability Support** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 21,126 | 22,171 | 22,912 | 23,290 | 23,775 |
| Special Appropriations | 1,598,379 | 1,667,632 | 1,680,115 | 1,680,585 | 1,681,172 |
| **Total expenses for program 1.2** | **1,619,505** | **1,689,803** | **1,703,027** | **1,703,875** | **1,704,947** |
|  |  |  |  |  |  |
| **Program 1.3: Assistance to Defence Widow/ers and Dependants** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,030,500 | 978,556 | 906,463 | 851,433 | 800,426 |
| **Total expenses for program 1.3** | **1,030,500** | **978,556** | **906,463** | **851,433** | **800,426** |
|  |  |  |  | Continued on next page | |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 1:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.4: Assistance and Other Compensation for Veterans and Dependants** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 14,633 | 10,411 | 10,706 | 10,881 | 10,826 |
| Special Appropriations | 6,179 | 5,045 | 4,485 | 4,006 | 3,614 |
| **Total expenses for program 1.4** | **20,812** | **15,456** | **15,191** | **14,887** | **14,440** |
|  |  |  |  |  |  |
| **Program 1.5: Veterans' Children Education Scheme** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 17,718 | 19,888 | 20,402 | 20,538 | 21,058 |
| **Total expenses for program 1.5** | **17,718** | **19,888** | **20,402** | **20,538** | **21,058** |
|  |  |  |  |  |  |
| **Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 13,913 | 19,604 | 28,543 | 42,144 | 62,954 |
| Special Appropriations | 2,250,293 | 2,838,183 | 2,913,855 | 2,980,372 | 3,042,259 |
| Special Account | 140 | 30 | 100 | 60 | 60 |
| **Total expenses for program 1.6** | **2,264,346** | **2,857,817** | **2,942,498** | **3,022,576** | **3,105,273** |
|  |  |  |  | Continued on next page | |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 1:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in  the Budget year(a) | 560,500 | 552,800 | 621,000 | 694,100 | 694,100 |
| **Total expenses for program 1.7** | **560,500** | **552,800** | **621,000** | **694,100** | **694,100** |
|  |  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 67,390 | 72,074 | 82,563 | 96,853 | 118,613 |
| Special Appropriations | 6,669,196 | 7,262,342 | 7,236,521 | 7,189,025 | 7,141,753 |
| Special Account | 140 | 30 | 100 | 60 | 60 |
| Expenses not requiring appropriation in  the Budget year(a) | 560,500 | 552,800 | 621,000 | 694,100 | 694,100 |
| **Administered total** | **7,297,226** | **7,887,246** | **7,940,184** | **7,980,038** | **7,954,526** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 354,919 | 368,983 | 284,838 | 284,538 | 286,719 |
| S74 External Revenue(b) | 5,442 | 4,947 | 5,084 | 5,101 | 5,186 |
| Special Accounts | 51,607 | 57,649 | 64,154 | 71,143 | 78,726 |
| Expenses not requiring appropriation in  the Budget year(c) | 14,631 | 13,811 | 16,482 | 13,299 | 13,241 |
| **Departmental total** | **426,599** | **445,390** | **370,558** | **374,081** | **383,872** |
| **Total expenses for Outcome 1** | **7,723,825** | **8,332,636** | **8,310,742** | **8,354,119** | **8,338,398** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | 1,837 | 2,006 |  |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Income support pensions | 1,774,824 | 1,766,670 | 1,725,095 | 1,665,882 | 1,607,296 |
| Other allowances | 9,021 | 6,256 | 6,508 | 6,747 | 6,986 |
| **Total program expenses** | **1,783,845** | **1,772,926** | **1,731,603** | **1,672,629** | **1,614,282** |

Program 1.2: Veterans’ Disability Support

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) |  |  |  |  |  |
| Medical examinations, fares and  expenses | 20,393 | 21,394 | 22,115 | 22,489 | 22,954 |
| Vehicle Assistance Scheme | 733 | 777 | 797 | 801 | 821 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Disability pensions | 1,597,323 | 1,666,532 | 1,679,000 | 1,679,470 | 1,680,042 |
| Loss of earnings | 225 | 225 | 217 | 212 | 205 |
| Recreation transport allowance | 820 | 864 | 887 | 893 | 915 |
| *Treatment Benefits (Special Access)*  *Act 2019* |  |  |  |  |  |
| Southeast Asia Treaty Organisation  pharmacy supplement | 11 | 11 | 11 | 10 | 10 |
| **Total program expenses** | **1,619,505** | **1,689,803** | **1,703,027** | **1,703,875** | **1,704,947** |

Program 1.3: Assistance to Defence Widow/ers and Dependants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| War & Defence Widows pension | 1,030,500 | 978,556 | 906,463 | 851,433 | 800,426 |
| **Total program expenses** | **1,030,500** | **978,556** | **906,463** | **851,433** | **800,426** |

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) |  |  |  |  |  |
| Compensation and Legal Expenses | 1,847 | 1,937 | 2,004 | 2,035 | 2,077 |
| Discretionary Payments | 419 | 448 | 460 | 466 | 478 |
| Advocacy Grants and Support | 10,771 | 6,358 | 6,525 | 6,632 | 6,486 |
| Veterans' Access to Community  Information | 1,596 | 1,668 | 1,717 | 1,748 | 1,785 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Funeral benefits | 5,066 | 4,200 | 3,820 | 3,475 | 3,162 |
| Prisoners of War in Europe | 900 | 652 | 512 | 398 | 319 |
| Compensation payments for British |  |  |  |  |  |
| Commonwealth and Allied veterans | 160 | 140 | 100 | 80 | 80 |
| *Compensation (Japanese Internment)*  *Act 2001* |  |  |  |  |  |
| Prisoners of War in Japan | 25 | 25 | 25 | 25 | 25 |
| *Papua New Guinea (Members of the*  *Forces Benefits) Act 1957* |  |  |  |  |  |
| PNG pensions | 28 | 28 | 28 | 28 | 28 |
| *Defence Service Homes Act 1918* |  |  |  |  |  |
| **Total program expenses** | **20,812** | **15,456** | **15,191** | **14,887** | **14,440** |

Program 1.5: Veterans’ Children Education Scheme

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual service  (Appropriation Bill No. 1) |  |  |  |  |  |
| Veterans' Children Education  Scheme | 17,718 | 19,888 | 20,402 | 20,538 | 21,058 |
| **Total program expenses** | **17,718** | **19,888** | **20,402** | **20,538** | **21,058** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1 & 3) |  |  |  |  |  |
| Other income support and  compensation-related payments -  DRCA | 3,076 | 3,400 | 3,524 | 3,628 | 3,718 |
| Other income support and  compensation-related payments -  MRCA | 10,837 | 16,204 | 25,019 | 38,516 | 59,236 |
| Special Appropriations: |  |  |  |  |  |
| *Safety, Rehabilitation and*  *Compensation (Defence-related*  *Claims) Act 1988* |  |  |  |  |  |
| Permanent impairment | 213,288 | 359,612 | 402,420 | 380,178 | 382,361 |
| Benefits for eligible dependants | 54,436 | 42,996 | 48,021 | 53,530 | 59,786 |
| Incapacity payments | 110,669 | 75,187 | 84,749 | 124,082 | 129,858 |
| Medical examinations | 3,520 | 6,217 | 5,431 | 5,103 | 5,264 |
| Death payments | 7,483 | 5,583 | 5,991 | 6,412 | 6,872 |
| Other income support and  compensation-related payments | 967 | 967 | 1,086 | 1,218 | 1,362 |
| *Military Rehabilitation and*  *Compensation Act 2004* |  |  |  |  |  |
| Permanent impairment | 1,424,556 | 1,929,969 | 1,812,133 | 1,731,761 | 1,740,969 |
| Benefits for eligible dependants | 31,950 | 36,629 | 37,542 | 37,770 | 38,715 |
| Income maintenance payments | 364,294 | 310,913 | 470,275 | 596,896 | 632,555 |
| Medical examinations | 38,956 | 69,939 | 46,022 | 43,222 | 44,303 |
| Other income support and  compensation-related payments | 174 | 171 | 185 | 200 | 214 |
| Special Accounts: |  |  |  |  |  |
| Military death claim compensation | 140 | 30 | 100 | 60 | 60 |
| **Total program expenses** | **2,264,346** | **2,857,817** | **2,942,498** | **3,022,576** | **3,105,273** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses: |  |  |  |  |  |
| Expenses not requiring appropriation  in the Budget year | 560,500 | 552,800 | 621,000 | 694,100 | 694,100 |
| **Total program expenses** | **560,500** | **552,800** | **621,000** | **694,100** | **694,100** |

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 the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

| 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. | | |
| --- | --- | --- |
| **Program 1.1 -** **Veterans’ Income Support and Allowances**  To deliver means-tested income support pensions and other allowances to eligible veterans and dependants under the *Veterans’ Entitlements Act 1986.* Income support provides a regular means-tested payment for eligible veterans and their dependants with limited means. | | |
| **Key Activities** | * Provide income and financial support and compensation payments to eligible veterans and families. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Timeliness: The percentage of claims processed within 30 days | 70% |
| Timeliness: The percentage of change of circumstances processed within 10 days | 44% |
| Quality: Correctness rate of processing of new claims | 98% |
| Quality: Correctness rate of processing change of circumstances | 98% |
| Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | 80% |
|  |  | Continued on next page |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Timeliness: The percentage of claims processed within 30 days | ≥50% |
| Timeliness: The percentage of change of circumstances processed within 10 days | ≥50% |
| Quality: Correctness rate of processing of new claims | ≥95% |
| Quality: Correctness rate of processing change of circumstances | ≥95% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | ≥80% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

| **Program 1.2 -** **Veterans’ Disability Support**  This program provides compensation in the form of disability compensation payments and ancillary benefits to eligible veterans for the tangible effects of war or defence service. | | |
| --- | --- | --- |
| **Key Activities** | * Provide disability support and compensation payments to eligible veterans. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Timeliness: The percentage of claims processed within 100 days | 16% |
| Quality: Correctness rate of processed claims | 95% |
| Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | 80% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Timeliness: The percentage of claims processed within 100 days | ≥50% |
| Quality: Correctness rate of processed claims | ≥95% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | ≥80% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

| **Program 1.3 -** **Assistance to Defence Widow/ers and Dependants**  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. | | |
| --- | --- | --- |
| **Key Activities** | * Provide income and financial support and compensation payments to eligible dependants. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Timeliness: The percentage of claims processed within 30 days | 41% |
| Quality: Correctness rate of processed claims | 95% |
| Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | 80% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Timeliness: The percentage of claims processed within 30 days | ≥50% |
| Quality: Correctness rate of processed claims | ≥95% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | ≥80% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

| **Program 1.4 - 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** | * Provide income and financial support and compensation payments to eligible veterans and families. * Enable veterans and 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  2022-23 | **Funeral Benefits:** Timeliness: The percentage of claims processed within 10 days | 86% |
| Quality: Correctness rate of processed claims | 99% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | 80% |
|  | **Defence Service Homes Insurance:** Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised | 90% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | **Funeral Benefits:** Timeliness: The percentage of claims processed within 10 days | ≥50% |
|  | Quality: Correctness rate of processed claims | ≥95% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | ≥80% |
|  | **Defence Service Homes Insurance:** Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised | ≥90% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

| **Program 1.5 - Veterans’ Children Education Scheme**  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. | | |
| --- | --- | --- |
| **Key Activities** | * Provide eligible children of veterans and families with financial assistance and support to access to education and skills development. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Timeliness: The percentage of claims processed within 28 days | 43% |
| Quality: Correctness rate of processed claims | 98% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Timeliness: The percentage of claims processed within 28 days | ≥50% |
|  | Quality: Correctness rate of processed claims | ≥95% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

|  |  |  |
| --- | --- | --- |
| **Program 1.6 – Military Rehabilitation and Compensation Acts Payments – Income Support and Compensation**  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** | * Provide income and financial support and compensation payments to eligible veterans and families. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days | 11% |
| Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days | 19% |
| Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days | 40% |
| Quality: Correctness rate of processed DRCA liability claims | 95% |
| Quality: Correctness rate of processed DRCA permanent impairment claims | 97% |
| Quality: Correctness rate of processed DRCA incapacity claims | 95% |
| Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days | 22% |
| Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days | 16% |
| Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days | 34% |
| Quality: Correctness rate of processed MRCA liability claims | 95% |
|  | Quality: Correctness rate of processed MRCA permanent impairment claims | 95% |

Continued on next page

|  |  |  |
| --- | --- | --- |
|  | Quality: Correctness rate of processed MRCA incapacity claims  Client Satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | 95%  80% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days | ≥50% |
|  | Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days | ≥50% |
| Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days | ≥50% |
| Quality: Correctness rate of processed DRCA liability claims | ≥95% |
| Quality: Correctness rate of processed DRCA permanent impairment claims | ≥95% |
| Quality: Correctness rate of processed DRCA incapacity claims | ≥95% |
| Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days | ≥50% |
|  | Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days | ≥50% |
|  | Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days | ≥50% |
|  | Quality: Correctness rate of processed MRCA liability claims | ≥95% |
|  | Quality: Correctness rate of processed MRCA permanent impairment claims | ≥95% |
|  | Quality: Correctness rate of processed MRCA incapacity claims | ≥95% |
|  | Client Satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements | ≥80% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

**2.2 Budgeted expenses and performance for Outcome 2**

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

Linked programs

| **Department of Health and Aged Care** |
| --- |
| **Programs**   * Program 1.4 – Health Workforce * Program 1.9 – Immunisation * Program 2.1 – Medical Benefits * Program 2.3 – Pharmaceutical Benefits * Program 2.5 – Dental Services * Program 3.2 – Aged Care Services |
| **Services Australia** |
| **Programs**   * Program 1.1 – Services to the Community – Social Security and Welfare * Program 1.2 – Services to the Community - Health |
| **The Treasury** |
| **Programs**   * Program 1.9 – National Partnership Payments to the States |
| **Contribution to Outcome 2 made by linked programs**  DVA works closely with other Commonwealth entities to ensure that health and community programs for veterans align with the mainstream health system, and to realise effective delivery of health and community services to the veteran community. |

#### Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 2:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.1: General Medical Consultations and Services** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 715,497 | 720,024 | 720,374 | 706,307 | 720,196 |
| **Total expenses for program 2.1** | **715,497** | **720,024** | **720,374** | **706,307** | **720,196** |
|  |  |  |  |  |  |
| **Program 2.2: Veterans' Hospital Services** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 954,757 | 965,812 | 1,087,982 | 1,100,675 | 1,121,228 |
| **Total expenses for program 2.2** | **954,757** | **965,812** | **1,087,982** | **1,100,675** | **1,121,228** |
|  |  |  |  |  |  |
| **Program 2.3: Veterans' Pharmaceuticals Benefits** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 381,737 | 342,868 | 338,330 | 335,737 | 333,471 |
| **Total expenses for program 2.3** | **381,737** | **342,868** | **338,330** | **335,737** | **333,471** |
|  |  |  |  | Continued on next page | |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 2:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.4: Veterans' Community Care and Support** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 35,044 | 41,198 | 19,329 | 14,933 | 4,059 |
| Special Appropriations | 907,361 | 858,288 | 934,570 | 983,211 | 1,011,910 |
| **Total expenses for program 2.4** | **942,405** | **899,486** | **953,899** | **998,144** | **1,015,969** |
|  |  |  |  |  |  |
| **Program 2.5: Veterans' Counselling and Other Health Services** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 8,196 | 9,490 | 11,008 | 5,303 | 5,410 |
| Special Appropriations | 750,715 | 852,673 | 898,394 | 911,933 | 931,087 |
| **Total expenses for program 2.5** | **758,911** | **862,163** | **909,402** | **917,236** | **936,497** |
|  |  |  |  |  |  |
| **Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 2,819 | 2,503 | 2,600 | 2,696 | 2,752 |
| Special Appropriations | 402,729 | 421,472 | 464,445 | 498,992 | 509,450 |
| **Total expenses for program 2.6** | **405,548** | **423,975** | **467,045** | **501,688** | **512,202** |
|  |  |  |  | Continued on next page | |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 2:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Expenses not requiring appropriation in  the Budget year(a) | 1,404,300 | 1,425,400 | 1,453,800 | 1,503,700 | 1,503,700 |
| **Total expenses for program 2.7** | **1,404,300** | **1,425,400** | **1,453,800** | **1,503,700** | **1,503,700** |
|  |  |  |  |  |  |
| **Outcome 2 Totals by appropriation type** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 46,059 | 53,191 | 32,937 | 22,932 | 12,221 |
| Special Appropriations | 4,112,796 | 4,161,137 | 4,444,095 | 4,536,855 | 4,627,342 |
| Expenses not requiring appropriation in  the Budget year(a) | 1,404,300 | 1,425,400 | 1,453,800 | 1,503,700 | 1,503,700 |
| **Administered total** | **5,563,155** | **5,639,728** | **5,930,832** | **6,063,487** | **6,143,263** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 142,290 | 165,481 | 136,743 | 132,502 | 132,114 |
| S74 External Revenue(b) | 2,182 | 1,983 | 2,038 | 2,045 | 2,079 |
| Expenses not requiring appropriation in  the Budget year(c) | 5,866 | 5,537 | 6,608 | 5,332 | 5,309 |
| **Departmental total** | **150,338** | **173,001** | **145,389** | **139,879** | **139,502** |
| **Total expenses for Outcome 2** | **5,713,493** | **5,812,729** | **6,076,221** | **6,203,366** | **6,282,765** |
|  |  |  |  |  |  |
| **Movement of administered funds between years** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 2 |  |  |  |  |  |
| Program 2.4: Veterans' Community Care and Support - Veteran Wellbeing Grants | (16,000) | 16,000 | - | - | - |
| **Total movement of administered funds** | **(16,000)** | **16,000** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | 768 | 991 |  |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| GP consultations | 105,396 | 106,469 | 107,091 | 107,767 | 110,007 |
| Specialist consultations | 108,294 | 109,067 | 109,401 | 110,541 | 112,795 |
| Medical services | 416,811 | 418,518 | 414,912 | 397,518 | 405,068 |
| Dental | 84,996 | 85,970 | 88,970 | 90,481 | 92,326 |
| **Total program expenses** | **715,497** | **720,024** | **720,374** | **706,307** | **720,196** |

**Program 2.2: Veterans’ Hospital Services**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Public hospitals | 390,256 | 375,794 | 401,913 | 402,713 | 410,230 |
| Private hospitals | 559,114 | 585,006 | 678,194 | 691,062 | 703,969 |
| Nursing homes | 5,387 | 5,012 | 7,875 | 6,900 | 7,029 |
| **Total program expenses** | **954,757** | **965,812** | **1,087,982** | **1,100,675** | **1,121,228** |

**Program 2.3: Veterans’ Pharmaceuticals Benefits**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Pharmaceutical services | 381,737 | 342,868 | 338,330 | 335,737 | 333,471 |
| **Total program expenses** | **381,737** | **342,868** | **338,330** | **335,737** | **333,471** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) |  |  |  |  |  |
| Grants-In-Aid | 145 | 145 | 145 | 145 | 145 |
| Veteran Employment Program | - | 700 | 700 | 250 | - |
| Veteran Wellbeing Grants | 9,602 | 22,277 | 3,834 | 3,838 | 3,914 |
| Veterans' and Families' Hubs | 21,120 | 13,780 | 11,755 | 10,700 | - |
| Psychiatry Training Program | 1,579 | 1,642 | - | - | - |
| Supporting Invictus Australia | 2,598 | 2,654 | 2,895 | - | - |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Residential care | 602,757 | 529,324 | 597,851 | 642,411 | 681,209 |
| Community nursing | 166,675 | 176,995 | 181,465 | 184,870 | 188,860 |
| Veterans' Home Care | 126,874 | 139,674 | 142,547 | 142,993 | 128,689 |
| In-home respite | 9,649 | 10,845 | 11,225 | 11,352 | 11,534 |
| Carer and volunteer support | 1,401 | 1,445 | 1,477 | 1,580 | 1,613 |
| *Public Governance, Performance and*  *Accountability Act 2013* |  |  |  |  |  |
| Section 77 Repayments | 5 | 5 | 5 | 5 | 5 |
| **Total program expenses** | **942,405** | **899,486** | **953,899** | **998,144** | **1,015,969** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) |  |  |  |  |  |
| Counselling support & children's  assistance | 965 | 832 | 863 | 951 | 971 |
| Kookaburra kids | 3,700 | 4,530 | 5,874 | - | - |
| Compensation and legal expenses | 64 | 67 | 69 | 70 | 71 |
| Veterans' Vocational Rehabilitation  Scheme | 365 | 398 | 410 | 413 | 423 |
| Health & medical research | 2,923 | 3,038 | 3,143 | 3,196 | 3,258 |
| Wellbeing and Support Program (VEA  component) | 179 | 625 | 649 | 673 | 687 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Travel for treatment | 142,815 | 197,271 | 204,159 | 207,623 | 211,914 |
| Subsistence | 7,448 | 8,114 | 8,315 | 8,367 | 8,577 |
| Open Arms | 115,643 | 126,222 | 130,640 | 132,103 | 134,835 |
| Non-institutional care - services | 263,613 | 292,675 | 319,267 | 324,084 | 330,779 |
| Non-institutional care - products | 46,880 | 50,974 | 52,244 | 52,561 | 53,875 |
| Rehabilitation appliances | 149,896 | 151,738 | 157,223 | 159,886 | 163,191 |
| Psychiatric Assistance Dogs | 2,744 | 3,237 | 3,709 | 4,162 | 4,381 |
| Health treatment for British  Commonwealth and Allied veterans | 5,522 | 5,650 | 5,614 | 5,708 | 5,826 |
| *Australian Participants in British*  *Nuclear Tests and British*  *Commonwealth Occupation Force*  *(Treatment) Act 2006* |  |  |  |  |  |
| Nuclear test health care payments | 11,733 | 12,371 | 12,802 | 13,018 | 13,288 |
| *Treatment Benefits Act (Special*  *Access) 2019* |  |  |  |  |  |
| Health Care for Southeast Asia  Treaty Organisation personnel | 4,421 | 4,421 | 4,421 | 4,421 | 4,421 |
| **Total program expenses** | **758,911** | **862,163** | **909,402** | **917,236** | **936,497** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) |  |  |  |  |  |
| Wellbeing and Support Program  (DRCA component) | 563 | 939 | 975 | 1,011 | 1,032 |
| Wellbeing and Support Program  (MRCA component) | 2,256 | 1,564 | 1,625 | 1,685 | 1,720 |
| Special Appropriations: |  |  |  |  |  |
| *Safety, Rehabilitation and*  *Compensation (Defence-related*  *Claims) Act 1988* |  |  |  |  |  |
| Medical services | 29,596 | 31,668 | 32,798 | 33,357 | 34,051 |
| Rehabilitation services | 13,255 | 13,717 | 14,086 | 14,343 | 14,642 |
| Other services | 23,778 | 28,125 | 32,927 | 38,824 | 39,632 |
| Psychiatric Assistance Dogs | 348 | 396 | 451 | 504 | 532 |
| *Military Rehabilitation and*  *Compensation Act 2004* |  |  |  |  |  |
| Medical services | 236,470 | 239,240 | 247,788 | 252,027 | 257,269 |
| Rehabilitation services | 69,510 | 69,665 | 86,653 | 95,487 | 97,475 |
| Other services | 28,509 | 37,225 | 48,107 | 62,621 | 63,923 |
| Psychiatric Assistance Dogs | 1,263 | 1,436 | 1,635 | 1,829 | 1,926 |
| **Total program expenses** | **405,548** | **423,975** | **467,045** | **501,688** | **512,202** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses: |  |  |  |  |  |
| Expenses not requiring appropriation  in the Budget year | 1,404,300 | 1,425,400 | 1,453,800 | 1,503,700 | 1,503,700 |
| **Total program expenses** | **1,404,300** | **1,425,400** | **1,453,800** | **1,503,700** | **1,503,700** |
|  |  |  |  |  |  |

**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 the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

| **Outcome 2** – Maintain and enhance the physical and mental wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements. | | |
| --- | --- | --- |
| **Program 2.1 – General Medical Consultations and Services**  DVA has arrangements in place with medical and allied health practitioners in both the public and private sectors to deliver a comprehensive range of services throughout Australia, provided in hospitals, in providers’ rooms and in the homes of veterans and families. To ensure that eligible veterans and dependants are able to access necessary services, DVA will either pay for travel to the nearest service provider or pay a provider to travel to other locations to provide services to eligible veterans and dependants. | | |
| **Key Activities** | * Work with a range of medical, dental, hearing and allied health providers throughout Australia to ensure veterans and families have access to a comprehensive range of health services. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current 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% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | 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 | <1%\* |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

\*The target has been reversed to more clearly measure the intent of the performance measure.

| **Program 2.2 - Veterans’ Hospital Services**  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. | | |
| --- | --- | --- |
| **Key Activities** | * Make arrangements with public and private hospital service providers throughout Australia to ensure veterans and families have access to a comprehensive range of services. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current 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 | 100% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | 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 | <1%\* |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

\*The target has been reversed to more clearly measure the intent of the performance measure.

| **Program 2.3 - 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** | * Provide eligible veterans with access to a broader range of medicines and wound care items at a concession rate. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current 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 | 100% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | 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 | <1%\* |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

\*The target has been reversed to more clearly measure the intent of the performance measure.

| **Program 2.4 - Veterans’ Community Care and Support**  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. | | |
| --- | --- | --- |
| **Key Activities** | * Provide a range of care and support in the home to assist eligible veterans and families to remain independent for longer. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current 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% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | 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 | <1%\* |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

\*The target has been reversed to more clearly measure the intent of the performance measure.

|  |  |  |
| --- | --- | --- |
| **Program 2.5 - 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 families. The program also supports eligible veterans and families with funding for aids and appliances, and travel for treatment. | | |
| **Key Activities** | * Provide veterans and families with access to mental health care services, including primary prevention through counselling and complex care coordination. * Support veterans with travel for treatment and provide access to aids, appliances and modifications to support independent living. * Provide veterans with access to allied health services, including access to telehealth services. * Provide access to Open Arms including individual and family counselling, after-hours counselling, group program interventions, and peer support. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | **Access to Services**  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% |
| **Travel**  Timeliness: Target percentage of claims for reimbursement processed within 28 days | 95% |
|  | **Open Arms – Veterans & Families Counselling (Open Arms)**  Percentage of clients allocated to an (Open Arms) clinician within two weeks of initial intake | 90% |
|  | Client satisfaction | 90% |
|  |  | Continued on next page |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | **Access to Services**  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 | <1%\* |
|  | **Travel**  Timeliness: Target percentage of claims for reimbursement processed within 28 days | ≥95% |
|  | **Open Arms – Veterans & Families Counselling (Open Arms)**  Percentage of clients allocated to an Open Arms clinician within two weeks of initial intake | ≥65% |
|  | Client Satisfaction | ≥80% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

\*The target has been reversed to more clearly measure the intent of the performance measure.

| **Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services**  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. | | |
| --- | --- | --- |
| **Key Activities** | * Provide veterans with access to medical management, psychosocial and vocational rehabilitation programs and support for employment. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Timeliness: The percentage of rehabilitation assessments completed within 30 days of assessment referral | 75% |
| Client satisfaction: An annual survey of client satisfaction with the rehabilitation program | 75% |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Timeliness: The percentage of rehabilitation assessments completed within 30 days of assessment referral | ≥75% |
|  | Client satisfaction: An annual survey of client satisfaction with the rehabilitation program | ≥75% |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 3.1: War Graves** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 28,265 | 26,819 | 26,769 | 26,934 | 27,608 |
| Special Accounts | 20 | 35 | 45 | 45 | 45 |
| Expenses not requiring appropriation in  the Budget year(b) | 2,879 | 3,427 | 3,680 | 2,774 | 2,843 |
| **Total expenses for program 3.1** | **31,164** | **30,281** | **30,494** | **29,753** | **30,496** |
|  |  |  |  |  |  |
| **Program 3.2: Commemorative Activities** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 26,139 | 31,500 | 19,842 | 20,210 | 20,384 |
| **Total expenses for program 3.2** | **26,139** | **31,500** | **19,842** | **20,210** | **20,384** |
|  |  |  |  | Continued on next page | |

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
| **Outcome 3:** | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3 Totals by appropriation type** | | | | | |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) | 54,404 | 58,319 | 46,611 | 47,144 | 47,992 |
| Special accounts | 20 | 35 | 45 | 45 | 45 |
| Expenses not requiring appropriation in  the Budget year(b) | 2,879 | 3,427 | 3,680 | 2,774 | 2,843 |
| **Administered total** | **57,303** | **61,781** | **50,336** | **49,963** | **50,880** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 21,528 | 17,289 | 15,245 | 15,441 | 15,702 |
| S74 External Revenue(a) | 330 | 300 | 308 | 309 | 315 |
| Expenses not requiring appropriation in  the Budget year(b) | 887 | 838 | 1,000 | 807 | 803 |
| **Departmental total** | **22,745** | **18,427** | **16,553** | **16,557** | **16,820** |
| **Total expenses for Outcome 3** | **80,048** | **80,208** | **66,889** | **66,520** | **67,700** |
|  |  |  |  |  |  |
| **Movement of administered funds between years** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 3 |  |  |  |  |  |
| Program 3.1: War Graves - Marking WWI Graves | (99) | 99 | - | - | - |
| Program 3.2: Commemorative Activities - Supporting the Kokoda Track | (7,253) | 7,253 | - | - | - |
| **Total movement of administered funds** | **(7,352)** | **7,352** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | 123 | 132 |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) |  |  |  |  |  |
| War graves care & maintenance | 27,024 | 25,471 | 25,388 | 25,545 | 26,184 |
| War graves refurbishment,  reconstruction & relocation | 1,236 | 1,343 | 1,376 | 1,384 | 1,419 |
| Compensation and legal expenses | 5 | 5 | 5 | 5 | 5 |
| Special Account Expenses: |  |  |  |  |  |
| Services for Other Entities and Trust  Moneys | 20 | 35 | 45 | 45 | 45 |
| Expenses not requiring appropriation in the Budget year | 2,879 | 3,427 | 3,680 | 2,774 | 2,843 |
| **Total program expenses** | **31,164** | **30,281** | **30,494** | **29,753** | **30,496** |

**Program 3.2: Commemorative Activities**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Administered Expenses: |  |  |  |  |  |
| Ordinary annual services  (Appropriation Bill No. 1) |  |  |  |  |  |
| Veterans' commemorative activities | 19,971 | 25,188 | 16,342 | 16,710 | 16,884 |
| Saluting Their Service | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| *Australian Veterans' Recognition*  *(Putting Veterans and Their Families*  *First) Act 2019* | 2,668 | 2,812 | - | - | - |
| **Total program expenses** | **26,139** | **31,500** | **19,842** | **20,210** | **20,384** |

**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 the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

| **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. | | |
| --- | --- | --- |
| **Program 3.1 - War Graves**  This program acknowledges and commemorates veterans’ service and sacrifice, and promotes an increased understanding of Australia’s wartime history. To meet the Australian Government’s commitment, the Office of Australian War Graves cares for and maintains official commemorations and sites of collective official commemoration to the standards set by the Commonwealth War Graves Commission (CWGC). | | |
| **Key Activities** | * 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. * To operate and maintain memorial sites in Thailand, Malaysia and France. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Quality of Service: New official commemorations are completed within published timeframes | 95% |
| Quality of Service: Maintain public access to memorial sites in Thailand, Malaysia and France | Unscheduled closures <5 days |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Quality of Service: New official commemorations are completed within published timeframes | ≥95% |
|  | Quality of Service: Maintain public access to memorial sites in Thailand, Malaysia and France | Unscheduled closures ≤5 days |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

| **Program 3.2 - Commemorative Activities**  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. | | |
| --- | --- | --- |
| **Key Activities** | * 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. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | Commemorative event quality: Commemorative events are conducted to commemorate veterans’ service in a dignified, solemn and respectful manner | Achieved\* |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | 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  2024-27 | As per 2023-24 | As per 2023-24 |

\*Precise audience data not available at time of publication.

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 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).

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

##### Departmental (DVA)

DVA is budgeting for a breakeven operating result before depreciation and amortisation expense in 2023-24. Total expenses for 2023-24 is estimated to be $636.8 million, an increase of $37.1 million from 2022-23 as a result of new government initiatives.

##### Departmental (DSHIS)

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2023-24. Revenue for 2023-24 is expected to be $57.6 million, an increase of $6 million from 2022-23, primarily driven by the sale of goods and services (net premium revenue).

##### Administered statements

The Department will administer $11.6 billion of administered expense in the 2023-24 financial year, excluding movement in the Military Compensation Scheme 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 295,085 | 371,498 | 303,004 | 310,734 | 317,231 |
| Suppliers | 221,463 | 176,649 | 131,558 | 120,327 | 116,362 |
| Depreciation and amortisation | 42,243 | 41,198 | 44,648 | 40,160 | 40,075 |
| Insurance claims | 39,845 | 46,087 | 52,416 | 58,553 | 65,480 |
| Other expenses | 1,046 | 1,386 | 874 | 743 | 1,046 |
| **Total expenses** | **599,682** | **636,818** | **532,500** | **530,517** | **540,194** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Net premium revenue | 47,524 | 53,566 | 59,389 | 65,922 | 73,173 |
| Rendering of services | 7,954 | 7,230 | 7,430 | 7,456 | 7,580 |
| Other revenue | 3,898 | 3,898 | 4,580 | 5,036 | 5,368 |
| **Total own-source revenue** | **59,376** | **64,694** | **71,399** | **78,414** | **86,121** |
|  |  |  |  |  |  |
| **Gains** |  |  |  |  |  |
| Resources received free of charge | 845 | 845 | 845 | 845 | 845 |
| **Total gains** | **845** | **845** | **845** | **845** | **845** |
|  |  |  |  |  |  |
| **Total own-source income** | **60,221** | **65,539** | **72,244** | **79,259** | **86,966** |
|  |  |  |  |  |  |
| **Net cost of/(contribution by) services** | **539,461** | **571,279** | **460,256** | **451,258** | **453,228** |
| Revenue from Government | 519,281 | 552,771 | 438,449 | 434,582 | 436,637 |
| **Surplus/(deficit) attributable to the**  **Australian Government** | **(20,180)** | **(18,508)** | **(21,807)** | **(16,676)** | **(16,591)** |
|  |  |  |  |  |  |
| **Total comprehensive income** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **(20,180)** | **(18,508)** | **(21,807)** | **(16,676)** | **(16,591)** |
|  |  |  | 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** | | | | | |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income**  **attributable to the Australian**  **Government** | (20,180) | (18,508) | (21,807) | (16,676) | (16,591) |
| Depreciation/amortisation expenses  previously funded through revenue  appropriation(a) | 20,539 | 19,341 | 23,245 | 18,593 | 18,508 |
| Depreciation/amortisation expenses for  ROU(b) | 21,704 | 21,857 | 21,404 | 21,567 | 21,567 |
| Principal repayments on leased assets | (22,063) | (22,690) | (22,842) | (23,484) | (23,484) |
| **Total comprehensive income/(loss)**  **excluding depreciation/amortisation**  **expenses previously funded**  **through revenue appropriations,**  **depreciation on ROU, principal**  **repayments on leased assets** | **-** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis. | | | |  |  |

1. 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.
2. Applies leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 6,631 | 7,973 | 8,248 | 8,507 | 10,370 |
| Trade and other receivables | 74,447 | 75,899 | 76,625 | 79,496 | 79,496 |
| Appropriation receivables | 46,909 | 38,630 | 34,288 | 34,545 | 34,840 |
| Investments | 53,640 | 51,288 | 51,288 | 48,674 | 46,973 |
| ***Total financial assets*** | **181,627** | **173,790** | **170,449** | **171,222** | **171,679** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 134,695 | 115,544 | 100,738 | 88,742 | 77,534 |
| Infrastructure, plant and equipment | 193 | 140 | 111 | 87 | 82 |
| Intangibles | 63,292 | 62,171 | 52,583 | 47,092 | 41,017 |
| Other non-financial assets | 3,833 | 2,480 | 2,480 | 2,482 | 2,482 |
| ***Total non-financial assets*** | **202,013** | **180,335** | **155,912** | **138,403** | **121,115** |
| **Total assets** | **383,640** | **354,125** | **326,361** | **309,625** | **292,794** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 59,121 | 47,883 | 44,002 | 40,749 | 39,180 |
| Other payables | 42,166 | 43,385 | 46,814 | 50,066 | 50,304 |
| ***Total payables*** | **101,287** | **91,268** | **90,816** | **90,815** | **89,484** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 110,126 | 90,011 | 72,781 | 56,101 | 39,422 |
| ***Total interest bearing liabilities*** | **110,126** | **90,011** | **72,781** | **56,101** | **39,422** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 72,702 | 75,656 | 73,869 | 76,144 | 77,932 |
| Other provisions | 64,004 | 62,879 | 61,777 | 60,279 | 60,279 |
| ***Total provisions*** | **136,706** | **138,535** | **135,646** | **136,423** | **138,211** |
| **Total liabilities** | **348,119** | **319,814** | **299,243** | **283,339** | **267,117** |
|  |  |  |  |  |  |
| **Net assets** | **35,521** | **34,311** | **27,118** | **26,286** | **25,677** |
|  |  |  |  |  |  |
| **EQUITY\*** |  |  |  |  |  |
| Contributed equity | 378,546 | 396,844 | 411,458 | 427,302 | 443,284 |
| Asset revaluation reserve | 17,409 | 17,409 | 17,409 | 17,409 | 17,409 |
| Retained surplus (accumulated deficit) | (360,434) | (379,942) | (401,749) | (418,425) | (435,016) |
| **Total equity** | **35,521** | **34,311** | **27,118** | **26,286** | **25,677** |
| 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 526,297 | 570,291 | 442,791 | 434,325 | 436,342 |
| Sale of goods and rendering of services | 54,621 | 59,632 | 67,607 | 72,165 | 80,753 |
| Net GST received | 12,503 | 8,512 | 4,472 | 3,843 | 3,796 |
| Other | 3,654 | 3,744 | 4,660 | 5,036 | 5,368 |
| ***Total cash received*** | **597,075** | **642,179** | **519,530** | **515,369** | **526,259** |
| **Cash used** |  |  |  |  |  |
| Employees | 293,722 | 366,690 | 306,181 | 307,383 | 315,443 |
| Suppliers | 224,134 | 195,567 | 139,065 | 126,580 | 120,882 |
| Interest payments on lease liability | 1,046 | 1,036 | 874 | 743 | 1,046 |
| Other | 54,463 | 58,206 | 50,293 | 59,533 | 65,242 |
| ***Total cash used*** | **573,365** | **621,499** | **496,413** | **494,239** | **502,613** |
| **Net cash from/(used by) operating**  **activities** | **23,710** | **20,680** | **23,117** | **21,130** | **23,646** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of  non-financial assets | - | 1,000 | - | - | - |
| Investments realised | 53,640 | 51,288 | 51,288 | 48,674 | 52,701 |
| ***Total cash received*** | **53,640** | **52,288** | **51,288** | **48,674** | **52,701** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant  and equipment, and intangibles | 24,890 | 18,298 | 14,614 | 15,844 | 15,982 |
| Purchase of investments | 52,404 | 48,936 | 51,288 | 46,060 | 51,000 |
| ***Total cash used*** | **77,294** | **67,234** | **65,902** | **61,904** | **66,982** |
| **Net cash from/(used by) investing**  **activities** | **(23,654)** | **(14,946)** | **(14,614)** | **(13,230)** | **(14,281)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 17,329 | 18,298 | 14,614 | 15,844 | 15,982 |
| ***Total cash received*** | **17,329** | **18,298** | **14,614** | **15,844** | **15,982** |
| **Cash used** |  |  |  |  |  |
| Lease liability - principal payments | 22,063 | 22,690 | 22,842 | 23,485 | 23,484 |
| ***Total cash used*** | **22,063** | **22,690** | **22,842** | **23,485** | **23,484** |
| **Net cash from/(used by) financing**  **activities** | **(4,734)** | **(4,392)** | **(8,228)** | **(7,641)** | **(7,502)** |
|  |  |  |  |  |  |
| **Net increase/(decrease) in cash held** | **(4,678)** | **1,342** | **275** | **259** | **1,863** |
| Cash and cash equivalents at the  beginning of the reporting period | 11,309 | 6,631 | 7,973 | 8,248 | 8,507 |
| **Cash and cash equivalents at the**  **end of the reporting period** | **6,631** | **7,973** | **8,248** | **8,507** | **10,370** |
| 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)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 5,269 | 5,795 | 6,375 | 7,012 | 7,222 |
| Suppliers | 6,493 | 5,767 | 5,363 | 5,578 | 6,024 |
| Insurance claims | 39,845 | 46,087 | 52,416 | 58,553 | 65,480 |
| **Total expenses** | **51,607** | **57,649** | **64,154** | **71,143** | **78,726** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Net premium revenue | 47,524 | 53,566 | 59,389 | 65,922 | 73,173 |
| Other revenue | 3,898 | 3,898 | 4,580 | 5,036 | 5,368 |
| **Total own-source revenue** | **51,422** | **57,464** | **63,969** | **70,958** | **78,541** |
|  |  |  |  |  |  |
| **Gains** |  |  |  |  |  |
| Resources received free of charge | 65 | 65 | 65 | 65 | 65 |
| **Total gains** | **65** | **65** | **65** | **65** | **65** |
| **Total own-source income** | **51,487** | **57,529** | **64,034** | **71,023** | **78,606** |
|  |  |  |  |  |  |
| **Net cost of/(contribution by) services** | **120** | **120** | **120** | **120** | **120** |
| Revenue from Government | 120 | 120 | 120 | 120 | 120 |
| **Surplus/(deficit) attributable to the**  **Australian Government** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total comprehensive income/(loss)**  **attributable to the**  **Australian Government** | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Note: Reconciliation of comprehensive income attributable to the agency** | | | | | |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss)**  **attributable to the**  **Australian Government** | **-** | **-** | **-** | **-** | **-** |
| Plus non-appropriated expenses: |  |  |  |  |  |
| Depreciation and amortisation  expenses | - | - | - | - | - |
| **Total comprehensive income**  **attributable to the agency** | **-** | **-** | **-** | **-** | **-** |
| Prepared on Australian Accounting Standards basis. | | | |  |  |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 4,631 | 4,725 | 4,819 | 4,916 | 6,617 |
| Trade and other receivables | 68,411 | 71,147 | 71,733 | 74,602 | 74,602 |
| Investments | 53,640 | 51,288 | 51,288 | 48,674 | 46,973 |
| ***Total financial assets*** | **126,682** | **127,160** | **127,840** | **128,192** | **128,192** |
| **Non-financial assets** |  |  |  |  |  |
| Other non-financial assets | 30 | 30 | 30 | 30 | 30 |
| ***Total non-financial assets*** | **30** | **30** | **30** | **30** | **30** |
| **Total assets** | **126,712** | **127,190** | **127,870** | **128,222** | **128,222** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 8,328 | 8,495 | 8,665 | 8,838 | 8,838 |
| Other payables | 35,075 | 36,511 | 38,123 | 39,800 | 39,800 |
| ***Total payables*** | **43,403** | **45,006** | **46,788** | **48,638** | **48,638** |
| **Provisions** |  |  |  |  |  |
| Other provisions | 60,164 | 59,039 | 57,937 | 56,439 | 56,439 |
| ***Total provisions*** | **60,164** | **59,039** | **57,937** | **56,439** | **56,439** |
| **Total liabilities** | **103,567** | **104,045** | **104,725** | **105,077** | **105,077** |
|  |  |  |  |  |  |
| **Net assets** | **23,145** | **23,145** | **23,145** | **23,145** | **23,145** |
|  |  |  |  |  |  |
| **EQUITY\*** |  |  |  |  |  |
| Retained surplus | 23,145 | 23,145 | 23,145 | 23,145 | 23,145 |
| **Total equity** | **23,145** | **23,145** | **23,145** | **23,145** | **23,145** |
| 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)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 120 | 120 | 120 | 120 | 120 |
| Sale of goods and rendering of services | 46,423 | 52,248 | 60,397 | 64,711 | 73,173 |
| Other | 3,898 | 3,898 | 4,580 | 5,036 | 5,368 |
| ***Total cash received*** | **50,441** | **56,266** | **65,097** | **69,867** | **78,661** |
| **Cash used** |  |  |  |  |  |
| Employees | 5,269 | 5,795 | 6,375 | 7,012 | 7,222 |
| Suppliers | 6,287 | 5,535 | 5,128 | 5,340 | 5,959 |
| Other | 44,030 | 47,194 | 53,500 | 60,032 | 65,480 |
| ***Total cash used*** | **55,586** | **58,524** | **65,003** | **72,384** | **78,661** |
| **Net cash from/(used by) operating**  **activities** | **(5,145)** | **(2,258)** | **94** | **(2,517)** | **-** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Investments realised | 53,640 | 51,288 | 51,288 | 48,674 | 52,701 |
| ***Total cash received*** | **53,640** | **51,288** | **51,288** | **48,674** | **52,701** |
| **Cash used** |  |  |  |  |  |
| Purchase of investments | 52,404 | 48,936 | 51,288 | 46,060 | 51,000 |
| ***Total cash used*** | **52,404** | **48,936** | **51,288** | **46,060** | **51,000** |
| **Net cash from/(used by) investing**  **activities** | **1,236** | **2,352** | **-** | **2,614** | **1,701** |
|  |  |  |  |  |  |
| **Net increase/(decrease) in cash held** | **(3,909)** | **94** | **94** | **97** | **1,701** |
| Cash and cash equivalents at the  beginning of the reporting period | 8,540 | 4,631 | 4,725 | 4,819 | 4,916 |
| **Cash and cash equivalents at the**  **end of the reporting period** | **4,631** | **4,725** | **4,819** | **4,916** | **6,617** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained | Asset | Contributed | Total |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** | **(360,434)** | **17,409** | **378,546** | **35,521** |
|  |  |  |  |  |
| **Comprehensive income** |  |  |  |  |
| Comprehensive income attributable to  the Australian Government | (18,508) | - | - | (18,508) |
| ***Total comprehensive income***  ***attributable to the Australian***  ***Government*** | **(18,508)** | **-** | **-** | **(18,508)** |
|  |  |  |  |  |
| **Transactions with owners** |  |  |  |  |
| ***Contribution by owners*** |  |  |  |  |
| Appropriation (equity injection) | - | - | 4,548 | 4,548 |
| Departmental Capital Budget (DCB) | - | - | 13,750 | 13,750 |
| Other | (1,000) | - | - | (1,000) |
| ***Sub-total transactions with owners*** | **(1,000)** | **-** | **18,298** | **17,298** |
|  |  |  |  |  |
| **Estimated closing balance as at**  **30 June 2024** | **(379,942)** | **17,409** | **396,844** | **34,311** |
| Prepared on Australian Accounting Standards basis. | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Bill 1  (Departmental Capital Budget) | 13,825 | 13,750 | 13,956 | 15,651 | 15,789 |
| Equity injections - Bill 2 | 3,504 | 4,548 | 658 | 193 | 193 |
| **Total new capital appropriations** | **17,329** | **18,298** | **14,614** | **15,844** | **15,982** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | 17,329 | 18,298 | 14,614 | 15,844 | 15,982 |
| ***Total items*** | **17,329** | **18,298** | **14,614** | **15,844** | **15,982** |
|  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL**  **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations -  Equity Injections(a) | 3,504 | 4,548 | 658 | 193 | 193 |
| Funded by capital appropriations -  Departmental Capital Budget(b) | 13,825 | 13,750 | 13,956 | 15,651 | 15,789 |
| **TOTAL** | **17,329** | **18,298** | **14,614** | **15,844** | **15,982** |
|  |  |  |  |  |  |
| **RECONCILIATION OF CASH USED TO**  **ACQUIRE ASSETS TO ASSET**  **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 24,890 | 18,298 | 14,614 | 15,844 | 15,982 |
| **Total cash used to acquire assets** | **24,890** | **18,298** | **14,614** | **15,844** | **15,982** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
2. Includes purchases from current and previous years’ Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2023-24)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Buildings | Other | Intangibles | Assets | Total |
|  |  | infrastructure, |  | held for |  |
|  |  | plant and |  | sale |  |
|  |  | equipment |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 43,512 | 909 | 225,961 | 1,350 | 271,732 |
| Gross book value - ROU assets | 191,084 | 174 | - | - | 191,258 |
| Accumulated depreciation/  amortisation and impairment | (15,532) | (716) | (162,669) | - | (178,917) |
| Accumulated depreciation/  amortisation and impairment - ROU  assets | (84,369) | (174) | - | - | (84,543) |
| **Opening net book balance** | **134,695** | **193** | **63,292** | **1,350** | **199,530** |
|  |  |  |  |  |  |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new**  **or replacement assets** |  |  |  |  |  |
| By purchase or internally developed: |  |  |  |  |  |
| Appropriation equity(a) | - | - | 4,548 | - | 4,548 |
| Appropriation ordinary annual  services(b) | 7,088 | 21 | 6,641 | - | 13,750 |
| By purchase - ROU assets | 2,575 | - | - | - | 2,575 |
| **Total additions** | **9,663** | **21** | **11,189** | **-** | **20,873** |
|  |  |  |  |  |  |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | (6,957) | (74) | (12,310) | - | (19,341) |
| Depreciation/amortisation on ROU  assets | (21,857) | - | - | - | (21,857) |
| Disposals(c) | - | - | - | (1,350) | (1,350) |
| **Total other movements** | **(28,814)** | **(74)** | **(12,310)** | **(1,350)** | **(42,548)** |
|  |  |  |  |  |  |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 50,600 | 930 | 237,150 | - | 288,680 |
| Gross book value - ROU assets | 193,659 | 174 | - | - | 193,833 |
| Accumulated depreciation/  amortisation and impairment | (22,489) | (790) | (174,979) | - | (198,258) |
| Accumulated depreciation/  amortisation and impairment - ROU  assets | (106,226) | (174) | - | - | (106,400) |
| **Closing net book balance** | **115,544** | **140** | **62,171** | **-** | **177,855** |
| Prepared on Australian Accounting Standards basis. | | | | | |

1. ‘Appropriation equity’ refers to equity injections appropriations provided through Appropriation Bill   
   (No. 2) 2023-24, including CDABs.
2. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, DCBs or other operational expenses.
3. 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 22,714 | 48,279 | 12,731 | 12,743 | 12,801 |
| Personal benefits | 6,659,084 | 7,226,465 | 7,234,820 | 7,204,193 | 7,177,024 |
| Health care payments | 4,160,537 | 4,219,767 | 4,514,535 | 4,604,802 | 4,696,404 |
| Grants | 51,921 | 53,978 | 33,311 | 23,050 | 12,604 |
| Depreciation and  amortisation | 2,879 | 3,427 | 3,680 | 2,774 | 2,843 |
| Payments to corporate  entities | 42,828 | 42,140 | 42,649 | 42,787 | 41,913 |
| Other Expenses | 55,589 | 58,574 | 47,330 | 48,021 | 49,088 |
| Movement of personal  benefits provision | 560,500 | 552,800 | 621,000 | 694,100 | 694,100 |
| Movement of health care  payments provision | 1,404,300 | 1,425,400 | 1,453,800 | 1,503,700 | 1,503,700 |
| **Total expenses**  **administered on behalf of**  **government** | **12,960,352** | **13,630,830** | **13,963,856** | **14,136,170** | **14,190,477** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Other Revenue | 18,443 | 18,443 | 18,443 | 18,443 | 18,443 |
| **Total own-source revenue**  **administered on behalf of**  **government** | **18,443** | **18,443** | **18,443** | **18,443** | **18,443** |
|  |  |  |  |  |  |
| **Net cost of/(contribution by)**  **services** | **12,941,909** | **13,612,387** | **13,945,413** | **14,117,727** | **14,172,034** |
|  |  |  |  |  |  |
| **OTHER COMPREHENSIVE INCOME** | |  |  |  |  |
| **Total comprehensive**  **income/(loss)** | **(12,941,909)** | **(13,612,387)** | **(13,945,413)** | **(14,117,727)** | **(14,172,034)** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 106,854 | 106,854 | 106,854 | 106,854 | 106,854 |
| Other receivables | 97,249 | 97,324 | 97,324 | 97,324 | 97,324 |
| Investments | 1,815,258 | 1,822,903 | 1,920,390 | 1,998,152 | 2,009,639 |
| ***Total financial assets*** | **2,019,361** | **2,027,081** | **2,124,568** | **2,202,330** | **2,213,817** |
| **Non-financial assets** |  |  |  |  |  |
| Land and Buildings | 54,786 | 53,924 | 53,068 | 52,211 | 51,354 |
| Property, Plant and Equipment | 3,210 | 5,832 | 5,640 | 4,888 | 3,646 |
| Intangibles | 7,221 | 6,647 | 6,073 | 5,499 | 4,925 |
| ***Total non-financial assets*** | **68,553** | **72,131** | **70,779** | **68,598** | **65,925** |
| **Total assets administered**  **on behalf of Government** | **2,087,914** | **2,099,212** | **2,195,347** | **2,270,928** | **2,279,742** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Personal benefits | 46,188 | 59,351 | 69,812 | 81,158 | 92,141 |
| Grants | 10 | 12 | 13 | 14 | 14 |
| Health and other payables | 64,190 | 64,209 | 64,209 | 64,209 | 64,209 |
| ***Total payables*** | **110,388** | **123,572** | **134,034** | **145,381** | **156,364** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 3,375 | 3,218 | 3,218 | 3,218 | 3,218 |
| Personal benefits provisions | 23,081,298 | 23,634,098 | 24,255,098 | 24,949,198 | 25,643,298 |
| Health and other provisions | 21,195,473 | 22,628,266 | 24,083,725 | 25,586,107 | 27,088,385 |
| ***Total provisions and payables*** | **44,280,146** | **46,265,582** | **48,342,041** | **50,538,523** | **52,734,901** |
| **Total liabilities administered**  **on behalf of Government** | **44,390,534** | **46,389,154** | **48,476,075** | **50,683,904** | **52,891,265** |
|  |  |  |  |  |  |
| **Net assets/(liabilities)** | **(42,302,620)** | **(44,289,942)** | **(46,280,728)** | **(48,412,976)** | **(50,611,523)** |
| Prepared on Australian Accounting Standards basis. | | | | | |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| GST received | 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| Other | 18,403 | 18,368 | 18,443 | 18,443 | 18,443 |
| ***Total cash received*** | **66,403** | **66,368** | **66,443** | **66,443** | **66,443** |
| **Cash used** |  |  |  |  |  |
| Personal benefits | 6,652,573 | 7,213,302 | 7,224,359 | 7,192,847 | 7,166,041 |
| Health payments | 4,208,537 | 4,267,767 | 4,562,535 | 4,652,802 | 4,744,404 |
| Grant payments | 51,911 | 53,976 | 33,310 | 23,049 | 12,604 |
| Payments to employees | 22,849 | 48,436 | 12,731 | 12,743 | 12,801 |
| Payments to corporate  entities | 42,828 | 42,140 | 42,649 | 42,787 | 41,913 |
| Other | 48,745 | 51,162 | 45,671 | 49,339 | 50,510 |
| ***Total cash used*** | **11,027,443** | **11,676,783** | **11,921,255** | **11,973,567** | **12,028,273** |
| **Net cash from/(used by)**  **operating activities** | **(10,961,040)** | **(11,610,415)** | **(11,854,812)** | **(11,907,124)** | **(11,961,830)** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of non-financial  assets | 2,420 | 7,005 | 2,328 | 593 | 170 |
| Payments to corporate  entities | 131,563 | 7,645 | 97,487 | 77,762 | 11,487 |
| ***Total cash used*** | **133,983** | **14,650** | **99,815** | **78,355** | **11,657** |
| **Net cash from/(used) by**  **investing activities** | **(133,983)** | **(14,650)** | **(99,815)** | **(78,355)** | **(11,657)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Capital injections | 2,420 | 7,005 | 2,328 | 593 | 170 |
| ***Total cash received*** | **2,420** | **7,005** | **2,328** | **593** | **170** |
| **Net cash from/(used by)**  **financing activities** | **2,420** | **7,005** | **2,328** | **593** | **170** |
|  |  |  |  |  |  |
| ***Net increase/(decrease) in***  ***cash held*** | **(11,092,603)** | **(11,618,060)** | **(11,952,299)** | **(11,984,886)** | **(11,973,317)** |
| Cash and cash equivalents  at beginning of reporting  period | 106,854 | 106,854 | 106,854 | 106,854 | 106,854 |
| Cash from Official Public  Account | 11,111,046 | 11,636,503 | 11,970,742 | 12,003,329 | 11,991,760 |
| Cash to Official Public  Account | (18,443) | (18,443) | (18,443) | (18,443) | (18,443) |
| **Cash and cash equivalents**  **at end of reporting period** | **106,854** | **106,854** | **106,854** | **106,854** | **106,854** |
| Prepared on Australian Accounting Standards basis. | | | | | |

Table 3.10: Administered capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | actual |  | estimate | estimate | estimate |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
|  |  |  |  |  |  |  |  |
| **NEW CAPITAL APPROPRIATIONS** | | |  |  |  |  |  |
|  | Administered Assets and Liabilities - Bill 2 | | 2,420 | 7,005 | 2,328 | 593 | 170 |
| **Total new capital appropriations** | | | **2,420** | **7,005** | **2,328** | **593** | **170** |
|  | | |  |  |  |  |  |
| ***Provided for:*** | | |  |  |  |  |  |
|  | Purchase of non-financial assets | | 2,420 | 7,005 | 2,328 | 593 | 170 |
| **Total items** | | | **2,420** | **7,005** | **2,328** | **593** | **170** |
|  |  |  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL ASSETS** | | | |  |  |  |  |
|  | Funded by capital appropriations(a) | | 2,420 | 7,005 | 2,328 | 593 | 170 |
| **TOTAL** | | | **2,420** | **7,005** | **2,328** | **593** | **170** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations if applicable.

Table 3.11: Statement of administered asset movements (Budget year 2023-24)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings | Other | Computer | Total |
|  |  | property, | software |  |
|  |  | plant and | and |  |
|  |  | equipment | intangibles |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |  |
| Gross book value | 56,702 | 5,994 | 16,207 | 78,903 |
| Accumulated depreciation/  amortisation and impairment | (1,916) | (2,784) | (5,650) | (10,350) |
| **Opening net book balance** | **54,786** | **3,210** | **10,557** | **68,553** |
|  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or**  **replacement assets** |  |  |  |  |
| By purchase or internally  developed: |  |  |  |  |
| Appropriation equity(a) | - | 4,613 | 2,392 | 7,005 |
| **Total additions** | **-** | **4,613** | **2,392** | **7,005** |
|  |  |  |  |  |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (857) | (1,996) | (574) | (3,427) |
| **Total other movements** | **(857)** | **(1,996)** | **(574)** | **(3,427)** |
|  |  |  |  |  |
| **As at 30 June 2024** |  |  |  |  |
| Gross book value | 56,702 | 10,607 | 18,599 | 85,908 |
| Accumulated depreciation/  amortisation and impairment | (2,773) | (4,780) | (6,224) | (13,777) |
| **Closing net book balance** | **53,929** | **5,827** | **12,375** | **72,131** |
| Prepared on Australian Accounting Standards basis. |  |  |  |  |

1. ‘Appropriation equity’ refers to Administered Assets and Liabilities provided through Appropriation Bill (No. 2) 2023-24, includes CDABs.

DVA

Australian War Memorial

Entity resources and planned performance

Australian War Memorial

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DVA

**Australian War Memorial**

**Section 1: Entity overview and resources**

* 1. **Strategic direction statement**

Guided by the *Australian War Memorial Act, 1980*, the Memorial’s mission is leading remembrance and understanding of Australia’s wartime experience. As a shrine, archive and museum, the Memorial is committed to leading historical research, museum practices and community engagement. These three equal priorities enable us to remain relevant in a changing world and to tell the stories of conflict; the personal, the causes and consequences. Through the Memorial and its National Collection, Australia’s wartime experience is better understood, leading to meaningful commemoration.

The Memorial is a cultural institution of national importance, evident through the pre‑eminent collection of Australian wartime artefacts, related material and thought‑provoking exhibitions. 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, Iraq and on numerous peacekeeping and humanitarian operations.

Development Project early works are now complete and major works have commenced. The Memorial has committed to remaining open to the public during construction, delivering a safe, positive experience for visitors and school students during the Development Project. The Memorial has commenced the Transition Project; a planning program to prepare for operations as part of the progressive completion of the Development Project.

The Memorial will continue to deliver key programs and activities, some in adapted format during the Development, but all of which deliver the world class experience expected by our visitors:

* The provision of dignified ceremonies, for Anzac Day, Remembrance Day, and other commemorations including the daily Last Post Ceremony.
* The development and preservation 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 digitisation of the Second World War Army Unit Diaries and remaining vulnerable magnetic tape collection as part of the major Digitisation Program.
* Leveraging website, online and social media presence to provide enhanced user experiences and interactive content to provide alternative means of engaging visitors.

**1.2 Entity resource statement**

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

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

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

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

**Changes to indexation framework for various programs**

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices movements.

Increased funding has been provided to the following programs:

* Australian War Memorial

Table 1.1: Australian War Memorial resource statement — Budget estimates for 2023-24 as at Budget May 2023

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | *2022-23* | 2023-24 |
|  |  |  | *Estimated* | Estimate |
|  |  |  | *actual* |  |
|  |  |  | *$'000* | $'000 |
| **Opening balance/cash reserves at 1 July** | | | 195,917 | 203,145 |
| **Funds from Government** | | |  |  |
| Annual appropriations - ordinary annual services (a) | | |  |  |
|  | Outcome 1 | | 42,828 | 42,140 |
| Annual appropriations - other services (b) | | |  |  |
|  | Equity Injection | | 131,563 | 7,645 |
| Total annual appropriations | | | 174,391 | 49,785 |
| **Total funds from Government** | | | **174,391** | **49,785** |
| **Funds from other sources** | | |  |  |
|  | Interest | | 2,400 | 4,700 |
|  | Royalties | | 11 | 8 |
|  | Sale of goods and services | | 2,411 | 2,781 |
|  | Other | | 2,755 | 1,415 |
| **Total funds from other sources** | | | **7,577** | **8,904** |
| **Total net resourcing for AWM** | | | **377,885** | **261,834** |
|  |  |  |  |  |
|  |  |  | 2022-23 | 2023-24 |
| **Average staffing level** | | | 299 | 292 |

|  |
| --- |
| All figures shown above are GST exclusive. |
| (a) Appropriation Bill (No. 1) 2023-24. | |
| (b) Appropriation Bill (No. 2) 2023-24. | |
| 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 2023-24 May 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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | | | Estimated | Budget | Forward | Forward | Forward |
|  | | | actual |  | estimate | estimate | estimate |
|  | | | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1: Australian War Memorial** | | |  |  |  |  |  |
| Revenue from Government | | |  |  |  |  |  |
|  | Ordinary annual services | |  |  |  |  |  |
|  |  | (Appropriation Bill No. 1) | 42,828 | 42,140 | 42,649 | 42,787 | 41,913 |
|  | Expenses not requiring appropriation | |  |  |  |  |  |
|  |  | in the Budget year | 8,331 | 7,430 | 14,027 | 14,572 | 14,500 |
| Revenues from other independent sources | | | 8,077 | 9,422 | 6,561 | 8,057 | 9,206 |
| **Total expenses for Program 1.1** | | | **59,236** | **58,992** | **63,237** | **65,416** | **65,619** |
|  | | |  |  |  |  |  |
| **Total expenses for Outcome 1** | | | **59,236** | **58,992** | **63,237** | **65,416** | **65,619** |
|  |  |  |  |  |  |  |  |
|  |  |  | 2022-23 | 2023-24 |  |  |  |
| **Average Staffing Level (number)** | | | 299 | 292 |  |  |  |

#### Table 2.1.2: Program Key Activities Expenses

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Program 1.1: Australian War Memorial** | | | |  | |  | |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | actual |  | estimate | estimate | estimate |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| *1. Maintenance and development of the National Memorial and the National Collection of historical material.* | | | | | | | |
|  | Annual departmental expenses: | |  |  |  |  |  |
|  |  | Departmental item | 35,820 | 36,709 | 39,692 | 44,056 | 43,601 |
|  | **Total component 1 expenses** | | **35,820** | **36,709** | **39,692** | **44,056** | **43,601** |
| *2. The delivery of commemorative ceremonies, exhibitions, and interpretive services.* | | | | | | | |
|  | Annual departmental expenses: | |  |  |  |  |  |
|  |  | Departmental item | 16,045 | 15,737 | 14,400 | 14,412 | 13,242 |
|  | **Total component 2 expenses** | | **16,045** | **15,737** | **14,400** | **14,412** | **13,242** |
| *3. The creation and dissemination of research and information.* | | | | | | | |
|  | Annual departmental expenses: | |  |  |  |  |  |
|  |  | Departmental item | 7,371 | 6,546 | 9,145 | 6,948 | 8,776 |
|  | **Total component 3 expenses** | | **7,371** | **6,546** | **9,145** | **6,948** | **8,776** |
| **Total program expenses** | | | **59,236** | **58,992** | **63,237** | **65,416** | **65,619** |

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 the 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

| 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. | | |
| --- | --- | --- |
| **Program 1** – To maintain and develop the National Memorial and a National Collection of historical material and through commemorative ceremonies, exhibitions, research, interpretation and dissemination. | | |
| **Key Activities** | 1. Maintenance and development of the National Memorial and the National Collection of historical material. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-23 | 1.1.1 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. | 1.1.1 Development Project activities delivered in line with approved program and budget, and reported to Government by annual project update. Three Principal Contractors engaged and three Main Works Packages commenced. |
|  | 1.1.2 Develop, resource and implement revised programs to manage and maximise new facilities delivered through the Development Project. | 1.1.2 Priorities, programs and requirements clearly understood, scoped and aligned with Development timelines through ongoing work of the Transition Project. |
|  | 1.1.3 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. | 1.1.3 National Collection growth has been in accordance with identified priorities and collection gaps documented in the Collection Development Plan (Middle East operations and Peacekeeping). |
|  |  | Continued on next page |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-2024 | 1.2.1 Staged implementation of the Development Project. | 1.2.1 Development Project activities delivered in line with approved program budget and schedule and reported to Government by Annual Project update. |
|  | 1.2.2 Revise, resource and implement programs to manage and maximise new facilities delivered through the Development Project. | 1.2.2 Additional requirements clearly understood, scoped, resourced and aligned with the Development Project. |
|  | 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. | 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. |
|  | 1.2.4 Continue the digitisation of the National Collection for preservation and access with a focus on the modern conflicts collections being used for gallery development, Second World War Unit diaries and magnetic tape. | 1.2.4 Prioritised content is digitised according to the project schedule. |
| Forward Estimates  2024-2027 | 1.3.1 Staged implementation of the Development Project, including completion of some work packages. | 1.3.1 Development Project activities delivered in line with approved program budget and schedule and reported to Government by Annual Project update. |
|  | 1.3.2 Revise, resource and implement programs to manage and maximise new facilities delivered through the Development Project. | 1.3.2 Additional requirements clearly understood, scoped, resourced and aligned with the Development Project delivery. |
|  | 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. | 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. |
|  | 1.3.4 Continue the digitisation of the National Collection for preservation and access | 1.3.4 Prioritised content is digitised according to the project schedule. |

|  |  |  |
| --- | --- | --- |
| **Key Activities** | 1. The delivery of commemorative ceremonies, exhibitions, and interpretive services. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current year  2022-2023 | 2.1.1 Deliver major and minor commemorative ceremonies and events as scheduled including daily Last Post ceremonies. | 2.1.1 Major and minor commemorations programmed and delivered. |
|  | 2.1.2 Development of exhibition content for new galleries and public spaces as part of the Development Project, in accordance with Gallery Master Plan. | 2.1.2 Gallery Master Plan was delivered as part of the Development Project in accordance with the approved program and budget as reported to Government in the Annual Project update. Gallery designs progressed in line with the Masterplan and gallery vision published in 2021. |
|  | 2.1.3 Delivery of temporary and touring exhibitions to further tell stories of Australian experience of war that are additional to, and expand upon, the permanent exhibitions. | 2.1.3 To date, five temporary displays delivered. Delivered three touring exhibitions a total of ten interstate venues. |
|  | 2.1.4 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups. | 2.1.4 To February 2023:  Education programs were delivered to 56,201 visitors.  33% of visitors who responded to our General Visitor Survey toured with a voluntary guide. |
|  | 2.1.5 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. | 2.1.5 To February 2023, General Visitor Survey results indicate:  Total satisfaction with visit is 92%, with 68% very satisfied.  90% of visitors found the standard of service was the same or better compared to their last visit. |
|  |  | Continued on next page |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | 2.2.1 Deliver major and minor commemorative ceremonies and events as scheduled including daily Last Post ceremonies. | 2.2.1 Major and minor commemorations programmed and delivered |
|  | 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. | 2.2.2 Gallery designs are delivered in line with Gallery masterplan, program and budget as reported to Government in the Annual Project update. Specifically:  Completion of Upper Anzac Hall gallery documentation of designs and fabrication commences.  Completion of the developed designs for Lower Anzac Hall galleries and Glazed Link. |
|  | 2.2.3 Delivery of temporary and touring exhibitions to further tell stories of Australian experience of war that are additional to the permanent exhibitions. | 2.2.3 Temporary displays delivered when possible during the Development Project.  Three touring exhibitions displayed nationally. |
|  | 2.2.4 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups. | 2.2.4 A range of public programs available to visitors and students. |
|  | 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. | 2.2.5 Feedback and satisfaction levels remain positive during the period of the Development Project. |
|  | 2.2.6 Review, resource and implement future facing exhibition and public programs to support new facilities delivered through the Development Project. | 2.2.6 Exhibitions and public program requirements clearly understood, scoped, aligned with Development progress and resourced. |
|  |  | Continued on next page |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Forward Estimates  2024-27 | 2.3.1 As per 2023-2024 for commemorative ceremonies. | 2.3.1 As per 2023-2024 for commemorative ceremonies. |
|  | 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. | 2.3.2 Gallery Development is delivered in line with the masterplan, approved program and budget. Specifically, the opening of Anzac Hall and Glazed Link in line with construction program (Q4 2025). |
|  | 2.3.3 Delivery of temporary and touring exhibitions to further tell stories of Australian experience of war that are additional to, and expand upon, the permanent exhibitions, subject to the future operating model. | 2.3.3 Temporary displays delivered where and when possible during the Development Project. Touring exhibition program delivered to a minimum of four interstate venues, subject to the future operating model. |
|  | 2.3.4 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups. | 2.3.4 Tours and events to be delivered with consideration to gallery space limits associated with the Development Project. |
|  | 2.3.5 Revise, resource and implement programs to manage and maximise new facilities delivered through the Development Project. | 2.3.5 Additional requirements clearly understood, scoped, resourced and aligned with the Development Project. |

|  |  |  |
| --- | --- | --- |
| **Key Activities** | 3. The creation and dissemination of research and information. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year  2022-2023 | 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 | 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 the Development Project. Access reflects steady demand. |
|  | 3.1.2 Plan and resource new and revised visitor services to support the new facilities delivered through the Development Project. | 3.1.2 Priorities, services and requirements clearly understood, scoped and aligned with Development timelines through ongoing work of the Transition Project. |
|  | 3.1.3 Finalise the Official Histories of East Timor, Iraq and Afghanistan project. | 3.1.3 Volume 1 East Timor of the Official Histories of East Timor, Iraq and Afghanistan has been published. Volume 2 East Timor has achieved authoring completion. The project has been extended to end 2023. |
|  | 3.1.4 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy. | 3.1.4 Delivery of Digital Engagement Strategy resulting in:  > 400,000 social media engagements  > 9,000,000 website page views. |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-2024 | 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. | 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. |
|  | 3.2.2 Review, resource and implement future facing visitor services to support new facilities delivered through the Development Project. | 3.2.2 Priorities and requirements clearly understood, scoped and aligned with the Development Project through the ongoing work of the Transition Project. |
|  |  | Continued on next page |

|  |  |  |
| --- | --- | --- |
|  | 3.2.3 Finalise the Official Histories of East Timor, Iraq and Afghanistan project. | 3.2.3 Official Histories achieved authoring completion. |
|  | 3.2.4 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy. | 3.2.4 Strong website visitation including collection searches and social media engagement through provision of quality digital content. |
| Forward Estimates  2024-2027 | 3.3.1 As per 2023-24 for research about military history. | 3.3.1 As per 2023-24 for research about military history. |
|  | 3.3.2 Finalise Official Histories, East Timor, Iraq and Afghanistan. | 3.3.2 Official Histories volumes cleared by Government for final publication. |
|  | 3.3.3 Revise, resource and implement visitor services to manage and maximise new facilities delivered through the Development Project. | 3.3.3 Additional requirements clearly understood, scoped, resourced and aligned with the Development Project. |
|  | 3.3.4 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy. | 3.3.4 Strong website visitation including collection searches and social media engagement through provision of quality digital content. |

1. 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 2023-24 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 $7.4 million with 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 2024-25.

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 $1.8 billion in 2023‑24 is unchanged from 2022‑23.

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 2023‑24, are projected to be $8.8 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**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | actual |  | estimate | estimate | estimate |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** | | |  |  |  |  |  |
|  | Employee benefits | | 26,554 | 26,670 | 27,356 | 28,170 | 28,947 |
|  | Suppliers | | 17,690 | 17,366 | 18,872 | 17,588 | 17,501 |
|  | Depreciation and amortisation | | 14,992 | 14,956 | 17,009 | 19,658 | 19,171 |
| **Total expenses** | | | **59,236** | **58,992** | **63,237** | **65,416** | **65,619** |
|  |  |  |  |  |  |  |  |
| **LESS:** | | |  |  |  |  |  |
| **OWN-SOURCE INCOME** | | |  |  |  |  |  |
| **Own-source revenue** | | |  |  |  |  |  |
|  | Sale of goods and rendering of services | | 2,217 | 2,580 | 2,580 | 3,905 | 4,933 |
|  | Interest | | 2,400 | 4,700 | 1,800 | 1,500 | 1,350 |
|  | Rental Income | | 194 | 201 | 228 | 234 | 239 |
|  | Royalties | | 11 | 8 | 8 | 9 | 9 |
|  | Other | | 2,755 | 1,415 | 1,415 | 1,865 | 2,118 |
| **Total own-source revenue** | | | **7,577** | **8,904** | **6,031** | **7,513** | **8,649** |
| **Gains** | | |  |  |  |  |  |
|  | Other (Gifted assets, resources free of charge) | | 1,500 | 518 | 530 | 544 | 557 |
| **Total gains** | | | **1,500** | **518** | **530** | **544** | **557** |
| **Total own-source income** | | | **9,077** | **9,422** | **6,561** | **8,057** | **9,206** |
| **Net (cost of)/contribution by services** | | | **(50,159)** | **(49,570)** | **(56,676)** | **(57,359)** | **(56,413)** |
|  | Revenue from Government | | 42,828 | 42,140 | 42,649 | 42,787 | 41,913 |
| **Surplus/(Deficit) attributable to the**  **Australian Government** | | | **(7,331)** | **(7,430)** | **(14,027)** | **(14,572)** | **(14,500)** |
|  | | |  |  |  |  |  |
|  | Changes in asset revaluation surplus | | **-** | **-** | **-** | **-** | **-** |
| **Total other comprehensive income** | | | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss)** | | | **(7,331)** | **(7,430)** | **(14,027)** | **(14,572)** | **(14,500)** |
| **Total comprehensive income (loss)**  **attributable to the Australian**  **Government** | | | **(7,331)** | **(7,430)** | **(14,027)** | **(14,572)** | **(14,500)** |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Note: Impact of net cash appropriation arrangements** | | | | | | | |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated actual | Budget | Forward estimate | Forward estimate |  |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss)** | | |  |  |  |  |  |
| **- as per statement of** | | |  |  |  |  |  |
| **Comprehensive Income** | | | **(7,331)** | **(7,430)** | **(14,027)** | **(14,572)** | **(14,500)** |
| plus: Heritage and cultural depreciation/ | | |  |  |  |  |  |
| amortisation expenses previously funded | | |  |  |  |  |  |
| through revenue appropriations(a) | | |  |  |  |  |  |
| plus: depreciation/amortisation expenses | | |  |  |  |  |  |
| on ROU assets | | | 442 | 351 | 10 | - | - |
| less: lease principal repayments (b) | | | (442) | (351) | (10) | - | - |
| **Net Cash Operating Surplus/(Deficit)** | | | **(7,331)** | **(7,430)** | **(14,027)** | **(14,572)** | **(14,500)** |

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)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | actual |  | estimate | estimate | estimate |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** | | |  |  |  |  |  |
| **Financial assets** | | |  |  |  |  |  |
|  | Cash and cash equivalents | | 4,145 | 5,818 | 5,065 | 5,560 | 5,778 |
|  | Trade and other receivables | | 1,119 | 1,119 | 1,119 | 1,119 | 1,119 |
|  | Investments accounted for under  the equity method | | 199,000 | 61,000 | 32,000 | 30,000 | 28,000 |
|  | Other | | 603 | 603 | 603 | 603 | 603 |
| ***Total financial assets*** | | | **204,867** | **68,540** | **38,787** | **37,282** | **35,500** |
| **Non-financial assets** | | |  |  |  |  |  |
|  | Land and buildings | | 389,408 | 514,551 | 614,095 | 672,378 | 680,344 |
|  | Property, plant and equipment | | 1,223,999 | 1,235,628 | 1,249,704 | 1,256,222 | 1,262,563 |
|  | Intangibles | | 4,151 | 3,601 | 3,194 | 3,088 | 3,042 |
|  | Inventories | | 152 | 152 | 152 | 152 | 152 |
|  | Other non-financial assets | | 207 | 207 | 207 | 207 | 207 |
| ***Total non-financial assets*** | | | **1,617,917** | **1,754,139** | **1,867,352** | **1,932,047** | **1,946,308** |
| **Total assets** | | | **1,822,784** | **1,822,679** | **1,906,139** | **1,969,329** | **1,981,808** |
| **LIABILITIES** | | |  |  |  |  |  |
| **Payables** | | |  |  |  |  |  |
|  | Suppliers | | 3,626 | 3,626 | 3,626 | 3,626 | 3,626 |
|  | Other | | 1,986 | 1,986 | 1,986 | 1,986 | 1,986 |
| ***Total payables*** | | | **5,612** | **5,612** | **5,612** | **5,612** | **5,612** |
| **Interest bearing liabilities** | | |  |  |  |  |  |
|  | Leases | | 320 | - | - | - | - |
| ***Total interest bearing liabilities*** | | | **320** | **-** | **-** | **-** | **-** |
| **Provisions** | | |  |  |  |  |  |
|  | Employee provisions | | 8,788 | 8,788 | 8,788 | 8,788 | 8,788 |
|  | Other provisions | | 145 | 145 | 145 | 145 | 145 |
| ***Total provisions*** | | | **8,933** | **8,933** | **8,933** | **8,933** | **8,933** |
|  |  |  |  |  |  |  |  |
| **Total liabilities** | | | **14,865** | **14,545** | **14,545** | **14,545** | **14,545** |
|  |  |  |  |  |  |  |  |
| **Net assets** | | | **1,807,919** | **1,808,134** | **1,891,594** | **1,954,784** | **1,967,263** |

Continued on next page

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | Actual |  | estimate | estimate | estimate |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EQUITY\*** | | |  |  |  |  |  |
| **Parent entity interest** | | |  |  |  |  |  |
|  | Contributed equity | | 498,511 | 506,156 | 603,643 | 681,405 | 708,384 |
|  | Reserves | | 769,699 | 769,699 | 769,699 | 769,699 | 769,699 |
|  | Retained surplus (accumulated deficit) | | 539,709 | 532,279 | 518,252 | 503,680 | 489,180 |
| ***Total parent entity interest*** | | | **1,807,919** | **1,808,134** | **1,891,594** | **1,954,784** | **1,967,263** |
| **Total Equity** | | | **1,807,919** | **1,808,134** | **1,891,594** | **1,954,784** | **1,967,263** |

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 2023-24)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Retained | Asset | Other | Contributed | Total |
|  |  |  | earnings | revaluation | reserves | equity/ | equity |
|  |  |  |  | reserve |  | capital |  |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** | | |  |  |  |  |  |
|  | Balance carried forward from | |  |  |  |  |  |
|  |  | previous period | 539,709 | 769,699 | - | 498,511 | 1,807,919 |
| ***Adjusted opening balance*** | | | **539,709** | **769,699** | **-** | **498,511** | **1,807,919** |
| **Comprehensive income** | | |  |  |  |  |  |
|  | Surplus (deficit) for the period | | (7,430) | - | - | - | (7,430) |
| ***Total comprehensive income*** | | | **(7,430)** | **-** | **-** | **-** | **(7,430)** |
| **Transactions with owners** | | |  |  |  |  |  |
| ***Contributions by owners*** | | |  |  |  |  |  |
|  | Equity injection | | - | - | - | 7,645 | 7,645 |
| ***Sub-total transactions with*** | | |  |  |  |  |  |
|  | ***owners*** | | **-** | **-** | **-** | **7,645** | **7,645** |
|  |  | |  |  |  |  |  |
| **Estimated closing balance as at** | | |  |  |  |  |  |
|  | **30 June 2024** | | **532,279** | **769,699** | **-** | **506,156** | **1,808,134** |
| **Closing balance attributable to the** | | |  |  |  |  |  |
|  | **Australian Government** | | **532,279** | **769,699** | **-** | **506,156** | **1,808,134** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | actual |  | estimate | estimate | estimate |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** | | |  |  |  |  |  |
| **Cash received** | | |  |  |  |  |  |
|  | Appropriations | | 42,828 | 42,140 | 42,649 | 42,787 | 41,913 |
|  | Sale of goods and rendering of  services | | 2,411 | 2,781 | 2,808 | 4,139 | 5,172 |
|  | Interest | | 2,400 | 4,700 | 1,800 | 1,500 | 1,350 |
|  | Net GST received | | 13,752 | 15,761 | 13,747 | 9,024 | 3,920 |
|  | Other | | 2,766 | 1,423 | 1,423 | 1,874 | 2,127 |
| ***Total cash received*** | | | **64,157** | **66,805** | **62,427** | **59,324** | **54,482** |
| **Cash used** | | |  |  |  |  |  |
|  | Employees | | 26,521 | 26,670 | 27,356 | 28,170 | 28,947 |
|  | Suppliers | | 17,572 | 17,168 | 18,342 | 17,044 | 16,944 |
|  | Net GST paid | | 13,752 | 15,761 | 13,747 | 9,024 | 3,920 |
| ***Total cash used*** | | | **57,845** | **59,599** | **59,445** | **54,238** | **49,811** |
| **Net cash from/(used by)** | | |  |  |  |  |  |
| **operating activities** | | | **6,312** | **7,206** | **2,982** | **5,086** | **4,671** |
| **INVESTING ACTIVITIES** | | |  |  |  |  |  |
| **Cash received** | | |  |  |  |  |  |
|  | Proceeds from sales of property, | |  |  |  |  |  |
|  | Investments | | 208,500 | 281,000 | 80,000 | 36,000 | 34,000 |
| ***Total cash received*** | | | **208,500** | **281,000** | **80,000** | **36,000** | **34,000** |
| **Cash used** | | |  |  |  |  |  |
|  | Purchase of property, plant, | |  |  |  |  |  |
|  |  | equipment and intangibles | 130,647 | 151,178 | 130,222 | 84,353 | 33,432 |
|  | Purchase of investments | | 217,500 | 143,000 | 51,000 | 34,000 | 32,000 |
| ***Total cash used*** | | | **348,147** | **294,178** | **181,222** | **118,353** | **65,432** |
| **Net cash from (used by)** | | |  |  |  |  |  |
|  | **investing activities** | | **(139,647)** | **(13,178)** | **(101,222)** | **(82,353)** | **(31,432)** |

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  |  |  | Estimated | Budget | Forward | Forward | Forward |
|  |  |  | actual |  | estimate | estimate | estimate |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **FINANCING ACTIVITIES** | | |  |  |  |  |  |
| **Cash received** | | |  |  |  |  |  |
|  | Contributed equity | | 131,563 | 7,645 | 97,487 | 77,762 | 26,979 |
| ***Total cash received*** | | | **131,563** | **7,645** | **97,487** | **77,762** | **26,979** |
| **Net cash from (used by) financing** | | |  |  |  |  |  |
|  | **activities** | | **131,563** | **7,645** | **97,487** | **77,762** | **26,979** |
| **Net increase/(decrease) in cash held** | | | **(1,772)** | **1,673** | **(753)** | **495** | **218** |
|  | Cash and cash equivalents at the | |  |  |  |  |  |
|  |  | beginning of the reporting period | 5,917 | 4,145 | 5,818 | *5,065* | 5,560 |
| **Cash and cash equivalents at the** | | |  |  |  |  |  |
| **end of the reporting period** | | | **4,145** | **5,818** | **5,065** | **5,560** | **5,778** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** | | |  |  |  |  |  |
|  | Equity injections - Bill 2 | | 131,563 | 7,645 | 97,487 | 77,762 | 26,979 |
| **Total new capital appropriations** | | | **131,563** | **7,645** | **97,487** | **77,762** | **26,979** |
| ***Provided for:*** | | |  |  |  |  |  |
|  | *Purchase of non-financial assets* | | 131,563 | 7,645 | 97,487 | 77,762 | 26,979 |
| ***Total items*** | | | **131,563** | **7,645** | **97,487** | **77,762** | **26,979** |
| **PURCHASE OF NON-FINANCIAL** | | |  |  |  |  |  |
|  | **ASSETS** | |  |  |  |  |  |
|  | Funded by capital appropriations (a) | | 120,834 | 140,218 | 117,714 | 78,405 | 27,080 |
|  | Funded internally from  departmental resources (b) | | 10,813 | 10,960 | 12,508 | 5,946 | 6,352 |
| **TOTAL** | | | **131,647** | **151,178** | **130,222** | **84,351** | **33,432** |
| **RECONCILIATION OF CASH** | | |  |  |  |  |  |
|  | **USED TO ACQUIRE ASSETS** | |  |  |  |  |  |
|  | **TO ASSET MOVEMENT TABLE** | |  |  |  |  |  |
|  | Total purchases | | 131,647 | 151,178 | 130,222 | 84,351 | 33,432 |
|  |  | less: gifted assets | (1,000) |  | - | - | - |
|  | **Total cash used to acquire assets** | | **130,647** | **151,178** | **130,222** | **84,351** | **33,432** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations.
2. Includes the following sources of funding:

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

**Table 3.6: Statement of departmental asset movements (Budget year 2023-24)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Land | Buildings | Other | Heritage | Computer | Total |
|  |  |  |  |  | property, | and | software |  |
|  |  |  |  |  | plant and | cultural | and |  |
|  |  |  |  |  | equipment |  | intangibles |  |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** | | |  |  |  |  |  |  |
|  | Gross book value | | 13,743 | 390,393 | 47,407 | 1,195,765 | 11,004 | 1,658,312 |
|  | Gross book value - ROU assets | | 335 | 1,014 | 130 | - | - | 1,479 |
|  | Accumulated depreciation/amortisation and impairment | | - | (15,136) | (19,187) | - | (6,853) | (41,176) |
|  | Accumulated depreciation/amortisation and impairment | |  |  |  |  |  |  |
|  | - ROU assets | | (231) | (710) | (116) | - | - | (1,057) |
| **Opening net book balance** | | | **13,847** | **375,561** | **28,234** | **1,195,765** | **4,151** | **1,617,558** |
| **Capital asset additions** | | |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** | | |  |  |  |  |  |  |
|  | By purchase - appropriation equity(a) | | - | 131,930 | - | 8,290 | - | 140,220 |
|  | By purchase - appropriation ordinary annual services(b) | | - | 2,810 | 7,280 | - | - | 10,090 |
|  | By purchase - donated funds | | - | - | - | 868 | - | 868 |
|  | Assets received as gifts/donations | | - | - | - | - | - | - |
| **Total additions** | | | **-** | **134,740** | **7,280** | **9,158** | **-** | **151,178** |
| **Other movements** | | |  |  |  |  |  |  |
|  | Depreciation/amortisation expense | | - | (9,268) | (4,787) | - | (550) | (14,605) |
|  | Depreciation/amortisation on ROU assets | | (32) | (297) | (22) | - | - | (351) |
| **Total other movements** | | | **(32)** | **(9,565)** | **(4,809)** | **-** | **(550)** | **(14,956)** |

Continued on next page

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of departmental asset movements (Budget year 2023-24) (continued)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Land | Buildings | Other | Heritage | Computer | Total |
|  |  |  |  |  | property, | and | software |  |
|  |  |  |  |  | plant and | cultural | and |  |
|  |  |  |  |  | equipment |  | intangibles |  |
|  |  |  | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 30 June 2024** | | |  |  |  |  |  |  |
|  | Gross book value | | 13,743 | 525,133 | 54,687 | 1,204,923 | 11,004 | 1,809,490 |
|  | Gross book value - ROU assets | | 335 | 1,014 | 130 | - | - | 1,479 |
|  | Accumulated depreciation/amortisation and impairment | | - | (24,404) | (23,974) | - | (7,403) | (55,781) |
|  | Accumulated depreciation/amortisation and impairment - | |  |  |  |  |  |  |
|  | ROU assets | | (263) | (1,007) | (138) | - | - | (1,408) |
| **Closing net book balance** | | | **13,815** | **500,736** | **30,705** | **1,204,923** | **3,601** | **1,753,780** |
|  | | | | | | | | |
|  |  |  |  |  |  |  |  |  |
| **Estimated operating expenditure in income statement for heritage and cultural assets** | | | | | |  |  |  |
|  | | | | | | |  |  |
| Operations and Maintenance | | |  |  |  | 662 |  |  |
| Preservation and Conservation | | |  |  |  | 11,971 |  |  |
| **Total operating expenditure on heritage and cultural assets** | | | | | | 12,633 |  |  |

Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023-24, including Collection Development Acquisition Budget.
2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Portfolio glossary

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| **Term** | **Meaning** |
| 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. |

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| Effectiveness indicators | Indicators to assess the degree of success in achieving outcomes. |
| Efficiency indicators | Measures the adequacy of an entity’s management of its programs and, where applicable, administered items. Includes price, quality and quantity indicators. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expense | Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future. |
| Fair value | Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm’s length transaction. |
| Operating result | Equals revenue less expenses. |
| Outcomes | The Government’s objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved. |
| Revenue | Total value of resources earned or received for the provision of goods and services. |
| Special Account | Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*) or through an Act of Parliament (section 80 of the *PGPA Act 2013*). |
| Special Appropriations (including Standing Appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.  Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation. |