

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2024-25

**DEFENCE PORTFOLIO  
(DEPARTMENT OF VETERANS' AFFAIRS)**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024-25

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

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President,

Dear Mr Speaker,

I hereby submit the Portfolio Additional Estimates Statements in support of the 2024-25 Additional Estimates for the Veterans' Affairs Portfolio.

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

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

Yours sincerely,

A handwritten signature in black ink that reads "Matt Keogh".

**HON MATT KEOGH MP**

29 January 2025

## Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

## Enquiries

Should you have any enquiries regarding this publication please contact the Chief Finance Officer in the Department of Veterans' Affairs on (02) 6120 8149.

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



**User guide  
to the  
Portfolio Additional  
Estimates Statements**



# User Guide

The purpose of the 2024–25 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2024–2025. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

# Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

<b>User guide</b>	
Provides a brief introduction explaining the purpose of the PAES.	
<b>Portfolio overview</b>	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
<b>Entity Additional Estimates Statements</b>	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
<b>Section 1: Entity overview and resources</b>	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
<b>Section 2: Revisions to outcomes and planned performance</b>	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
<b>Section 3: Special account flows and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
<b>Portfolio glossary</b>	
Explains key terms relevant to the Portfolio.	

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# **Portfolio overview**





# Portfolio overview

There has been no change in the Department's role, planned outcomes or programs structure since the 2024-25 Portfolio Budget Statements.

A full outline of the Department's Portfolio Overview can be found in the 2024-25 Portfolio Budget Statements.

There is no funding change for the Australian War Memorial.

Figure 1: Veterans' Affairs portfolio structure and outcomes

<div>Minister</div> <div>The Hon. Matt Keogh MP</div> <div>Minister for Veterans' Affairs</div> <div>Minister for Defence Personnel</div>	
<div>Department of Veterans' Affairs</div> <div>Secretary: Alison Frame</div> <div>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.</div> <div>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.</div> <div>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.</div>	<div>Australian War Memorial</div> <div>Director: Matt Anderson PSM</div> <div>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.</div>

# **Entity additional estimates statements**



# Department of Veterans' Affairs

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# Department of Veterans' Affairs

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There has been no change in the role, planned outcomes or program structure of the Department of Veterans' Affairs (DVA) since the 2024–25 Portfolio Budget Statements. A full outline of DVA's strategic direction can be found in the 2024–25 Portfolio Budget Statements.

In the 2024–25 MYEFO, the Australian Government (the Government) allocated \$1.8 billion in additional funding over four years for veteran income support and compensation, to help support more than 350,000 veterans and dependants who access DVA services. Additionally, the Government will provide \$30.4 million in 2024–25 to address the increased demand for down-stream services following an increase in the determination of claims. This additional funding reflects the Government's commitment to meet a growing volume of claims, after clearing the backlog of unallocated claims identified by the Royal Commission into Defence and Veteran Suicide (Royal Commission) in its 2022 Interim Report. DVA continues to improve the timeliness of DVA claims processing, which is helping more veterans and families access their entitlements more quickly.

The Government's response to the recommendations of the Royal Commission's Final Report released on 2 December 2024, sets the future priorities for DVA. The Government agreed or agreed in principle, to 104 of the 122 recommendations in the Final Report, noted 17 recommendations, and did not support one recommendation in part.

The Government has announced it will commence immediate action on the implementation of the agreed recommendations, which will comprise the most comprehensive reform ever undertaken of the culture, systems and processes supporting Defence personnel, veterans and their families.

In the 2024–25 MYEFO, the Government has provided \$4.5 million to DVA to co-design with the veteran community, a new agency within DVA focused on veteran wellbeing, and to continue consultation on the establishment of a new national peak body for ex-service organisations.

DVA participated in a Capability Review led by the Australian Public Service Commission to help ensure the department delivers the best services, support and outcomes for veterans and families, and effectively implements Royal Commission recommendations. The final report published on 6 December 2024, recognised the positive trajectory of the Department over recent years, the dedication of DVA staff in serving veterans and families, and highlighted how the Department can embed and sustain its capabilities to meet the demands of the complex operating environment.



## **1.2 Entity resource statement**

The Entity Resource Statement details the resourcing for the Department of Veterans' Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

**Table 1.1: Department of Veterans' Affairs resource statement  
Additional Estimates for 2024-25 as at February 2025**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2023-24 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>
<b>Departmental</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Prior year appropriations available <sup>(b)</sup>	94,694	47,034	41,199	88,233
Departmental appropriation	576,712	558,055	35,237	593,292
s74 External Revenue <sup>(c)</sup>	5,491	7,336	(23)	7,313
Departmental Capital Budget <sup>(d)</sup>	13,750	14,132	-	14,132
Annual appropriations - other services - non operating <sup>(e)</sup>				
Prior year appropriations available <sup>(b)</sup>	-	7,923	-	7,923
Equity injections	242	193	-	193
<b>Total departmental annual appropriations</b>	<b>690,889</b>	<b>634,673</b>	<b>76,413</b>	<b>711,086</b>
Special Accounts <sup>(f)</sup>				
Opening balance	26,629	26,723	(1,620)	25,103
Appropriation Receipts <sup>(g)</sup>	120	120	-	120
Non-Appropriation receipts	168,013	116,265	-	116,265
<b>Total special account</b>	<b>194,762</b>	<b>143,108</b>	<b>(1,620)</b>	<b>141,488</b>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	120	120	-	120
<b>Total departmental resourcing</b>	<b>885,531</b>	<b>777,661</b>	<b>74,793</b>	<b>852,454</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services <sup>(a)</sup>				
Outcome 1	64,689	71,760	14,721	86,481
Outcome 2	53,191	33,726	-	33,726
Outcome 3	58,413	46,893	-	46,893
Administered capital budget <sup>(h)</sup>	9,195	2,328	-	2,328
Payments to corporate entities <sup>(i)</sup>	42,140	50,301	-	50,301
Annual appropriations - other services - non operating <sup>(e)</sup>				
Payments to corporate entities - non-operating <sup>(i)</sup>	7,645	106,522	-	106,522
<b>Total administered annual appropriations</b>	<b>235,273</b>	<b>311,530</b>	<b>14,721</b>	<b>326,251</b>

Continued on next page

**Table 1.1: Department of Veterans' Affairs resource statement  
Additional Estimates for 2024-25 as at February 2025 (continued)**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2023-24 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>
<b>Total administered special appropriations</b>	<b>12,749,125</b>	<b>12,693,408</b>	<b>1,615,125</b>	<b>14,308,533</b>
Special Accounts <sup>(f)</sup>				
Opening balance	289	142	121	263
Non-Appropriation receipts	353	45	-	45
<b>Total special account</b>	<b>642</b>	<b>187</b>	<b>121</b>	<b>308</b>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>49,785</i>	<i>156,823</i>	<i>-</i>	<i>156,823</i>
<b>Total administered resourcing</b>	<b>12,935,255</b>	<b>12,848,302</b>	<b>1,629,967</b>	<b>14,478,269</b>
<b>Total resourcing for DVA portfolio</b>	<b>13,820,786</b>	<b>13,625,963</b>	<b>1,704,760</b>	<b>15,330,723</b>
			<i>2023-24</i>	<i>2024-25</i>
<b>Average Staffing Level</b>			3,277	3,448

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

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

- (a) *Appropriation Act (No. 1) 2024-2025 and Appropriation Bill (No. 3) 2024-2025.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the DVA's 2023-24 annual report and encompasses *Appropriation Act (No. 1) 2023-2024* and *Appropriation Act (No. 3) 2023-2024*.
- (b) Excludes \$5.879m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2024-2025 and Appropriation Bill (No. 4) 2024-2025.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the DVA's 2023-24 annual report and encompasses *Appropriation Act (No. 2) 2023-2024* and *Appropriation Act (No. 4) 2023-2024*.
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), refer to Table 3.1.
- (g) Amounts credited to the special account(s) from DVA's annual appropriations.
- (h) Administered capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.11 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (i) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

**Table 1.1: Department of Veterans' Affairs resource statement****Additional Estimates for 2024-25 as at February 2025 (continued)****Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Payments made on behalf of Department of Social Services				
<i>Social Security (Administration) Act 1999</i>	70,656	72,397	524	72,921
Payments made by Services Australia on behalf of DVA				
<i>Veterans' Entitlements Act 1986</i>	2,833,910	2,608,730	332,388	2,941,118
<i>Military Rehabilitation and Compensation Act 2004</i>	263,043	258,485	84,042	342,527
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	6,124	13,251	(5,924)	7,327
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	7,000	9,346	(1,726)	7,620
<i>Treatment Benefits (Special Access) Act 2019</i>	1,071	1,559	(90)	1,469
Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services	110,213	80,976	32,220	113,196
Payments made to Department of Social Services for the Community Grants Hub services	1,474	1,503	-	1,503
Receipts received from the Department of Social Services for the provision of services	205	210	3	213
Payments made to corporate entities within the Portfolio				
Australian War Memorial - Bill 1	42,140	50,301	-	50,301
Australian War Memorial - Bill 2	7,645	106,522	-	106,522

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

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

### 1.3 Entity Measures

Table 1.2 summarises new Government measures taken since the 2024-25 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: Entity 2024-25 measures since the Budget**

	Progra	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>					
Additional Support for Australian Defence Force Members and Veterans Administered payments	1.6	-	-	36	39
<b>Total</b>		-	-	<b>36</b>	<b>39</b>
An Effective and Clinically Appropriate Medicare Benefits Schedule (a) Administered payments	2.1	795	645	771	892
<b>Total</b>		<b>795</b>	<b>645</b>	<b>771</b>	<b>892</b>
Department of Veterans' Affairs - additional resourcing to support service delivery Departmental payments	2.1-2.6	30,386	-	-	-
<b>Total</b>		<b>30,386</b>	-	-	-
Eighth Community Pharmacy Agreement (a) (b) Administered payments	2.3	-	-	-	-
<b>Total</b>		-	-	-	-
Ensuring the Viability and Quality of Aged Care (a) Administered payments	2.4	(8,221)	(21,120)	(21,914)	(53,429)
Departmental payments		344	44	45	46
<b>Total</b>		<b>(7,877)</b>	<b>(21,076)</b>	<b>(21,869)</b>	<b>(53,383)</b>
First Pharmaceutical Wholesaler Agreement (a) Administered payments	2.3	-	-	(1,390)	(1,326)
<b>Total</b>		-	-	<b>(1,390)</b>	<b>(1,326)</b>
Funding Pay Increases for Aged Care Workers (a) Administered payments	2.4	192	197	-	-
<b>Total</b>		<b>192</b>	<b>197</b>	-	-
Improving Aged Care Support (a) Administered payments	2.4	1,605	7	(32,749)	(37,382)
<b>Total</b>		<b>1,605</b>	<b>7</b>	<b>(32,749)</b>	<b>(37,382)</b>
Improving Cancer Outcomes (a) Administered payments	2.1	61	139	10	-
<b>Total</b>		<b>61</b>	<b>139</b>	<b>10</b>	-
Legacy Superannuation Retirement Product Conversions and Reserves (c) Administered payments	1.1	239	404	414	424
<b>Total</b>		<b>239</b>	<b>404</b>	<b>414</b>	<b>424</b>

Continued on next page

**Table 1.2: Entity 2024-25 measures since Budget (continued)**

	Progra	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures (continued)</b>					
Pharmaceutical Benefits Scheme New and Amended Listings (a)	2.1, 2.3				
Administered payments		7,364	10,092	10,057	9,024
<b>Total</b>		<b>7,364</b>	<b>10,092</b>	<b>10,057</b>	<b>9,024</b>
Royal Commission into Defence and Veteran Suicide - initial steps (d)	2.1-2.6				
Departmental payments		4,507	-	-	-
<b>Total</b>		<b>4,507</b>	<b>-</b>	<b>-</b>	<b>-</b>
Strengthening Medicare (a)	2.1				
Administered payments		-	181	14	-
<b>Total</b>		<b>-</b>	<b>181</b>	<b>14</b>	<b>-</b>
<b>Total payment measures</b>					
Administered		2,035	(9,455)	(44,751)	(81,758)
Departmental		35,237	44	45	46
<b>Total</b>		<b>37,272</b>	<b>(9,411)</b>	<b>(44,706)</b>	<b>(81,712)</b>

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

- (a) The lead entity for this measure is the Department of Health and Aged Care. The full measure description and package details appear in the 2024-25 MYEFO under the Health and Aged Care portfolio.
- (b) This measure was a decision taken but not yet announced in the 2024-25 Budget with the following impact: 2024-25 \$6.855 million; 2025-26 \$14.000 million; 2026-27 \$11.042 million and 2027-28 \$11.648 million.
- (c) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in the 2024-25 MYEFO under the Treasury portfolio.
- (d) The cost of this measure will be met from existing resourcing of the Department of Defence.

## 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Department of Veterans' Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024-25 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional Estimates and other variations to outcomes since 2024-25 Budget**

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriation</b>					
Changes in Parameters	1.1-1.6	–	141	157	122
Other Variations	1.1-1.6	14,721	(9,401)	661	737
<b>Special appropriations</b>					
Additional Support for Australian Defence Force Members and Veterans	1.6	–	–	36	39
Legacy Superannuation Retirement Product Conversions and Reserves	1.1	239	404	414	424
Changes in Parameters	1.1-1.6	–	345	(5,984)	(9,950)
Other Variations	1.1-1.6	1,496,162	384,935	36,203	39,603
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>1,511,122</b>	<b>376,424</b>	<b>31,487</b>	<b>30,975</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Changes in Parameters	1.1-1.6	–	(368)	932	306
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>–</b>	<b>(368)</b>	<b>932</b>	<b>306</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>1,511,122</b>	<b>376,056</b>	<b>32,419</b>	<b>31,281</b>

Continued on next page

**Table 1.3: Additional Estimates and other variations to outcomes since 2024-25 Budget (continued)**

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriation</b>					
Movement of Funds	2.4	50	–	–	–
Changes in Parameters	2.1-2.6	–	(21)	19	5
<b>Special appropriations</b>					
An Effective and Clinically Appropriate Medicare Benefits Schedule	2.1	795	645	771	892
Eighth Community Pharmacy Agreement	2.3	6,855	14,000	11,042	11,648
Ensuring the Viability and Quality of Aged Care	2.4	(8,221)	(21,120)	(21,914)	(53,429)
First Pharmaceutical Wholesaler Agreement	2.3	–	–	(1,390)	(1,326)
Funding Pay Increases for Aged Care Workers	2.4	192	197	–	–
Improving Aged Care Support	2.4	1,605	7	(32,749)	(37,382)
Improving Cancer Outcomes	2.1	61	139	10	–
Pharmaceutical Benefits Scheme New and Amended Listings	2.1, 2.3	7,364	10,092	10,057	9,024
Strengthening Medicare	2.1	–	181	14	–
Changes in Parameters	2.1-2.6	(28)	(122)	(968)	(1,610)
Other Variations	2.1-2.6	(13,505)	81,646	74,882	84,911
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>(4,832)</b>	<b>85,644</b>	<b>39,774</b>	<b>12,733</b>

Continued on next page



**Table 1.3: Additional Estimates and other variations to outcomes since 2024-25 Budget (continued)**

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Department of Veterans' Affairs - additional resourcing to support service delivery	2.1-2.6	30,386	–	–	–
Ensuring the Viability and Quality of Aged Care	2.4	344	44	45	46
Royal Commission into Defence and Veteran Suicide - initial steps	2.1-2.6	4,507	–	–	–
Changes in Parameters	2.1-2.6	–	(148)	405	131
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>35,237</b>	<b>(104)</b>	<b>450</b>	<b>177</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>30,405</b>	<b>85,540</b>	<b>40,224</b>	<b>12,910</b>
<b>Outcome 3</b>					
<b>Administered</b>					
<b>Annual appropriation</b>					
Changes in Parameters	3.1-3.2	–	236	225	202
<b>Net impact on appropriations for Outcome 3 (administered)</b>		<b>–</b>	<b>236</b>	<b>225</b>	<b>202</b>
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Changes in Parameters		–	(16)	48	18
<b>Net impact on appropriations for Outcome 3 (departmental)</b>		<b>–</b>	<b>(16)</b>	<b>48</b>	<b>18</b>
<b>Total net impact on appropriations for Outcome 3</b>		<b>–</b>	<b>220</b>	<b>273</b>	<b>220</b>
<b>Total Decisions taken but not yet announced for all Outcomes</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2024-25

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1	64,689	71,760	86,481	14,721	–
Outcome 2	53,191	33,726	33,776	–	–
Outcome 3	58,413	46,893	46,893	–	–
Total administered	176,293	152,379	167,150	14,721	–
DEPARTMENTAL PROGRAMS					
Outcome 1	402,100	383,045	383,045	–	–
Outcome 2	170,608	173,146	208,383	35,237	–
Outcome 3	17,754	15,996	15,996	–	–
Total departmental	590,462	572,187	607,424	35,237	–
Total administered and departmental	766,755	724,566	774,574	49,958	–

**Table 1.5: Appropriation Bill (No. 4) 2024-25**

	2023-24 <i>Available</i> \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity Injections	242	193	193	–	–
Administered Assets and Liabilities	9,195	2,328	2,328	–	–
<b>Total Non-operating</b>	<b>9,437</b>	<b>2,521</b>	<b>2,521</b>	<b>–</b>	<b>–</b>

Section 2: Revisions to outcomes and planned performance

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 – Strategy and Corporate Enabling
- Program 1.2 – Customer Service Delivery
- Program 1.3 –Technology and Transformation

Department of Social Services

Programs

- Program 1.3 – Support 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**

<b>Outcome 1:</b>	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: Veterans' Income Support and Allowances</b>					
Administered Expenses					
Special Appropriations	1,785,060	1,757,099	1,710,604	1,645,228	1,588,568
<b>Total expenses for program 1.1</b>	<b>1,785,060</b>	<b>1,757,099</b>	<b>1,710,604</b>	<b>1,645,228</b>	<b>1,588,568</b>
<b>Program 1.2: Veterans' Disability Support</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	14,724	16,211	16,090	15,555	15,833
Special Appropriations	1,716,632	1,729,929	1,738,475	1,734,369	1,730,182
<b>Total expenses for program 1.2</b>	<b>1,731,356</b>	<b>1,746,140</b>	<b>1,754,565</b>	<b>1,749,924</b>	<b>1,746,015</b>

Continued on next page

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

<b>Outcome 1:</b>	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.3: Assistance to Defence Widow/ers and Dependants</b>					
Administered Expenses					
Special Appropriations	996,532	917,771	861,874	803,743	753,438
<b>Total expenses for program 1.3</b>	<b>996,532</b>	<b>917,771</b>	<b>861,874</b>	<b>803,743</b>	<b>753,438</b>
<b>Program 1.4: Assistance and Other Compensation for Veterans and Dependants</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	7,306	10,703	10,863	10,853	11,076
Special Appropriations	5,460	5,247	4,808	2,012	1,602
<b>Total expenses for program 1.4</b>	<b>12,766</b>	<b>15,950</b>	<b>15,671</b>	<b>12,865</b>	<b>12,678</b>
<b>Program 1.5: Veterans' Children Education Scheme</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	15,997	18,582	18,618	17,404	17,012
<b>Total expenses for program 1.5</b>	<b>15,997</b>	<b>18,582</b>	<b>18,618</b>	<b>17,404</b>	<b>17,012</b>
<b>Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	18,798	27,082	30,436	61,729	63,154
Special Appropriations	3,718,680	5,282,061	6,939,578	4,014,096	4,133,094
Special Accounts	18	100	100	60	60
<b>Total expenses for program 1.6</b>	<b>3,737,496</b>	<b>5,309,243</b>	<b>6,970,114</b>	<b>4,075,885</b>	<b>4,196,308</b>

Continued on next page

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

<b>Outcome 1:</b>	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation</b>					
Administered Expenses					
Expenses not requiring appropriation in the Budget year (a)	15,555,800	993,300	(795,000)	1,423,500	2,055,600
<b>Total expenses for program 1.7</b>	<b>15,555,800</b>	<b>993,300</b>	<b>(795,000)</b>	<b>1,423,500</b>	<b>2,055,600</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	56,825	72,578	76,007	105,541	108,732
Special Appropriations	8,222,364	9,692,107	11,255,339	8,199,448	8,206,884
Special Accounts	18	100	100	60	60
Expenses not requiring appropriation in the Budget year (a)	15,555,800	993,300	(795,000)	1,423,500	2,055,600
<b>Administered total</b>	<b>23,835,007</b>	<b>10,758,085</b>	<b>10,536,446</b>	<b>9,728,549</b>	<b>10,371,276</b>
Departmental Expenses					
Departmental appropriation	312,879	373,344	365,673	308,728	310,093
S74 External Revenue (b)	2,938	3,925	3,801	3,570	3,614
Special Account	58,741	64,154	71,143	78,726	86,309
Expenses not requiring appropriation in the Budget year (c)	41,947	15,649	12,562	12,692	7,625
<b>Departmental total</b>	<b>416,505</b>	<b>457,072</b>	<b>453,179</b>	<b>403,716</b>	<b>407,641</b>
<b>Total Expenses for Outcome 1</b>	<b>24,251,512</b>	<b>11,215,157</b>	<b>10,989,625</b>	<b>10,132,265</b>	<b>10,778,917</b>
	2023-24	2024-25			
<b>Average Staffing Level (number)</b>	2,193	2,315			

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

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

**Table 2.1.2: Program Components of Outcome 1****Program 1.1: Veterans' Income Support and Allowances**

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Income support pensions	1,780,257	1,751,078	1,704,436	1,638,910	1,582,099
Other allowances	4,803	6,021	6,168	6,318	6,469
<b>Total program expenses</b>	<b>1,785,060</b>	<b>1,757,099</b>	<b>1,710,604</b>	<b>1,645,228</b>	<b>1,588,568</b>

**Program 1.2: Veterans' Disability Support**

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Medical examinations, fares and expenses	14,263	15,325	15,235	15,555	15,833
Vehicle Assistance Scheme	461	886	855	-	-
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Disability pensions	1,715,591	1,728,871	1,737,453	1,733,393	1,729,244
Loss of earnings	203	270	270	268	266
Recreation transport allowance	828	777	742	698	662
<i>Treatment Benefits (Special Access) Act 2019</i>					
Southeast Asia Treaty Organisation pharmacy supplement	10	11	10	10	10
<b>Total program expenses</b>	<b>1,731,356</b>	<b>1,746,140</b>	<b>1,754,565</b>	<b>1,749,924</b>	<b>1,746,015</b>



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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
War & Defence Widows pension	996,532	917,771	861,874	803,743	753,438
<b>Total program expenses</b>	<b>996,532</b>	<b>917,771</b>	<b>861,874</b>	<b>803,743</b>	<b>753,438</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Compensation and Legal Expenses	66	2,004	2,032	2,078	2,121
Discretionary Payments	54	460	466	480	502
Advocacy Grants and Support	5,607	6,525	6,620	6,505	6,629
Veterans' Access to Community Information	1,579	1,714	1,745	1,790	1,824
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Funeral benefits	4,599	4,507	4,226	1,542	1,216
Prisoners of War in Europe	727	587	449	349	276
Compensation payments for British Commonwealth and Allied veterans	108	100	80	67	55
<i>Compensation (Japanese Internment) Act 2001</i>					
Prisoners of War in Japan	-	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	26	28	28	29	30
<b>Total program expenses</b>	<b>12,766</b>	<b>15,950</b>	<b>15,671</b>	<b>12,865</b>	<b>12,678</b>

Program 1.5: Veterans' Children Education Scheme

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' Children Education Scheme	15,997	18,582	18,618	17,404	17,012
<b>Total program expenses</b>	<b>15,997</b>	<b>18,582</b>	<b>18,618</b>	<b>17,404</b>	<b>17,012</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	1,051	1,933	947	1,742	1,691
Other income support and compensation-related payments - MRCA	17,747	25,149	29,489	59,987	61,463
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	303,699	370,744	919,858	160,398	173,544
Benefits for eligible dependants	32,640	43,954	50,456	59,670	61,759
Incapacity payments	149,453	161,625	180,808	37,922	45,490
Medical examinations	9,059	16,126	20,696	5,265	5,375
Death payments	4,847	6,015	6,958	-	-
Other income support and compensation-related payments	2,187	1,150	1,324	1,361	1,395
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	2,678,184	3,997,536	4,955,917	2,874,439	2,940,909
Benefits for eligible dependants	42,954	49,840	55,273	160,580	166,899
Income maintenance payments	393,235	455,517	584,416	658,683	680,670
Medical examinations	102,054	179,027	163,181	44,326	45,283
Other income support and compensation-related payments	368	527	691	11,452	11,770
Special Account Expenses:					
Military death claim compensation	18	100	100	60	60
<b>Total program expenses</b>	<b>3,737,496</b>	<b>5,309,243</b>	<b>6,970,114</b>	<b>4,075,885</b>	<b>4,196,308</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	15,555,800	993,300	(795,000)	1,423,500	2,055,600
<b>Total program expenses</b>	<b>15,555,800</b>	<b>993,300</b>	<b>(795,000)</b>	<b>1,423,500</b>	<b>2,055,600</b>

## 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

<b>Department of Health and Aged Care</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.4 – Health Workforce</li> <li>• Program 1.9 – Immunisation</li> <li>• Program 2.1 - Medical Benefits</li> <li>• Program 2.3 - Pharmaceutical Benefits</li> <li>• Program 2.5 - Dental Services</li> <li>• Program 3.2 - Aged Care Services</li> </ul>
<b>Services Australia</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 - Technology and Transformation</li> </ul>
<b>The Treasury</b>
<b>Programs</b> <ul style="list-style-type: none"> <li>• Program 1.4 – National Partnership Payments to the States</li> </ul>
<b>Contribution to Outcome 2 made by linked programs</b> <p>DVA works closely with other Commonwealth entities to ensure that health and community programs for veterans align with the mainstream health system, and to realise effective delivery of health and community services to the veteran community.</p>

*Budgeted expenses for Outcome 2*

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

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 2.1: General Medical Consultations and Services</b>					
Administered Expenses					
Special Appropriations	724,197	718,883	728,856	710,082	739,681
<b>Total expenses for program 2.1</b>	<b>724,197</b>	<b>718,883</b>	<b>728,856</b>	<b>710,082</b>	<b>739,681</b>
<b>Program 2.2: Veterans' Hospital Services</b>					
Administered Expenses					
Special Appropriations	1,103,025	1,063,723	1,067,005	1,117,783	1,139,702
<b>Total expenses for program 2.2</b>	<b>1,103,025</b>	<b>1,063,723</b>	<b>1,067,005</b>	<b>1,117,783</b>	<b>1,139,702</b>
<b>Program 2.3: Veterans' Pharmaceuticals Benefits</b>					
Administered Expenses					
Special Appropriations	341,308	379,807	385,274	386,948	391,848
<b>Total expenses for program 2.3</b>	<b>341,308</b>	<b>379,807</b>	<b>385,274</b>	<b>386,948</b>	<b>391,848</b>

Continued on next page

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

<b>Outcome 2:</b>	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 2.4: Veterans' Community Care and Support</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	26,554	20,383	15,841	5,262	5,337
Special Appropriations	988,684	1,102,276	1,138,836	1,044,629	1,107,874
<b>Total expenses for program 2.4</b>	<b>1,015,238</b>	<b>1,122,659</b>	<b>1,154,677</b>	<b>1,049,891</b>	<b>1,113,211</b>
<b>Program 2.5: Veterans' Counselling and Other Health Services</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	8,027	10,794	5,295	5,417	5,524
Special Appropriations	752,949	817,301	787,324	729,952	734,629
<b>Total expenses for program 2.5</b>	<b>760,976</b>	<b>828,095</b>	<b>792,619</b>	<b>735,369</b>	<b>740,153</b>
<b>Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	1,398	2,599	2,691	2,760	2,813
Special Appropriations	424,444	549,336	665,526	737,573	758,504
<b>Total expenses for program 2.6</b>	<b>425,842</b>	<b>551,935</b>	<b>668,217</b>	<b>740,333</b>	<b>761,317</b>

Continued on next page

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

<b>Outcome 2:</b>	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services</b>					
Administered Expenses					
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	14,067,500	3,421,600	3,641,500	3,828,400	4,007,400
<b>Total expenses for program 2.7</b>	<b>14,067,500</b>	<b>3,421,600</b>	<b>3,641,500</b>	<b>3,828,400</b>	<b>4,007,400</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	35,979	33,776	23,827	13,439	13,674
Special Appropriations	4,334,607	4,631,326	4,772,821	4,726,967	4,872,238
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	14,067,500	3,421,600	3,641,500	3,828,400	4,007,400
<b>Administered total</b>	<b>18,438,086</b>	<b>8,086,702</b>	<b>8,438,148</b>	<b>8,568,806</b>	<b>8,893,312</b>
Departmental Expenses					
Departmental appropriation	133,410	204,507	146,865	134,151	131,612
S74 External Revenue <sup>(b)</sup>	2,088	2,790	3,070	3,379	3,381
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	17,886	6,672	5,356	5,411	3,251
<b>Departmental total</b>	<b>153,384</b>	<b>213,969</b>	<b>155,291</b>	<b>142,941</b>	<b>138,244</b>
<b>Total expenses for Outcome 2</b>	<b>18,591,470</b>	<b>8,300,671</b>	<b>8,593,439</b>	<b>8,711,747</b>	<b>9,031,556</b>
<b>Average Staffing Level (number)</b>	935	1,006			

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

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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



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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
GP consultations	107,974	100,424	97,844	110,006	112,316
Specialist consultations	100,717	103,412	108,921	112,795	115,163
Medical services	437,108	431,904	440,472	410,389	417,937
Dental	78,398	83,143	81,619	76,892	94,265
<b>Total program expenses</b>	<b>724,197</b>	<b>718,883</b>	<b>728,856</b>	<b>710,082</b>	<b>739,681</b>

**Program 2.2: Veterans' Hospital Services**

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Public hospitals	444,665	431,467	439,001	410,231	418,439
Private hospitals	651,700	627,819	624,023	703,970	718,044
Nursing homes	6,660	4,437	3,981	3,582	3,219
<b>Total program expenses</b>	<b>1,103,025</b>	<b>1,063,723</b>	<b>1,067,005</b>	<b>1,117,783</b>	<b>1,139,702</b>

**Program 2.3: Veterans' Pharmaceuticals Benefits**

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Pharmaceutical services	341,308	379,807	385,274	386,948	391,848
<b>Total program expenses</b>	<b>341,308</b>	<b>379,807</b>	<b>385,274</b>	<b>386,948</b>	<b>391,848</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Grants-In-Aid	142	145	145	145	145
Veteran Employment Program	-	700	250	-	-
Veteran Wellbeing Grants	16,681	3,884	3,831	3,917	3,992
Veterans' and Families' Hubs	5,486	11,559	10,415	-	-
Psychiatry Training Program	1,602	-	-	-	-
Supporting Invictus Australia	2,643	2,895	-	-	-
Veterans' Acute Housing	-	1,200	1,200	1,200	1,200
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Residential care	681,149	755,635	777,437	708,580	764,975
Community nursing	170,797	207,822	218,306	192,463	196,873
Veterans' Home Care	128,107	129,973	133,601	130,430	132,595
In-home respite	7,400	7,364	7,910	11,533	11,777
Carer and volunteer support	1,231	1,477	1,577	1,618	1,649
<i>Public Governance, Performance and Accountability Act 2013 (PGPA)</i>					
Section 77 Repayments	-	5	5	5	5
<b>Total program expenses</b>	<b>1,015,238</b>	<b>1,122,659</b>	<b>1,154,677</b>	<b>1,049,891</b>	<b>1,113,211</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Counselling support & children's assistance	479	862	950	973	992
Kookaburra kids	4,530	5,873	-	-	-
Compensation and legal expenses	-	69	70	72	74
Veterans' Vocational Rehabilitation Scheme	70	197	413	422	433
Health & medical research	2,725	3,143	3,190	3,261	3,323
Wellbeing and Support Program (VEA Component)	223	650	672	689	702
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Travel for treatment	124,001	133,578	137,648	-	-
Subsistence	8,148	7,953	7,726	8,576	8,792
Veterans and veterans' families counselling services	116,641	169,631	137,739	144,168	137,800
Non-institutional care - services	282,749	274,286	274,400	330,780	337,784
Non-institutional care - products	59,738	59,792	60,795	61,132	55,222
Rehabilitation appliances	147,829	155,894	153,118	163,192	166,619
Psychiatric Assistance Dogs	2,251	3,708	4,158	4,391	4,477
Health treatment for British Commonwealth and Allied veterans	3,478	3,307	3,077	5,826	5,947
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>					
Nuclear test health care payments	6,985	7,604	7,075	10,259	13,567
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for Southeast Asia Treaty Organisation personnel	1,129	1,548	1,588	1,628	4,421
<b>Total program expenses</b>	<b>760,976</b>	<b>828,095</b>	<b>792,619</b>	<b>735,369</b>	<b>740,153</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual Administered Expenses:					
<i>Ordinary annual services (Appropriation Bill No.1 &amp;3)</i>					
Wellbeing and Support Program (DRCA Component)	579	975	1,009	1,035	1,055
Wellbeing and Support Program (MRCA Component)	819	1,624	1,682	1,725	1,758
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation(Defence-related Claims) Act 1988</i>					
Medical services	7,557	7,951	7,276	33,878	34,355
Rehabilitation services	8,729	13,915	15,815	14,515	14,768
Other services	32,100	36,304	42,070	33,034	33,408
Psychiatric Assistance Dogs	32	450	504	533	545
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	283,386	360,049	439,373	252,065	247,528
Rehabilitation services	49,885	73,196	88,645	97,949	100,644
Other services	40,762	55,835	70,016	303,670	325,289
Psychiatric Assistance Dogs	1,993	1,636	1,827	1,929	1,967
<b>Total program expenses</b>	<b>425,842</b>	<b>551,935</b>	<b>668,217</b>	<b>740,333</b>	<b>761,317</b>

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Administered Expenses					
Expenses not requiring appropriation in the Budget year	14,067,500	3,421,600	3,641,500	3,828,400	4,007,400
<b>Total program expenses</b>	<b>14,067,500</b>	<b>3,421,600</b>	<b>3,641,500</b>	<b>3,828,400</b>	<b>4,007,400</b>

## 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 by Administered and Departmental funding sources.

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 3.1: War Graves</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	24,439	27,102	27,558	28,153	28,461
Special Accounts	32	45	45	45	45
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	29,529	3,680	2,774	2,843	2,891
<b>Total expenses for program 3.1</b>	<b>54,000</b>	<b>30,827</b>	<b>30,377</b>	<b>31,041</b>	<b>31,397</b>
<b>Program 3.2: Commemorative Activities</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	16,508	19,791	20,164	20,374	20,719
<b>Total expenses for program 3.2</b>	<b>16,508</b>	<b>19,791</b>	<b>20,164</b>	<b>20,374</b>	<b>20,719</b>

Continued on next page

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Outcome 3 Totals by appropriation type</b>					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	40,947	46,893	47,722	48,527	49,180
Special Accounts	32	45	45	45	45
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	29,529	3,680	2,774	2,843	2,891
<b>Administered total</b>	<b>70,508</b>	<b>50,618</b>	<b>50,541</b>	<b>51,415</b>	<b>52,116</b>
Departmental Expenses					
Departmental appropriation	21,323	15,410	15,448	15,780	17,669
S74 External Revenue <sup>(a)</sup>	465	621	683	751	752
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	2,859	1,063	854	862	518
<b>Departmental total</b>	<b>24,647</b>	<b>17,094</b>	<b>16,985</b>	<b>17,393</b>	<b>18,939</b>
<b>Total expenses for Outcome 3</b>	<b>95,155</b>	<b>67,712</b>	<b>67,526</b>	<b>68,808</b>	<b>71,055</b>

	2023-24	2024-25
<b>Average Staffing Level (number)</b>	149	127

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual administered expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 &amp; 3)</i>					
War graves care & maintenance	4,019	25,724	26,157	26,722	26,994
War graves refurbishment, reconstruction & relocation	80	1,373	1,396	1,426	1,462
Compensation and legal expenses	-	5	5	5	5
Sir John Monash Centre	20,340	-	-	-	-
Special Account Expenses:					
Services for Other Entities and Trust Moneys Special Account	32	45	45	45	45
Expenses not requiring appropriation in the Budget year	29,529	3,680	2,774	2,843	2,891
<b>Total program expenses</b>	<b>54,000</b>	<b>30,827</b>	<b>30,377</b>	<b>31,041</b>	<b>31,397</b>

**Program 3.2: Commemorative Activities**

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual administered expenses:					
<i>Ordinary annual services (Appropriation Bill No. 1 &amp; 3)</i>					
Veterans' commemorative activities	12,822	16,291	16,664	16,874	17,219
Saluting Their Service	3,686	3,500	3,500	3,500	3,500
<b>Total program expenses</b>	<b>16,508</b>	<b>19,791</b>	<b>20,164</b>	<b>20,374</b>	<b>20,719</b>

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances

		Opening balance 2024-25 2023-24	Receipts 2024-25 2023-24	Payments 2024-25 2023-24	Closing balance 2024-25 2023-24
Outcome		\$'000	\$'000	\$'000	\$'000
Military Death Claim Compensation	1	414	10	100	324
Special Account (A)		431	1,119	1,136	414
Defence Service Homes Insurance Account (D)	1	25,103	116,385	116,291	25,197
		17,196	161,331	153,424	25,103
Services for Other Entities and Trust Moneys Account (A)	3	263	45	45	263
		289	353	379	263
Total Special Accounts 2024-25 Budget estimate		25,780	116,440	116,436	25,784
Total Special Accounts 2023-24 actual		17,916	162,803	154,939	25,780

(A) = Administered  
(D) = Departmental



## **3.2 Budgeted Financial Statements**

Section 3.2 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.2.1 Analysis of budgeted financial statements**

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

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

#### **Departmental (DVA)**

DVA is budgeting for a breakeven operating result before depreciation and amortisation expense in 2024-25. Total expenses for 2024-25 is estimated to be \$688.1 million, an increase of \$4.4 million from 2023-24.

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

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2024-25. Revenue for 2024-25 is expected to be \$64.0 million, an increase of \$2.9 million from 2023-24, primarily driven by the sale of goods and services (net premium revenue).

#### **Administered statements**

The Department will administer \$15.8 billion of administered expense in the 2024-25 financial year, excluding movement in the Military Compensation Scheme Liability provisions and interest.

### 3.2.2 Budgeted Financial Statements

**Table 3.2a: Comprehensive income statement (amalgamated) (showing net cost of services) (for the period ended 30 June)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	376,571	396,916	377,022	349,499	359,845
Supplier expenses	204,630	192,698	147,762	106,454	96,870
Depreciation and amortisation	51,378	45,231	41,376	41,572	41,583
Insurance claims	48,722	52,416	58,552	65,480	65,480
Other expenses	2,426	874	743	1,046	1,046
<b>Total expenses</b>	<b>683,727</b>	<b>688,135</b>	<b>625,455</b>	<b>564,051</b>	<b>564,824</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Net premium revenue	53,817	59,386	65,923	73,173	80,424
Rendering of services	7,631	7,396	7,556	7,700	496
Resources received free of charge	1,302	1,063	1,063	1,063	1,063
Other revenue	7,279	4,640	5,036	5,368	5,368
<b>Total revenue</b>	<b>70,029</b>	<b>72,485</b>	<b>79,578</b>	<b>87,304</b>	<b>87,351</b>
<b>Total own-source income</b>	<b>70,029</b>	<b>72,485</b>	<b>79,578</b>	<b>87,304</b>	<b>87,351</b>
<b>Net cost of services</b>	<b>613,698</b>	<b>615,650</b>	<b>545,877</b>	<b>476,747</b>	<b>477,473</b>
Revenue from Government	576,712	593,261	527,986	458,659	459,374
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>(36,986)</b>	<b>(22,389)</b>	<b>(17,891)</b>	<b>(18,088)</b>	<b>(18,099)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in assets revaluation reserve	1,204	-	-	-	-
<b>Total other comprehensive income</b>	<b>1,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>(35,782)</b>	<b>(22,389)</b>	<b>(17,891)</b>	<b>(18,088)</b>	<b>(18,099)</b>

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**Table 3.2a: Comprehensive income statement (amalgamated) (showing net cost of services) (for the period ended 30 June) (continued)****Note: Impact of net cash appropriation arrangements**

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(36,986)</b>	<b>(22,389)</b>	<b>(17,891)</b>	<b>(18,088)</b>	<b>(18,099)</b>
Depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	26,663	23,828	19,809	20,005	20,016
Depreciation/amortisation expenses for ROU <sup>(b)</sup>	24,715	21,403	21,567	21,567	21,567
Principal repayments on leased assets <sup>(b)</sup>	(24,403)	(22,842)	(23,485)	(23,484)	(23,484)
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets</b>	<b>(10,011)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

**Table 3.3a: Budgeted departmental balance sheet (amalgamated) (as at 30 June)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	34,116	34,403	34,859	36,693	36,641
Trade and other receivables	44,522	45,526	48,397	48,397	48,397
Appropriation receivables	85,681	75,825	76,082	76,377	76,377
Investments	54,445	54,445	51,831	50,130	50,130
<b>Total financial assets</b>	<b>218,764</b>	<b>210,199</b>	<b>211,169</b>	<b>211,597</b>	<b>211,545</b>
<b>Non-financial assets</b>					
Land and buildings	90,045	80,754	68,758	57,550	49,586
Infrastructure, plant and equipment	332	303	279	274	245
Intangibles	50,441	39,981	33,519	26,318	29,225
Other non-financial assets	2,975	2,698	2,700	2,700	2,700
Assets held for sale	1,350	-	-	-	-
<b>Total non-financial assets</b>	<b>145,143</b>	<b>123,736</b>	<b>105,256</b>	<b>86,842</b>	<b>81,756</b>
<b>Total assets</b>	<b>363,907</b>	<b>333,935</b>	<b>316,425</b>	<b>298,439</b>	<b>293,301</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	62,864	58,984	55,731	54,162	54,162
Other payables	51,178	53,312	56,564	56,802	56,802
<b>Total payables</b>	<b>114,042</b>	<b>112,296</b>	<b>112,295</b>	<b>110,964</b>	<b>110,964</b>
<b>Interest bearing liabilities</b>					
Leases	69,071	51,841	35,161	18,482	14,998
<b>Total interest bearing liabilities</b>	<b>69,071</b>	<b>51,841</b>	<b>35,161</b>	<b>18,482</b>	<b>14,998</b>
<b>Provisions</b>					
Employee provisions	86,111	84,401	86,873	88,632	88,580
Other provisions	39,035	35,738	34,239	34,239	34,239
<b>Total provisions</b>	<b>125,146</b>	<b>120,139</b>	<b>121,112</b>	<b>122,871</b>	<b>122,819</b>
<b>Total liabilities</b>	<b>308,259</b>	<b>284,276</b>	<b>268,568</b>	<b>252,317</b>	<b>248,781</b>
<b>Net assets</b>	<b>55,648</b>	<b>49,659</b>	<b>47,857</b>	<b>46,122</b>	<b>44,520</b>
<b>Equity*</b>					
Contributed equity	387,655	400,371	416,481	432,845	449,355
Asset revaluation reserve	27,888	27,883	27,862	27,851	27,840
Retained surplus (accumulated deficit)	(359,895)	(378,595)	(396,486)	(414,574)	(432,675)
<b>Total equity</b>	<b>55,648</b>	<b>49,659</b>	<b>47,857</b>	<b>46,122</b>	<b>44,520</b>

Prepared on Australian Accounting Standards basis

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

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

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	(354,855)	27,892	386,036	59,073
<b>Adjusted Opening balance</b>	<b>(354,855)</b>	<b>27,892</b>	<b>386,036</b>	<b>59,073</b>
<b>Comprehensive income</b>				
Comprehensive income surplus/(deficit) for the period	(22,389)	-	-	(22,389)
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(22,389)</b>	<b>-</b>	<b>-</b>	<b>(22,389)</b>
<b>Transactions with owners</b>				
<b>Distribution to owners:</b>	-	-	-	-
<b>Contribution by owners:</b>				
Equity Injection	-	-	193	193
Departmental Capital Budget (DCBs)	-	-	14,132	14,132
Other	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>14,325</b>	<b>14,325</b>
<b>Estimated closing balance</b>				
<b>as at 30 June 2025</b>	<b>(377,244)</b>	<b>27,892</b>	<b>400,361</b>	<b>51,009</b>

Prepared on Australian Accounting Standards basis

**Table 3.5a: Budgeted departmental statement of cash flows (amalgamated) (for the period ended 30 June)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	586,626	603,117	527,729	458,364	459,374
Sale of goods and services	85,766	67,653	72,265	80,873	80,920
Net GST received	10,471	4,472	3,843	3,796	3,796
Other	7,009	4,660	5,036	5,368	5,368
<b>Total cash received</b>	<b>689,872</b>	<b>679,902</b>	<b>608,873</b>	<b>548,401</b>	<b>549,458</b>
<b>Cash used</b>					
Employees	372,081	400,081	373,474	347,740	359,897
Suppliers	203,021	200,011	153,796	110,756	99,603
Interest payments on lease liability	1,375	874	743	1,046	1,046
Other	75,382	50,293	59,533	65,242	65,480
<b>Total cash used</b>	<b>651,859</b>	<b>651,259</b>	<b>587,546</b>	<b>524,784</b>	<b>526,026</b>
<b>Net cash from or (used by) operating activities</b>	<b>38,013</b>	<b>28,643</b>	<b>21,327</b>	<b>23,617</b>	<b>23,432</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments realised	73,501	51,288	48,674	52,701	52,701
<b>Total cash received</b>	<b>73,501</b>	<b>51,288</b>	<b>48,674</b>	<b>52,701</b>	<b>52,701</b>
<b>Cash used</b>					
Purchase of property, plant and equipment, and intangibles	13,660	19,839	16,089	16,353	16,497
Purchase of investments	80,932	51,288	46,060	51,000	52,701
<b>Total cash used</b>	<b>94,592</b>	<b>71,127</b>	<b>62,149</b>	<b>67,353</b>	<b>69,198</b>
<b>Net cash from or (used by) investing activities</b>	<b>(21,091)</b>	<b>(19,839)</b>	<b>(13,475)</b>	<b>(14,652)</b>	<b>(16,497)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Equity Injections	13,371	14,325	16,089	16,353	16,497
<b>Total cash received</b>	<b>13,371</b>	<b>14,325</b>	<b>16,089</b>	<b>16,353</b>	<b>16,497</b>
<b>Cash used</b>					
Lease Liability - principal payments	24,403	22,842	23,485	23,484	23,484
<b>Total cash received</b>	<b>24,403</b>	<b>22,842</b>	<b>23,485</b>	<b>23,484</b>	<b>23,484</b>
<b>Net cash from or (used by) financing activities</b>	<b>(11,032)</b>	<b>(8,517)</b>	<b>(7,396)</b>	<b>(7,131)</b>	<b>(6,987)</b>
<b>Net increase or (decrease) in cash held</b>	<b>5,890</b>	<b>287</b>	<b>456</b>	<b>1,834</b>	<b>(52)</b>
Cash and cash equivalents at the beginning of the reporting period	28,226	34,116	34,403	34,859	36,693
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>34,116</b>	<b>34,403</b>	<b>34,859</b>	<b>36,693</b>	<b>36,641</b>

Prepared on Australian Accounting Standards basis

**Table 3.2b: Comprehensive income statement (DSHS) (Showing Net Cost of Services)  
(for the period ended 30 June)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	5,133	6,375	7,012	7,222	7,432
Supplier expenses	7,485	5,363	5,578	6,024	6,470
Insurance claims	46,123	52,416	58,553	65,480	72,407
<b>Total expenses</b>	<b>58,741</b>	<b>64,154</b>	<b>71,143</b>	<b>78,726</b>	<b>86,309</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Net premium revenue	53,817	59,389	65,922	73,173	80,424
Resources received free of charge	60	65	65	65	65
Other revenue	7,279	4,580	5,036	5,368	5,700
<b>Total own-source revenue</b>	<b>61,156</b>	<b>64,034</b>	<b>71,023</b>	<b>78,606</b>	<b>86,189</b>
<b>Net contribution by services</b>	<b>(2,415)</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
Revenue from Government	120	120	120	120	120
<b>Surplus (Deficit) after income tax</b>	<b>2,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/ (loss) attributable to the Australian Government</b>	<b>2,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Total comprehensive Income/ (loss) - as per the statement of comprehensive income</b>	<b>2,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Plus non-appropriated expenses:					
<b>Total comprehensive Income/ (loss) excluding depreciation and amortisation expenses</b>	<b>2,535</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis

**Table 3.3b: Budgeted departmental balance sheet (DSHS) (as at 30 June)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	25,103	26,817	26,914	28,615	28,615
Trade and other receivables	37,564	48,814	51,683	51,683	51,683
Investments	54,445	44,662	42,048	40,347	40,347
<b>Total financial assets</b>	<b>117,112</b>	<b>120,293</b>	<b>120,645</b>	<b>120,645</b>	<b>120,645</b>
<b>Non-financial assets</b>					
Other non-financial assets	67	64	64	64	64
<b>Total non-financial assets</b>	<b>67</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>Total assets</b>	<b>117,179</b>	<b>120,357</b>	<b>120,709</b>	<b>120,709</b>	<b>120,709</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,102	9,484	9,657	9,657	9,657
Other payables	42,082	40,577	42,254	42,254	42,254
<b>Total payables</b>	<b>50,184</b>	<b>50,061</b>	<b>51,911</b>	<b>51,911</b>	<b>51,911</b>
<b>Provisions</b>					
Unexpired risk liability	2,195	5,741	5,741	5,741	5,741
Provision for claims	35,526	38,941	37,443	37,443	37,443
<b>Total provisions</b>	<b>37,721</b>	<b>44,682</b>	<b>43,184</b>	<b>43,184</b>	<b>43,184</b>
<b>Total liabilities</b>	<b>87,905</b>	<b>94,743</b>	<b>95,095</b>	<b>95,095</b>	<b>95,095</b>
<b>Net assets</b>	<b>29,274</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>
<b>Equity*</b>					
Retained surplus	29,274	25,614	25,614	25,614	25,614
<b>Total equity</b>	<b>29,274</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>

Prepared on Australian Accounting Standards basis

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



**Table 3.5b: Budgeted departmental statement of cash flows (DSHS) (for the period ended 30 June)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	120	120	120	120	120
Sales of goods and services	71,419	60,397	64,711	73,173	80,424
Net GST received	(91)	-	-	-	-
Other	15,413	4,580	5,036	5,368	5,700
<b>Total cash received</b>	<b>86,861</b>	<b>65,097</b>	<b>69,867</b>	<b>78,661</b>	<b>86,244</b>
<b>Cash used</b>					
Employees	5,133	6,375	7,012	7,222	7,432
Suppliers	5,932	5,128	5,340	5,959	6,405
Other	69,891	53,083	60,129	67,181	72,407
<b>Total cash used</b>	<b>80,956</b>	<b>64,586</b>	<b>72,481</b>	<b>80,362</b>	<b>86,244</b>
<b>Net cash from (used by) operating activities</b>	<b>5,905</b>	<b>511</b>	<b>(2,614)</b>	<b>(1,701)</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments realised	73,501	51,288	48,674	52,701	52,701
<b>Total cash received</b>	<b>73,501</b>	<b>51,288</b>	<b>48,674</b>	<b>52,701</b>	<b>52,701</b>
<b>Cash used</b>					
Purchase of investments	80,932	51,288	46,060	51,000	52,701
<b>Total cash used</b>	<b>80,932</b>	<b>51,288</b>	<b>46,060</b>	<b>51,000</b>	<b>52,701</b>
<b>Net cash from (used by) investing activities</b>	<b>(7,431)</b>	<b>-</b>	<b>2,614</b>	<b>1,701</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>	<b>(1,526)</b>	<b>511</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	26,629	25,103	25,614	25,614	25,614
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>25,103</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>	<b>25,614</b>

Prepared on Australian Accounting Standards basis

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 and Bill 3 (Departmental Capital Budget)	13,750	14,132	15,896	16,160	16,304
Equity injections - Bill 2 and Bill 4	242	193	193	193	193
<b>Total capital appropriations</b>	<b>13,992</b>	<b>14,325</b>	<b>16,089</b>	<b>16,353</b>	<b>16,497</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	13,992	14,325	16,089	16,353	16,497
<b>Total items</b>	<b>13,992</b>	<b>14,325</b>	<b>16,089</b>	<b>16,353</b>	<b>16,497</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	-	193	193	193	193
Funded by capital appropriations - Departmental Capital Budget <sup>(b)</sup>	13,371	19,645	15,896	16,160	16,304
Funded internally from Departmental resources	-	-	-	-	-
<b>TOTAL</b>	<b>13,371</b>	<b>19,838</b>	<b>16,089</b>	<b>16,353</b>	<b>16,497</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
	13,371	19,838	16,089	16,353	16,497
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
less s32 / restructuring	-	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>13,371</b>	<b>19,838</b>	<b>16,089</b>	<b>16,353</b>	<b>16,497</b>
a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.					
b) Includes the following sources of funding:					
- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations; and internally developed assets.					

**Table 3.7: Statement of asset movements (2024-25 Budget year)**

	Buildings	Other infrastructure, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>					
Gross book value	26,013	794	178,313	1,350	206,470
Gross book value - ROU	172,381	-	-	-	172,381
Accumulated depreciation/ amortisation and impairment	(180)	(462)	(127,872)	-	(128,514)
Accumulated depreciation/ amortisation and impairment - ROU	(108,169)	-	-	-	(108,169)
<b>Opening net book balance</b>	<b>90,045</b>	<b>332</b>	<b>50,441</b>	<b>1,350</b>	<b>142,168</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase or internally developed:					
Appropriation ordinary annual services <sup>(a)</sup>	13,645	21	6,173	-	19,839
By purchase - ROU	5,612	-	-	-	5,612
<b>Total additions</b>	<b>19,257</b>	<b>21</b>	<b>6,173</b>	<b>-</b>	<b>25,451</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(7,145)	(50)	(16,633)	-	(23,828)
Depreciation/amortisation on ROU	(21,402)	-	-	-	(21,402)
Disposals <sup>(b)</sup>	-	-	-	(1,350)	(1,350)
<b>Total other movements</b>	<b>(28,547)</b>	<b>(50)</b>	<b>(16,633)</b>	<b>(1,350)</b>	<b>(46,580)</b>
<b>As at 30 June 2025</b>					
Gross book value	39,658	815	184,486	-	224,959
Gross book value - ROU	177,993	-	-	-	177,993
Accumulated depreciation/ amortisation and impairment	(7,325)	(512)	(144,505)	-	(152,342)
Accumulated depreciation/ amortisation and impairment - ROU	(129,572)	-	-	-	(129,572)
<b>Closing net book balance</b>	<b>80,754</b>	<b>303</b>	<b>39,981</b>	<b>-</b>	<b>121,039</b>

Prepared on Australian Accounting Standards basis

- a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2024-25* and *Appropriation Bill (No. 3) 2024-25* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
- b) Net proceeds may be returned to the Official Public Account.

**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2023-24 Actual \$'000	2024-25 Revised Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Employee Benefits	47,328	12,511	12,511	12,555	11,127
Grants	38,146	65,962	32,297	13,621	8,837
Personal benefits	8,264,556	8,798,570	8,372,616	7,689,247	8,311,349
Health Care Payments	4,292,818	6,774,451	6,798,740	6,623,019	6,746,587
Payments to corporate entities	42,140	50,301	50,484	41,984	41,572
Other Expenses	74,483	61,593	48,817	50,095	17,878
Depreciation and amortisation <sup>(a)</sup>	3,057	3,680	2,774	2,843	2,891
Interest expense	3,111,300	2,157,800	3,028,900	3,253,300	3,444,400
Movement in provisions	26,512,000	535,700	739,900	712,500	797,100
<b>Total expenses administered on behalf of government</b>	<b>42,385,828</b>	<b>18,460,568</b>	<b>19,087,039</b>	<b>18,399,164</b>	<b>19,381,741</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Other revenue	21,081	18,443	18,443	18,443	18,443
<b>Total non-taxation revenue</b>	<b>21,081</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>
<b>Total own-source revenue administered on behalf of government</b>	<b>21,081</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>	<b>18,443</b>
<b>Net Cost of (contribution by) services</b>	<b>42,364,747</b>	<b>18,442,125</b>	<b>19,068,596</b>	<b>18,380,721</b>	<b>19,363,298</b>
<b>Surplus (Deficit)</b>	<b>(42,364,747)</b>	<b>(18,442,125)</b>	<b>(19,068,596)</b>	<b>(18,380,721)</b>	<b>(19,363,298)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Changes in asset revaluation surplus</b>					
Revaluation transferred to reserves	27,053	-	-	-	-
<b>Total other comprehensive income</b>	<b>27,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(42,337,694)</b>	<b>(18,442,125)</b>	<b>(19,068,596)</b>	<b>(18,380,721)</b>	<b>(19,363,298)</b>

Prepared on Australian Accounting Standards basis

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	Actual 2023-24 \$'000	Revised Budget 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000	Forward estimate 2027-28 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	96,990	96,994	96,994	96,994	96,994
Other receivables	101,364	101,365	101,365	101,365	101,365
Other investments	1,736,452	1,842,974	1,927,648	1,954,650	1,968,214
<b>Total financial assets</b>	<b>1,934,806</b>	<b>2,041,333</b>	<b>2,126,007</b>	<b>2,153,009</b>	<b>2,166,573</b>
<b>Non-financial assets</b>					
Other	34,180	38,494	38,566	35,893	33,773
<b>Total non-financial assets</b>	<b>34,180</b>	<b>38,494</b>	<b>38,566</b>	<b>35,893</b>	<b>33,773</b>
<b>Total assets administered on behalf of government</b>	<b>1,968,986</b>	<b>2,079,827</b>	<b>2,164,573</b>	<b>2,188,902</b>	<b>2,200,346</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Personal benefits payables	76,283	83,546	96,298	109,331	131,613
Grants payables	2,789	2,790	2,791	2,791	2,791
Health and other payables	126,111	126,110	126,110	126,110	126,110
<b>Total payables</b>	<b>205,183</b>	<b>212,446</b>	<b>225,199</b>	<b>238,232</b>	<b>260,514</b>
<b>Provisions</b>					
Employee provisions	6,432	6,432	6,432	6,432	6,432
Other provisions	85,560,087	89,438,130	92,280,145	97,530,288	103,592,273
<b>Total provisions</b>	<b>85,566,519</b>	<b>89,444,562</b>	<b>92,286,577</b>	<b>97,536,720</b>	<b>103,598,705</b>
<b>Total liabilities administered on behalf of the government</b>	<b>85,771,702</b>	<b>89,657,008</b>	<b>92,511,776</b>	<b>97,774,952</b>	<b>103,859,219</b>

Prepared on Australian Accounting Standards basis

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2023-24 \$'000	Revised budget 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000	Forward estimate 2027-28 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	74,628	48,000	48,000	48,000	48,000
Other	10,196	20,943	23,443	26,443	18,443
<b>Total cash received</b>	<b>84,824</b>	<b>68,943</b>	<b>71,443</b>	<b>74,443</b>	<b>66,443</b>
<b>Cash used</b>					
Personal benefits	8,301,099	9,551,107	11,113,564	8,226,319	8,334,054
Health Payments	4,300,117	4,939,701	5,068,642	4,886,666	4,941,493
Grant payments	35,408	68,461	37,296	21,621	14,337
Employees	44,019	12,511	12,511	12,555	11,127
Payments to Australian War Memorial	42,140	50,301	50,484	41,984	41,572
<b>Total cash used</b>	<b>12,722,783</b>	<b>14,622,081</b>	<b>16,282,497</b>	<b>13,189,145</b>	<b>13,342,583</b>
<b>Net cash from (used by) operating activities</b>	<b>(12,637,959)</b>	<b>(14,553,138)</b>	<b>(16,211,054)</b>	<b>(13,114,702)</b>	<b>(13,276,140)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Payments to Australian War Memorial	7,645	106,522	84,674	27,002	13,564
Buildings	939	7,994	2,846	170	771
<b>Total cash used</b>	<b>8,584</b>	<b>114,516</b>	<b>87,520</b>	<b>27,172</b>	<b>14,335</b>
<b>Net cash from (used) by investing activities</b>	<b>(8,584)</b>	<b>(114,516)</b>	<b>(87,520)</b>	<b>(27,172)</b>	<b>(14,335)</b>
<b>Net decrease in cash held</b>	<b>(12,646,543)</b>	<b>(14,667,654)</b>	<b>(16,298,574)</b>	<b>(13,141,874)</b>	<b>(13,290,475)</b>
Cash and cash equivalents at beginning of reporting period	55,851	96,990	96,994	96,994	96,994
Cash from Official Public Account	12,887,788	14,686,101	16,317,017	13,160,317	13,308,918
Cash to Official Public Account	(200,106)	(18,443)	(18,443)	(18,443)	(18,443)
<b>Cash and cash equivalents at end of reporting period</b>	<b>96,990</b>	<b>96,994</b>	<b>96,994</b>	<b>96,994</b>	<b>96,994</b>

Prepared on Australian Accounting Standards basis

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

	Actual 2023-24 \$'000	Revised budget 2024-25 \$'000	Forward estimate 2025-26 \$'000	Forward estimate 2026-27 \$'000	Forward estimate 2027-28 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Administered Assets and Liabilities - Bill 2 & Bill 4	9,195	2,328	593	170	771
<b>Total capital appropriations</b>	<b>9,195</b>	<b>2,328</b>	<b>593</b>	<b>170</b>	<b>771</b>
<b>Total new capital appropriations</b>					
<b>Represented by:</b>					
Purchase of non-financial assets	9,195	2,328	593	170	771
<b>Total items</b>	<b>9,195</b>	<b>2,328</b>	<b>593</b>	<b>170</b>	<b>771</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	939	7,994	3,183	170	771
<b>TOTAL</b>	<b>939</b>	<b>7,994</b>	<b>3,183</b>	<b>170</b>	<b>771</b>

Prepared on Australian Accounting Standards basis

- a) Includes both current Appropriation Bill (No. 4) and prior year Appropriation No. Act 2/4/6 including Supply Acts.

**Table 3.12: Statement of administered asset movements (2024-25 Budget year)**

	Buildings	Other infrastructure, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>				
Gross book value	24,428	2,907	13,787	41,122
Accumulated depreciation/ amortisation and impairment	-	-	(6,942)	(6,942)
<b>Opening net book balance</b>	<b>24,428</b>	<b>2,907</b>	<b>6,845</b>	<b>34,180</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase or internally developed:				
Appropriation equity <sup>(a)</sup>	-	2,058	5,936	7,994
<b>Total additions</b>	<b>-</b>	<b>2,058</b>	<b>5,936</b>	<b>7,994</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(857)	(2,249)	(574)	(3,680)
<b>Total other movements</b>	<b>(857)</b>	<b>(2,249)</b>	<b>(574)</b>	<b>(3,680)</b>
<b>As at 30 June 2025</b>				
Gross book value	24,428	4,965	19,723	49,116
Accumulated depreciation/ amortisation and impairment	(857)	(2,249)	(7,516)	(10,622)
<b>Closing net book balance</b>	<b>23,571</b>	<b>2,716</b>	<b>12,207</b>	<b>38,494</b>

Prepared on Australian Accounting Standards basis

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



## Portfolio glossary

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

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

Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users' expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i> ) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i> ).
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.</p>

