PORTFOLIO BUDGET STATEMENTS 2025-26 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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**THE HON MATT KEOGH MP** MINISTER FOR VETERANS' AFFAIRS MINISTER FOR DEFENCE PERSONNEL

President of theSenate Australian Senate Parliament House CANBERRA ACT 2600

Speaker

1. louseof Representatives Parliament House CANBERRA ACT 2600

Dear President DearMr.Speaker

I hereby submit the Portfolio Budget Statements in support of the 2025-26 budget for the Veterans' Affairs

Portfolio.

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

I present thesestatements by virtue of my ministerial responsibilityfor accountabilityto the Parliament and, through it, the public.

Yourssincerely



**HONMATIKEOG**

Parliament House

CANBERRA ACT 2600

*Ngunnawal and Ngambri Country*

Telephone: 02 6277 7820 [minister@dva.gov.au](mailto:minister@dva.gov.au)

### 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nfp not for publication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 Financial Officer, Department of Veterans’ Affairs on (02) 6120 8149.

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**

The purpose of the *2025–26 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) 2025–2026 (or Appropriation (Parliamentary Departments) Bill *(*No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. 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.

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| Portfolio Budget Statements

**Commonwealth performance framework**

Key components of relevant publications

Portfolio Budget Statements (typically May) Portfolio based

Corporate plan (31 August) Entity based

Supports Annual Appropriations. Informs senators and members of parliament of the proposed allocations 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.

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

Links to the corporate plan through reporting key activities.

Primary planning document of a Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes over a minimum 4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems including key risks and how those are managed, 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 statements (October following year)

Entity based

Included in the Commonwealth entity’s annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have 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.

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 (the Memorial) 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 Memorial as receiving monies appropriated from the Consolidated Revenue Fund. The other statutory commissions and boards in the Veterans’ Affairs Portfolio receive their funding under 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 (the Memorial) 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 Memorial is responsible for maintaining and developing the national Memorial to Australians who have died on or as a result of active service or in wars or warlike operations in which Australians have been on active service. It also develops, maintains and exhibits a National Collection of historical material and conducts and fosters research into Australian military history.

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

**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 334,000 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.

| Portfolio Budget Statements

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

|  |
| --- |
| Minister  **The Hon. Matt Keogh MP** Minister for Veterans’ Affairs Minister for Defence Personnel |

**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**

**Entity resources and planned performance**

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# Section 1: Entity overview and resources

## Strategic direction statement

The Australian Government has an enduring commitment to supporting and recognising those who have served in the defence of our nation, and their families.

In the 2025-26 Budget, the Government is providing the Department of Veterans’ Affairs (DVA) with $16.2 billion to support over 350,000 veterans and dependants who access the Department’s services.

The Department’s priorities over 2025-26 are to deliver quality services to veterans and families; implement the Australian Government’s response to the Royal Commission into Defence and Veteran Suicide; and to simplify processes and improve its enabling services so DVA can better serve veterans and families.

The implementation of the Government’s response to the Royal Commission is central to DVA’s strategic direction in 2025-26, and will comprise the most comprehensive reform ever undertaken of the culture, systems and processes supporting Defence personnel, veterans and families.

The Government released its response on 2 December 2024 and 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.

DVA is the lead or joint lead for 41 recommendations from the Royal Commission’s Final Report. The Department will progress these recommendations in 2025-26, including the establishment of a new agency focused on veteran wellbeing, and a national peak body for ex-service organisations.

DVA will work with Defence, the Defence and Veterans’ Services Commission, other Commonwealth stakeholders, states and territories, ex-service organisations and the veteran community to implement these important reforms.

Another key priority in 2025–26 will be communicating and educating the veteran community about the changes that come into effect on 1 July 2026 with the commencement of the Veterans’ Entitlements, Treatment and Support (Simplification and Harmonisation) Act 2025 (the VETS Act).

The VETS Act was passed by the Australian Parliament in February 2025 and means that from 1 July 2026, the improved Military Rehabilitation and Compensation Act 2004 (MRCA) will be the single ongoing Act.

The joint *Defence and Veteran Family Wellbeing Strategy and First Action Plan 2025-2030* (Families Strategy) recognises the pivotal role families play in supporting current and former serving Australian Defence Force members. In 2025-26, DVA will continue to work with Defence, veterans and families to advance priorities under the First Action Plan.

DVA will partner with Defence to finalise and implement the joint *Defence and Veteran Mental Health and Wellbeing Strateg*y 2025-2030 (Mental Health and Wellbeing Strategy). The Mental Health and Wellbeing Strategy sets out the approach to promote and support wellbeing, through early intervention and prevention, timely access to care and support, and a positive and connected community, while focusing on suicide prevention, and using data to drive positive outcomes.

Advocates play a pivotal role in Australia’s veteran support system. In 2025-26, DVA will work with the new independent national professional association for veterans’ advocates (the Institute of Veterans’ Advocates), which sets national service standards, a code of conduct and accredits professionally qualified advocates.

Over 2025-26, DVA will also continue to implement a range of business improvements to make it simpler and easier for veterans and families to lodge claims and for DVA’s decision makers to assess them.

Over the course of 2025-26, DVA will continue to recognise and commemorate the service and sacrifice of our Australian service men and women. This will include holding a National Commemorative Service in Canberra on 31 August 2025 to mark the 75th anniversary of Australian service in the Malayan Emergency, and highlighting the important work of the Office of Australian War Graves in the year of its 50th anniversary.

An internal review of the Department’s Performance Reporting Framework has been completed to improve DVA’s external reporting. The internal review has taken into account matters of public interest, Government and departmental priorities, recommendations of the Royal Commission into Defence and Veteran Suicide, and the breadth of the Department’s operations. All changes to key activities and associated performance measures are reflected in 2025-26 Performance Targets.

Finally, DVA will coordinate its services and supports to complement those of its partners in Government, ex-service and community organisations. This will maximise the support provided to Australia’s veterans and families today and into the future.

## Entity resource statement

Table 1.1 shows the total resourcing 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 X’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

### Table 1.1: Department of Veterans’ Affairs resource statement — Budget estimates for 2025-26 as at Budget March 2025

|  |  |  |
| --- | --- | --- |
| **Departmental**  Annual appropriations - ordinary annual services (a) Prior year appropriations available  Departmental appropriation (b) s74 External Revenue (c) Departmental capital budget (d)  Annual appropriations - other services - non-operating (e) Prior year appropriations available (f)  Equity injections  Total departmental annual appropriations Special accounts (g)  Opening balance Appropriation receipts (h) Non-appropriation receipts (i)  Total special accounts  *less departmental appropriations drawn from annual/special appropriations and credited to special accounts*  ***Total departmental resourcing***  **Administered**  Annual appropriations - ordinary annual services (a) Outcome 1  Outcome 2  Outcome 3  Administered capital budget (j) Payments to corporate entities (k)  Annual appropriations - other services - non-operating Payments to corporate entities (k)  Total administered annual appropriations | *2024-25* | 2025-26 |
| *Estimated* | Estimate |
| *Actual* |  |
| *$'000* | $'000 |
| 84,084 | 84,700 |
| 593,261 | 576,725 |
| 7,313 | 7,555 |
| 14,132 | 15,880 |
| 947 | 947 |
| 193 | - |
| 699,930 | 685,807 |
| 25,103 | 25,197 |
| 120 | 120 |
| 115,335 | 114,619 |
| 140,558 | 139,936 |
| 120 | 120 |
| **840,368** | **825,623** |
| 86,481 | 75,518 |
| 33,726 | 32,261 |
| 46,893 | 50,056 |
| 2,328 | 593 |
| 50,301 | 50,451 |
| 106,522 | 84,666 |
| 326,251 | 293,545 |

Continued on next page

### Table 1.1: Department of Veterans’ Affairs resource statement — Budget estimates for 2025-26 as at Budget March 2025 (continued)

|  |  |  |
| --- | --- | --- |
| Special appropriations Outcome 1  *Papua New Guinea (Members of the Forces Benefits) Act 1957 Veterans' Entitlements Act 1986*  *Compensation (Japanese Internment) Act 2001 Defence Service Homes Act 1918*  *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*  *Military Rehabilitation and Compensation Act 2004 Treatment Benefits (Special Access) Act 2019*  Total Outcome 1  Outcome 2  *Veterans' Entitlements Act 1986*  *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*  *Military Rehabilitation and Compensation Act 2004*  *Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006*  *Public Governance, Performance and Accountability Act 2013 - s77 Repayments*  *Treatment Benefits (Special Access) Act 2019*  Total Outcome 2  Total administered special appropriations Special accounts (g)  Opening balance  Non-appropriation receipts (i)  Total special accounts  *less payments to corporate entities from annual/special appropriations*  **Total administered resourcing Total resourcing for DVA** | *2024-25* | 2025-26 |
| *Estimated* | Estimate |
| *Actual* |  |
| *$'000* | $'000 |
| 28 | 28 |
| 4,398,598 | 4,299,078 |
| 25 | 25 |
| - | 222 |
| 599,614 | 1,180,100 |
| 4,682,447 | 5,759,478 |
| 11 | 10 |
| **9,680,723** | **11,238,941** |
| 4,073,025 | 4,122,263 |
| 58,620 | 65,665 |
| 490,716 | 599,859 |
| 7,604 | 7,075 |
| 5 | 5 |
| 1,548 | 1,588 |
| **4,631,518** | **4,796,455** |
| 14,312,241 | 16,035,396 |
| 263 | 263 |
| 45 | 45 |
| 308 | 308 |
| 156,823 | 135,117 |
| **14,481,977** | **16,194,132** |
| **15,322,345** | **17,019,755** |

|  |  |  |
| --- | --- | --- |
| **Average staffing level (number)** | *2024-25* | 2025-26 |
| 3,488 | 3,490 |

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

|  |  |  |
| --- | --- | --- |
| Payments made on behalf of the Department of Social Services  *Social Security (Administration) Act 1999*  Payments made by Services Australia on behalf of DVA  *Veterans' Entitlements Act 1986*  *Military Rehabilitation and Compensation Act 2004*  *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*  *Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006*  *Treatment Benefits (Special Access) Act 2019*  Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services  Payments made to the Department of Social Services for the Community Grant Hub services  Receipts received from the Department of Social Services for the provision of services  Payments made to corporate entities within the Portfolio Australian War Memorial - Bill 1  Australian War Memorial - Bill 2 | *2024-25* | 2025-26 |
| *Estimated* | Estimate |
| *actual* |  |
| *$'000* | $'000 |
| 72,921 | 75,596 |
| 2,941,118 | 2,964,285 |
| 342,527 | 418,710 |
| 7,327 | 8,207 |
| 7,620 | 7,090 |
| 1,469 | 1,507 |
| 121,985 | 84,315 |
| 1,503 | 1,654 |
| 213 | 222 |
| 50,301 | 50,451 |
| 106,522 | 84,666 |

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

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

1. Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
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 Supply 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) 2025-2026 and Supply Bill (No. 2) 2025-2026.
6. Prior year appropriations excludes $5.879m which is withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
7. 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.
8. Amounts credited to the special account(s) from DVA's annual appropriations.
9. Amounts credited to the special account(s) from other entities.
10. Administered capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply 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'.
11. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

## 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 2025-26 Budget measures

**Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Program | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |  |
| Continuing to Support Veterans |  |  |  |  |  |  |
| and their Families (a) | 2.4, 2.5 |  |  |  |  |  |
| Administered payment |  | - | 9,206 | - | - | - |
| Departmental payment |  | - | 1,612 | - | - | - |
| **Total** |  | **-** | **10,818** | **-** | **-** | **-** |
| Department of Veterans' Affairs - |  |  |  |  |  |  |
| additional resourcing to support |  |  |  |  |  |  |
| service delivery | 2.1-2.6 |  |  |  |  |  |
| Departmental payment |  | - | 47,626 | - | - | - |
| **Total** |  | **-** | **47,626** | **-** | **-** | **-** |
| Funding Pay Increases for Aged |  |  |  |  |  |  |
| Care Workers - nurses (b) | 2.4 |  |  |  |  |  |
| Administered payment |  | - | 134 | 134 | - | - |
| **Total** |  | **-** | **134** | **134** | **-** | **-** |
| Health - savings (b) | 2.1 |  |  |  |  |  |
| Administered payment |  | - | (89) | (7) | - | - |
| **Total** |  | **-** | **(89)** | **(7)** | **-** | **-** |
| Improving Access to Medicines |  |  |  |  |  |  |
| and Pharmacy Programs (b) (c) | 2.3 |  |  |  |  |  |
| Administered payment |  | - | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** | **-** |
| Pharmaceutical Benefits Scheme |  |  |  |  |  |  |
| (PBS) New and Amended Listings |  |  |  |  |  |  |
| (b) | 2.1, 2.3 |  |  |  |  |  |
| Administered payment |  | 1,101 | 4,830 | 6,655 | 7,979 | 8,914 |
| **Total** |  | **1,101** | **4,830** | **6,655** | **7,979** | **8,914** |
| Savings from External Labour - |  |  |  |  |  |  |
| further extension (d) | 1.1-1.6 |  |  |  |  |  |
| Departmental payment |  | - | - | - | - | (4,160) |
| **Total** |  | **-** | **-** | **-** | **-** | **(4,160)** |

Continued on next page

**Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Program | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Payment measures (continued)** |  |  |  |  |  |  |
| Strengthening Medicare (b) | 2.1 |  |  |  |  |  |
| Administered payment |  | - | 687 | 1,192 | 1,152 | 1,300 |
| **Total** |  | **-** | **687** | **1,192** | **1,152** | **1,300** |
| Strengthening Medicare - |  |  |  |  |  |  |
| Expanding Medicare Urgent Care |  |  |  |  |  |  |
| Clinics (b) (e) | 2.1 |  |  |  |  |  |
| Administered payment |  | - | 67 | 5 | - | - |
| **Total** |  | **-** | **67** | **5** | **-** | **-** |
| Strengthening Medicare - Health |  |  |  |  |  |  |
| Workforce (b) (f) | 2.1, 2.4 |  |  |  |  |  |
| Administered payment |  | - | 83 | 84 | 90 | 96 |
| **Total** |  | **-** | **83** | **84** | **90** | **96** |
| Strengthening Medicare - |  |  |  |  |  |  |
| Women's Health (b) (g) | 2.1 |  |  |  |  |  |
| Administered payment |  | - | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |  |
| Administered |  | 1,101 | 14,918 | 8,063 | 9,221 | 10,310 |
| Departmental |  | - | 49,238 | - | - | (4,160) |
| **Total** |  | **1,101** | **64,156** | **8,063** | **9,221** | **6,150** |

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 cost of this measure will be partially met from within existing resourcing of the Department of Veterans' Affairs.
2. 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.
3. This measure has been announced since the 2024-25 MYEFO and was published in the 2024-25 Veterans' Affairs' Portfolio Additional Estimates Statements under First Pharmaceutical Wholesaler Agreement.
4. The full measure description and package details appear in the Budget Paper No. 2 under Cross Portfolio.
5. This measure includes a decision taken but not yet announced item in the 2024-25 MYEFO, with the following impact: 2025-26 $0.558 million; 2026-27 $0.616 million; 2027-28 $0.627 million and 2028-29 $0.045 million.
6. This measure includes a decision taken but not yet announced item in the 2024-25 MYEFO, with the following impact: 2025-26 -$0.120 million; 2026-27 -$0.345 million; 2027-28 -$0.400 million and 2028-29 -$0.444 million.
7. This measure was a decision taken but not yet announced in the 2024-25 MYEFO, with the following impact: 2025-26 $0.415 million; 2026-27 $0.626 million; 2027-28 $0.475 million and 2028-29 $0.460 million.

# 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> |

## 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** | 2024-25  Estimated  actual  $'000 | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| **Program 1.1: Veterans’ Income Support and Allowances** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 1,757,099 | 1,712,919 | 1,652,446 | 1,592,562 | 1,517,900 |
| **Total expenses for program 1.1** | **1,757,099** | **1,712,919** | **1,652,446** | **1,592,562** | **1,517,900** |
| **Program 1.2: Veterans’ Disability Support** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1)) | 16,211 | 16,066 | 15,511 | 15,818 | 15,833 |
| Special Appropriations | 1,739,929 | 1,731,123 | 1,734,282 | 1,729,556 | 1,753,958 |
| **Total expenses for program 1.2** | **1,756,140** | **1,747,189** | **1,749,793** | **1,745,374** | **1,769,791** |
| **Program 1.3: Assistance to Defence Widow/ers and Dependants** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Special Appropriations | 917,771 | 861,874 | 803,743 | 753,438 | 776,816 |
| **Total expenses for program 1.3** | **917,771** | **861,874** | **803,743** | **753,438** | **776,816** |
| **Program 1.4: Assistance and Other Compensation for Veterans and Dependants** | 10,703  5,247 | 10,860  4,808 |  |  |  |
| Administered Expenses |  |  |  |
| Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Special Appropriations | 10,816  2,012 | 11,077  1,602 | 11,084  1,602 |
| **Administered total** | **15,950** | **15,668** | **12,828** | **12,679** | **12,686** |
| Departmental Expenses  Special Accounts | 58,532 | 66,798 | 66,827 | 70,541 | 76,234 |
| **Departmental total** | **58,532** | **66,798** | **66,827** | **70,541** | **76,234** |
| **Total expenses for program 1.4** | **74,482** | **82,466** | **79,655** | **83,220** | **88,920** |

Continued on next page

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** | 2024-25  Estimated  actual  $'000 | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| **Program 1.5: Veterans' Children** |  |  |  |  |  |
| **Education Scheme** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| (Appropriation Bill (No. 1) and Supply |  |  |  |  |  |
| Bill (No. 1)) | 19,878 | 18,384 | 17,270 | 16,865 | 16,962 |
| **Total expenses for program 1.5** | **19,878** | **18,384** | **17,270** | **16,865** | **16,962** |
| **Program 1.6: Military Rehabilitation** |  |  |  |  |  |
| **and Compensation Acts Payments -** |  |  |  |  |  |
| **Income Support and Compensation** |  |  |  |  |  |
| Administered Expenses |  |  |  |  |  |
| Ordinary annual services |  |  |  |  |  |
| (Appropriation Bill (No. 1) and Supply |  |  |  |  |  |
| Bill (No. 1)) | 29,696 | 30,436 | 61,729 | 63,154 | 63,154 |
| Special Appropriations | 5,282,061 | 6,939,578 | 4,014,096 | 4,133,094 | 4,137,477 |
| Special Accounts | 100 | 60 | 60 | 60 | 60 |
| **Total expenses for program 1.6** | **5,311,857** | **6,970,074** | **4,075,885** | **4,196,308** | **4,200,691** |
| **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 | (337,300) | (795,000) | 1,423,500 | 2,055,600 | 2,055,600 |
| **Total expenses for program 1.7** | **(337,300)** | **(795,000)** | **1,423,500** | **2,055,600** | **2,055,600** |

Continued on next page

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1:** | 2024-25  Estimated  actual  $'000 | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| **Outcome 1 Totals by appropriation type**  Administered Expenses Ordinary annual services  (Appropriation Bill (No. 1) and Supply  Bill (No. 1)) 76,488  Special Appropriations 9,702,107  Special Accounts 100  Expenses not requiring appropriation (337,300) in the Budget year (a)  **Administered total 9,441,395** | | 75,746 | 105,326 | 106,914 | 107,033 |
| 11,250,302 | 8,206,579 | 8,210,252 | 8,187,753 |
| 60 | 60 | 60 | 60 |
| (795,000) | 1,423,500 | 2,055,600 | 2,055,600 |
| **10,531,108** | **9,735,465** | **10,372,826** | **10,350,446** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 373,344 | 371,694 | 308,427 | 302,460 | 327,578 |
| s74 External Revenue (b) | 3,922 | 3,802 | 3,570 | 3,969 | 3,969 |
| Expenses not requiring appropriation |  |  |  |  |  |
| in the Budget year (c) | 9,678 | 12,080 | 14,802 | 8,576 | 13,025 |
| Special Accounts | 58,532 | 66,798 | 66,827 | 70,541 | 76,234 |
| **Departmental total** | **445,476** | **454,374** | **393,626** | **385,546** | **420,806** |
| **Total Expenses for Outcome 1** | **9,886,871** | **10,985,482** | **10,129,091** | **10,758,372** | **10,771,252** |

|  |  |  |
| --- | --- | --- |
|  | 2024-25 | 2025-26 |
| **Average Staffing Level (number)** | 2,315 | 2,267 |

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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Special Appropriations: |  |  |  |  |  |
| *Veterans' Entitlements Act 1986* |  |  |  |  |  |
| Income support pensions | 1,751,078 | 1,706,751 | 1,646,128 | 1,586,093 | 1,511,431 |
| Other allowances | 6,021 | 6,168 | 6,318 | 6,469 | 6,469 |
| **Total program expenses** | **1,757,099** | **1,712,919** | **1,652,446** | **1,592,562** | **1,517,900** |

**Program 1.2: Veterans’ Disability Support**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Medical examinations, fares and expenses  Vehicle Assistance Scheme Special Appropriations:  *Veterans' Entitlements Act 1986*  Disability pensions Loss of earnings  Recreation transport allowance  *Treatment Benefits (Special Access) Act 2019*  Southeast Asia Treaty Organisation pharmacy supplement  **Total program expenses** | 15,325 | 15,220 | 15,511 | 15,818 | 15,833 |
| 886 | 846 | - | - | - |
| 1,738,871 | 1,730,114 | 1,733,314 | 1,728,627 | 1,753,020 |
| 270 | 267 | 265 | 263 | 266 |
| 777 | 732 | 693 | 656 | 662 |
| 11 | 10 | 10 | 10 | 10 |
| **1,756,140** | **1,747,189** | **1,749,793** | **1,745,374** | **1,769,791** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Special Appropriations:  *Veterans' Entitlements Act 1986*  War & Defence Widows pension  **Total program expenses** | 917,771 | 861,874 | 803,743 | 753,438 | 776,816 |
| **917,771** | **861,874** | **803,743** | **753,438** | **776,816** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Compensation and Legal Expenses Discretionary Payments  Advocacy Grants and Support  Veterans' Access to Community Information  Special Appropriations:  *Veterans' Entitlements Act 1986*  Funeral benefits  Prisoners of War in Europe Compensation payments for British Commonwealth and Allied veterans  *Compensation (Japanese Internment) Act 2001*  Prisoners of War in Japan  *Papua New Guinea (Members of the Forces Benefits) Act 1957*  PNG pensions Special Accounts:  DSHIS  **Total program expenses** | 2,004 | 2,031 | 2,075 | 2,123 | 2,123 |
| 460 | 464 | 478 | 500 | 501 |
| 6,525 | 6,620 | 6,480 | 6,630 | 6,636 |
| 1,714 | 1,745 | 1,783 | 1,824 | 1,824 |
| 4,507 | 4,226 | 1,542 | 1,216 | 1,216 |
| 587 | 449 | 349 | 276 | 276 |
| 100 | 80 | 67 | 55 | 55 |
| 25 | 25 | 25 | 25 | 25 |
| 28 | 28 | 29 | 30 | 30 |
| 58,532 | 66,798 | 66,827 | 70,541 | 76,234 |
| **74,482** | **82,466** | **79,655** | **83,220** | **88,920** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Veterans' Children Education Scheme  **Total program expenses** | 19,878 | 18,384 | 17,270 | 16,865 | 16,962 |
| **19,878** | **18,384** | **17,270** | **16,865** | **16,962** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Other income support and compensation-related payments - DRCA  Other income support and compensation-related payments - MRCA  Special Appropriations:  *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*  Permanent impairment Benefits for eligible dependants Incapacity payments  Medical examinations Death payments  Other income support and compensation-related payments  *Military Rehabilitation and Compensation Act 2004*  Permanent impairment Benefits for eligible dependants Income maintenance payments Medical examinations  Other income support and compensation-related payments  Special Accounts:  Military death claim compensation  **Total program expenses** | 1,933 | 947 | 1,742 | 1,691 | 1,691 |
| 27,763 | 29,489 | 59,987 | 61,463 | 61,463 |
| 370,744 | 919,858 | 160,398 | 173,544 | 173,544 |
| 43,954 | 50,456 | 59,670 | 61,759 | 62,076 |
| 161,625 | 180,808 | 37,922 | 45,490 | 45,490 |
| 16,126 | 20,696 | 5,265 | 5,375 | 5,375 |
| 6,015 | 6,958 | - | - | - |
| 1,150 | 1,324 | 1,361 | 1,395 | 1,395 |
| 3,997,536 | 4,955,917 | 2,874,439 | 2,940,909 | 2,940,912 |
| 49,840 | 55,273 | 160,580 | 166,899 | 166,899 |
| 455,517 | 584,416 | 658,683 | 680,670 | 680,670 |
| 179,027 | 163,181 | 44,326 | 45,283 | 45,283 |
| 527 | 691 | 11,452 | 11,770 | 15,833 |
| 100 | 60 | 60 | 60 | 60 |
| **5,311,857** | **6,970,074** | **4,075,885** | **4,196,308** | **4,200,691** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Administered Expenses:  Expenses not requiring appropriation in the Budget year  **Total program expenses** | (337,300) | (795,000) | 1,423,500 | 2,055,600 | 2,055,600 |
| **(337,300)** | **(795,000)** | **1,423,500** | **2,055,600** | **2,055,600** |

### Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 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**  This program delivers 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 (a)(b)** | * Provide income and financial support and compensation payments to eligible veterans and families | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year | Timeliness: The percentage of claims | 64%  50%  92%  94%  80% |
| 2024–25 | processed within 30 days |
|  | Timeliness: The percentage of change of |
|  | circumstances processed within 10 days |
|  | Quality: Correctness rate of processed |
|  | new claims |
|  | Quality: Correctness rate of processed |
|  | change of circumstances |
|  | Client satisfaction: The percentage of |
|  | clients satisfied with the level of |
|  | customer service they received when |
|  | accessing their entitlements |

Continued on next page

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | 0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs | ≥80% |
|  | 0.2 Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80% |
|  | 1.1 Timeliness: Percentage of ‘investigation ready’ claims processed within timeliness targets. | ≥90% |
|  | 1.3 Quality: Financial support and compensation services are accurate, and provided according to trauma-informed protocols | ≥95% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil. | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing financial support and compensation for eligible veterans and families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * Provide disability support and compensation payments to eligible veterans. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year | Timeliness: The percentage of claims processed | 20% |
| 2024–25 | within 100 days |  |
|  | Quality: Correctness rate of processed claims | 95% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they | 80% |
|  | received when accessing their entitlements |  |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80%  ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil. | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing financial support and compensation for eligible veterans and families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **Program 1.3: Assistance to Defence Widow/ers and their 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 (a)(b)** | * Provide income and financial support and compensation payments to eligible dependants. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year | Timeliness: The percentage of claims processed | 32% |
| 2024–25 | within 30 days |  |
|  | Quality: Correctness rate of processed claims | 100% |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they | 80% |
|  | received when accessing their entitlements |  |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80%  ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.3 resulting from 2025–26 Budget Measures: Nil. | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing financial support and compensation for eligible veterans and families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * 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 (DSH) Insurance | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year | **Funeral Benefits** |  |
| 2024–25 | Timeliness: The percentage of claims processed within 10 days | 92% |
|  | Quality: Correctness rate of processed claims | 87% |
|  | Client satisfaction: The percentage of clients | 80% |
|  | satisfied with the level of customer service they |  |
|  | received when accessing their entitlements |  |
|  | **Defence Service Homes (DSH) Insurance** |  |
|  | Quality: DSH Insurance complies with/meets the requirements of the 2020 General Insurance | 94% |
|  | Code of Practice |  |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services   1.2 Quality: DSH Insurance complies with/meets the requirements of the 2020 General Insurance Code of Practice | ≥80%  ≥80%  ≥90% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.4 resulting from 2025–26 Budget Measures: Nil. | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing financial support and compensation for eligible veterans and families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * Provide eligible children of veterans and families with financial assistance and support to access education and skills development | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year 2024–25 | Timeliness: The percentage of claims processed within 28 days | 14% |
|  | Quality: Correctness rate of processed claims | 95% |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | 0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs | ≥80% |
|  | 0.2 Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80% |
|  | 1.1 Timeliness: Percentage of ‘investigation ready’ claims processed within timeliness targets. | ≥90% |
|  | 1.3 Quality: financial support and compensation services are accurate, and provided according to trauma-informed protocols | ≥95% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.5 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing financial support and compensation for eligible veterans and families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **Program 1.6: Veterans’ 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 (a)(b)** | * Provide income and financial support and compensation payments to eligible veterans and families. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year | Timeliness: The percentage of DRCA liability | 13% |
| 2024–25 | claims processed (determined) within 100 days |  |
|  | Timeliness: The percentage of DRCA permanent | 12% |
|  | impairment claims processed (determined) within |  |
|  | 100 days |  |
|  | Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days | 50% |
|  | Quality: Correctness rate of processed DRCA liability claims | 100% |
|  | Quality: Correctness rate of processed DRCA | 96% |
|  | permanent impairment claims |  |
|  | Quality: Correctness rate of processed DRCA | 88% |
|  | incapacity claims |  |
|  | Timeliness: The percentage of MRCA liability | 24% |
|  | claims processed (determined) within 90 days |  |
|  | Timeliness: The percentage of MRCA permanent | 10% |
|  | impairment claims processed (determined) within |  |
|  | 90 days |  |
|  | Timeliness: The percentage of MRCA incapacity | 48% |
|  | claims processed (determined) within 50 days |  |
|  | Quality: Correctness rate of processed MRCA | 91% |
|  | liability claims |  |
|  | Quality: Correctness rate of processed MRCA | 92% |
|  | permanent impairment claims |  |
|  | Quality: Correctness rate of processed MRCA | 83% |
|  | incapacity claims |  |
|  | Client satisfaction: The percentage of clients satisfied with the level of customer service they | 80% |
|  | received when accessing their entitlements |  |

Continued on next page

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | 0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs | ≥80% |
|  | 0.2 Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80% |
|  | 1.1 Timeliness: Percentage of ‘investigation ready’ claims processed within timeliness targets. | ≥90% |
|  | 1.3 Quality: financial support and compensation services are accurate, and provided according to trauma-informed protocols | ≥95% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1.6 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing financial support and compensation for eligible veterans and families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

## 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 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **The Treasury** |
| **Programs**   * Program 1.1 – Housing Australia Future Fund * Program 1.4 – Commonwealth-State Financial Relations |
| **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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program 2.1: General Medical Consultations and Services**  Administered Expenses Special Appropriations  **Total expenses for program 2.1**  **Program 2.2: Veterans' Hospital Services**  Administered Expenses Special Appropriations  **Total expenses for program 2.2**  **Program 2.3: Veterans' Pharmaceuticals Benefits**  Administered Expenses Special Appropriations  **Total expenses for program 2.3**  **Program 2.4: Veterans' Community Care and Support**  Administered Expenses Ordinary annual services  (Appropriation Bill (No. 1) and  Supply Bill (No. 1)) Special Appropriations  **Total expenses for program 2.4** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 718,911 | 730,581 | 712,310 | 741,627 | 741,078 |
| **718,911** | **730,581** | **712,310** | **741,627** | **741,078** |
| 1,063,723 | 1,067,004 | 1,117,777 | 1,139,702 | 1,139,699 |
| **1,063,723** | **1,067,004** | **1,117,777** | **1,139,702** | **1,139,699** |
| 380,943 | 390,240 | 392,078 | 398,458 | 403,401 |
| **380,943** | **390,240** | **392,078** | **398,458** | **403,401** |
| 50,296 | 27,022 | 5,258 | 5,337 | 5,425 |
| 1,104,939 | 1,152,380 | 1,064,042 | 1,129,958 | 1,248,706 |
| **1,155,235** | **1,179,402** | **1,069,300** | **1,135,295** | **1,254,131** |

Continued on next page

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2:**  **Program 2.5: Veterans' Counselling and Other Health Services**  Administered Expenses Ordinary annual services  (Appropriation Bill (No. 1) and  Supply Bill (No. 1)) Special Appropriations  **Total expenses for program 2.5**  **Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services**  Administered Expenses Ordinary annual services  (Appropriation Bill (No. 1) and  Supply Bill (No. 1)) Special Appropriations  **Total expenses for program 2.6**  **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  **Total expenses for program 2.7** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 10,794 | 10,890 | 5,412 | 5,525 | 5,639 |
| 817,301 | 787,945 | 729,526 | 734,495 | 734,720 |
| **828,095** | **798,835** | **734,938** | **740,020** | **740,359** |
| 2,599 | 2,688 | 2,757 | 2,816 | 2,880 |
| 549,336 | 665,524 | 737,570 | 758,504 | 758,568 |
| **551,935** | **668,212** | **740,327** | **761,320** | **761,448** |
| 1,921,500 | 3,641,500 | 3,828,400 | 4,007,400 | 4,007,400 |
| **1,921,500** | **3,641,500** | **3,828,400** | **4,007,400** | **4,007,400** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2:**  **Outcome 2 Totals by appropriation type**  Administered Expenses Ordinary annual services  (Appropriation Bill (No. 1) and  Supply Bill (No. 1)) Special Appropriations  Expenses not requiring appropriation in the Budget year (a) | 2024-25  Estimated  actual  $'000 | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| 63,689  4,635,153  1,921,500 | 40,600  4,793,674  3,641,500 | 13,427  4,753,303  3,828,400 | 13,678  4,902,744  4,007,400 | 13,944  5,026,172  4,007,400 |
| **Administered total 6,620,342** | | **8,475,774** | **8,595,130** | **8,923,822** | **9,047,516** |
| Departmental Expenses |  |  |  |  |  |
| Departmental appropriation | 204,507 | 189,478 | 134,020 | 131,741 | 128,921 |
| s74 External Revenue (b) | 2,770 | 3,070 | 3,379 | 3,381 | 3,381 |
| Expenses not requiring appropriation in |  |  |  |  |  |
| the Budget year (c) | 4,679 | 5,840 | 7,156 | 4,146 | 6,297 |
| **Departmental total** | **211,956** | **198,388** | **144,555** | **139,268** | **138,599** |
| **Total expenses for Outcome 2** | **6,832,298** | **8,674,162** | **8,739,685** | **9,063,090** | **9,186,115** |

|  |  |  |
| --- | --- | --- |
| **Average Staffing Level (number)** | 2024-25 | 2025-26 |
| 1,046 | 1,096 |

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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Special Appropriations:  *Veterans' Entitlements Act 1986*  GP consultations Specialist consultations Medical services Dental  **Total program expenses** | 100,424  103,412  431,932  83,143 | 97,844  108,921  442,197  81,619 | 110,006  112,795  412,617  76,892 | 112,316  115,163  419,883  94,265 | 112,316  115,163  419,334  94,265 |
| **718,911** | **730,581** | **712,310** | **741,627** | **741,078** |

**Program 2.2: Veterans’ Hospital Services**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Special Appropriations:  *Veterans' Entitlements Act 1986*  Public hospitals Private hospitals Nursing homes  **Total program expenses** | 431,467  627,819  4,437 | 439,001  624,023  3,980 | 410,231  703,970  3,576 | 418,439  718,044  3,219 | 418,439  718,044  3,216 |
| **1,063,723** | **1,067,004** | **1,117,777** | **1,139,702** | **1,139,699** |

**Program 2.3: Veterans’ Pharmaceuticals Benefits**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Special Appropriations:  *Veterans' Entitlements Act 1986*  Pharmaceutical services  **Total program expenses** | 380,943 | 390,240 | 392,078 | 398,458 | 403,401 |
| **380,943** | **390,240** | **392,078** | **398,458** | **403,401** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Grants-In-Aid  Veterans' Acute Housing (a) Veteran Employment Program Veteran Wellbeing Grants Veterans' and Families' Hubs Supporting Invictus Australia  Special Appropriations:  *Veterans' Entitlements Act 1986*  Residential care Community nursing Veterans' Home Care In-home respite  Carer and volunteer support  *Public Governance, Performance and Accountability Act 2013*  Section 77 Repayments  **Total program expenses** | 145 | 145 | 145 | 145 | 145 |
| 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| 700 | 250 | - | - | - |
| 12,797 | 3,827 | 3,913 | 3,992 | 4,080 |
| 32,559 | 18,754 | - | - | - |
| 2,895 | 2,846 | - | - | - |
| 757,692 | 787,950 | 722,967 | 781,567 | 893,012 |
| 208,428 | 221,339 | 197,491 | 202,363 | 207,234 |
| 129,973 | 133,601 | 130,430 | 132,595 | 134,989 |
| 7,364 | 7,910 | 11,533 | 11,777 | 11,777 |
| 1,477 | 1,575 | 1,616 | 1,651 | 1,689 |
| 5 | 5 | 5 | 5 | 5 |
| **1,155,235** | **1,179,402** | **1,069,300** | **1,135,295** | **1,254,131** |

1. The department administers grant payments on behalf of the Department of the Treasury, under section 18 of the *Housing Australia Future Fund (HAFF) Act 2023*, for the HAFF Payments Special Account. The HAFF expenditure estimates are reported in the Treasury Portfolio Budget Statements.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill No. 1))  Counselling support & children's assistance  Kookaburra kids  Compensation and legal expenses  Veterans' Vocational Rehabilitation Scheme  Health & medical research Wellbeing and Support Program (VEA  component) Special Appropriations:  *Veterans' Entitlements Act 1986* Travel for treatment Subsistence  Open Arms  Non-institutional care - services Non-institutional care - products Rehabilitation appliances Psychiatric Assistance Dogs Health treatment for British  Commonwealth and Allied veterans  *Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006*  Nuclear test health care payments *Treatment Benefits Act (Special Access) 2019*  Health Care for Southeast Asia Treaty Organisation personnel  **Total program expenses** | 862 | 949 | 972 | 992 | 1,015 |
| 5,873 | 5,600 | - | - | - |
| 69 | 70 | 72 | 74 | 76 |
| 197 | 413 | 422 | 433 | 433 |
| 3,143 | 3,187 | 3,258 | 3,323 | 3,396 |
| 650 | 671 | 688 | 703 | 719 |
| 133,578 | 137,648 | - | - | - |
| 7,953 | 7,726 | 8,576 | 8,792 | 8,792 |
| 169,631 | 138,364 | 143,746 | 137,666 | 137,789 |
| 274,286 | 274,400 | 330,780 | 337,784 | 337,783 |
| 59,792 | 60,795 | 61,132 | 55,222 | 55,222 |
| 155,894 | 153,118 | 163,192 | 166,619 | 166,619 |
| 3,708 | 4,154 | 4,387 | 4,477 | 4,580 |
| 3,307 | 3,077 | 5,826 | 5,947 | 5,947 |
| 7,604 | 7,075 | 10,259 | 13,567 | 13,567 |
| 1,548 | 1,588 | 1,628 | 4,421 | 4,421 |
| **828,095** | **798,835** | **734,938** | **740,020** | **740,359** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Wellbeing and Support Program (DRCA component)  Wellbeing and Support Program (MRCA component)  Special Appropriations:  *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988*  Medical services Rehabilitation services Other services  Psychiatric Assistance Dogs  *Military Rehabilitation and Compensation Act 2004*  Medical services Rehabilitation services Other services  Psychiatric Assistance Dogs  **Total program expenses** | 975 | 1,008 | 1,034 | 1,056 | 1,080 |
| 1,624 | 1,680 | 1,723 | 1,760 | 1,800 |
| 7,951 | 7,276 | 33,878 | 34,355 | 34,355 |
| 13,915 | 15,815 | 14,515 | 14,768 | 14,769 |
| 36,304 | 42,070 | 33,034 | 33,408 | 33,408 |
| 450 | 504 | 532 | 545 | 558 |
| 360,049 | 439,373 | 252,065 | 247,528 | 247,528 |
| 73,196 | 88,645 | 97,949 | 100,644 | 100,649 |
| 55,835 | 70,016 | 303,670 | 325,289 | 325,289 |
| 1,636 | 1,825 | 1,927 | 1,967 | 2,012 |
| **551,935** | **668,212** | **740,327** | **761,320** | **761,448** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Administered Expenses:  Expenses not requiring appropriation in the Budget year  **Total program expenses** | 1,921,500 | 3,641,500 | 3,828,400 | 4,007,400 | 4,007,400 |
| **1,921,500** | **3,641,500** | **3,828,400** | **4,007,400** | **4,007,400** |

### 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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 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 (a)(b)** | * 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 2024–25 | Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services | <1% |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services   2.2 Timeliness: Percentage of health, rehabilitation and care services provided within published service standards | ≥80%  ≥80%  ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 2.1 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing access to health, rehabilitation, wellbeing and care services for veterans and families ’ from 2025-26 onwards. This will be reflected in DVA”s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * 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 2024–25 | Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services | <1% |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services   2.2 Timeliness: Percentage of health, rehabilitation and care services provided within published service standards | ≥80%  ≥80%  ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 2.2 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing access to health, rehabilitation, wellbeing and care services for veterans and families ’ from 2025-26 onwards. This will be reflected in DVA”s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * 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 2024–25 | Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services | <1% |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services   2.2 Timeliness: Percentage of health, rehabilitation and care services provided within published service standards | ≥80%  ≥80%  ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 2.3 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing access to health, rehabilitation, wellbeing and care services for veterans and families ’ from 2025-26 onwards. This will be reflected in DVA”s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * 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 2024–25 | Quality of service: The proportion of clients who have registered a complaint in relation to unmet access and/or quality compared to the total number of clients accessing services | <1% |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Wellbeing: DVA’s contribution to client wellbeing after provision of services   2.2 Timeliness: Percentage of health, rehabilitation and care services provided within published service standards  2.4 Effectiveness and awareness: The percentage of transitioning personnel who have a MyService account set up with DVA | ≥80%  ≥80%  ≥80%  ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 2.4 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing access to health, rehabilitation, wellbeing and care services for veterans and families’, and ‘Supporting transition and employment for veterans and families’, from 2025-26 onwards. This will be reflected in DVA”s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * 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 | **Access to services:** |  |
| 2024–25 | Quality of service: The proportion of clients who have registered a complaint in relation to unmet | <1% |
|  | access and/or quality compared to the total |  |
|  | number of clients accessing services |  |
|  | **Travel:** |  |
|  | Timeliness: Target percentage of claims for reimbursement processed within 28 days | 98% |
|  | **Open Arms – Veterans & Families** |  |
|  | **Counselling Services:** |  |
|  | Percentage of clients allocated to an Open Arms |  |
|  | clinician within 2 weeks of initial intake | 77% |
|  | Client satisfaction | 93% |

Continued on next page

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | 0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs | ≥80% |
|  | 0.2 Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80% |
|  | 2.1 Timeliness: Percentage of clients allocated to peer worker, group treatment, or an Open Arm’s clinician, within two weeks of intake | ≥80% |
|  | 2.2 Timeliness: Percentage of health, rehabilitation and care services provided within published service standards | ≥80% |
|  | 2.4 Effectiveness and awareness: The percentage of transitioning personnel who have a MyService account set up with DVA | ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 2.5 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing access to health, rehabilitation, wellbeing and care services for veterans and families’, and ‘Supporting transition and employment for veterans and families’, from 2025-26 onwards. This will be reflected in DVA”s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * Provide veterans with access to medical management, psychosocial and vocational rehabilitation programs and support for employment. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year | Timeliness: The percentage of rehabilitation | 100% |
| 2024–25 | assessments completed within 30 days of |  |
|  | assessment referral |  |
|  | Client satisfaction: An annual survey of client | 75% |
|  | satisfaction with the rehabilitation program |  |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | 0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs | ≥80% |
|  | 0.2 Wellbeing: DVA’s contribution to client wellbeing after provision of services | ≥80% |
|  | 2.2 Timeliness: Percentage of health, rehabilitation and care services provided within published service standards | ≥80% |
|  | 2.3 Quality: Percentage of clients where rehabilitation goals were met or exceeded | ≥80% |
|  | 2.4 Effectiveness and awareness: The percentage of transitioning personnel who have a MyService account set up with DVA | ≥80% |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 2.6 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Providing access to health, rehabilitation, wellbeing and care services for veterans and families’, and ‘Supporting transition and employment for veterans and families’, from 2025-26 onwards. This will be reflected in DVA”s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

## 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | 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) and Supply Bill (No. 1)) | 31,402 | 29,924 | 28,099 | 28,379 | 26,772 |
| Special Accounts | 45 | 45 | 45 | 45 | 45 |
| Expenses not requiring appropriation in the Budget year (a) | 3,680 | 2,774 | 2,843 | 2,891 | 2,891 |
| **Total expenses for program 3.1** | **35,127** | **32,743** | **30,987** | **31,315** | **29,708** |
| **Program 3.2: Commemorative Activities** | 28,675 | 20,132 |  |  |  |
| Administered Expenses |  |  |  |
| Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1)) | 20,354 | 20,719 | 21,127 |
| **Total expenses for program 3.2** | **28,675** | **20,132** | **20,354** | **20,719** | **21,127** |

Continued on next page

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 3 Totals by appropriation type**  Administered Expenses  Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Special Accounts  Expenses not requiring appropriation in the Budget year (a) | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Revised | Forward | Forward | Forward |
| actual | estimated | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 60,077 | 50,056 | 48,453 | 49,098 | 47,899 |
| 45 | 45 | 45 | 45 | 45 |
| 3,680 | 2,774 | 2,843 | 2,891 | 2,891 |
| **Administered total**  Departmental Expenses Departmental appropriation s74 External Revenue (b)  Expenses not requiring appropriation in the Budget year (a)  **Departmental total** | **63,802**  15,410  621  542  **16,573** | **52,875** | **51,341** | **52,034** | **50,835** |
| 15,553 | 15,764 | 17,687 | 17,036 |
| 683 | 751 | 752 | 752 |
| 677 | 829 | 480 | 730 |
| **16,913** | **17,344** | **18,919** | **18,518** |
| **Total expenses for Outcome 3** | **80,375** | **69,788** | **68,685** | **70,953** | **69,353** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Movement of administered funds between years** | 2024-25  Estimated  actual  $'000 | 2025-26  Revised budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Outcome 3  Program 3.1 War Graves - War graves care & maintenance  **Total movement of administered funds** | (2,500) | 2,500 | - | - | - |
| **(2,500)** | **2,500** | **-** | **-** | **-** |

|  |  |  |
| --- | --- | --- |
| **Average Staffing Level (number)** | 2024-25 | 2025-26 |
| 127 | 127 |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  War graves care & maintenance  War graves refurbishment, reconstruction & relocation Compensation and legal expenses  Special Account Expenses:  Services for Other Entities and Trust Moneys  Expenses not requiring appropriation in the Budget year  **Total program expenses** | 28,924 | 28,530 | 26,671 | 26,916 | 25,272 |
| 2,473 | 1,389 | 1,423 | 1,458 | 1,495 |
| 5 | 5 | 5 | 5 | 5 |
| 45 | 45 | 45 | 45 | 45 |
| 3,680 | 2,774 | 2,843 | 2,891 | 2,891 |
| **35,127** | **32,743** | **30,987** | **31,315** | **29,708** |

**Program 3.2: Commemorative Activities**

|  |  |  |  |
| --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27 2027-28 2028-29  Forward Forward Forward estimate estimate estimate  $'000 $'000 $'000 |
| Annual Administered Expenses: Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))  Veterans' commemorative activities Saluting Their Service  **Total program expenses** | 23,484  5,191 | 16,632  3,500 | 16,854 17,219 17,627  3,500 3,500 3,500 |
| **28,675** | **20,132** | **20,354 20,719 21,127** |

**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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 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. | | |
| **Key Activities (a)(b)** | * 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. | |
| **Year** | **Performance measures** | **Expected Performance Results** |
| Current Year 2024–25 | Quality of service: New official commemorations are completed within published timeframes  Quality: Official commemorations are satisfactorily maintained to recognise the service and sacrifice of veterans | 73%  3 Complaints |

Continued on next page

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | * 1. Client satisfaction: Client satisfaction with delivery and access to key DVA programs   2. Timeliness: Official war graves commemorations are offered to families in a timely manner in recognition of the service and sacrifice of eligible veterans who have served in war, conflict or peace operations.   3. Quality: Official war graves commemorations are maintained to recognise the service and sacrifice of eligible veterans who have served in war, conflict or peace operations. | ≥80%  ≤7 days  ≥80% client satisfaction |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 3.1 resulting from 2025–26 Budget Measures: Nil | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Recognise the service of veterans who served in wars, conflicts and peace operations and their families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA will use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

|  |  |  |
| --- | --- | --- |
| **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 (a)(b)** | * 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 * Provide online resources 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 2024–25 | Commemorative event quality: Commemorative events are conducted to commemorate veterans’ service in a dignified, solemn and respectful manner  Increase the public’s understanding and awareness of the service and sacrifice of those who have served Australia in wars, conflicts and peace operations | <1% complaints received  6% |
| **Year** | **Performance measures (c)** | **Planned Performance Results** |
| Budget Year 2025–26 | 0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs  3.3 Quality and awareness: Deliver commemorative events and build community awareness for Anzac Day and significant anniversaries in recognition of the sacrifice of veterans who have served Australia in wars, conflicts and peace operations | ≥80%  Delivered as scheduled. |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 3.2 resulting from 2025–26 Budget Measures: Nil. | | |

1. DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
2. This Key Activity will be replaced by ‘Recognise the service of veterans who served in wars, conflicts and peace operations and their families’ from 2025-26 onwards. This will be reflected in DVA’s 2025-26 Corporate Plan.
3. To better describe the department’s performance, DVA use the listed revised performance measures from 2025-26 onwards. The full suite of DVA’s performance measures, including any changes, will be published in DVA’s 2025-26 Corporate Plan.

# Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

## Budgeted financial statements

### Differences between 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.

### Explanatory notes and 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 2025-26. Total expenses for 2025-26 is estimated to be $669.8 million, a decrease of $12.7 million from 2024-25.

### Departmental (DSHIS)

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2025-26. Revenue for 2025-26 is expected to be $66.8 million, an increase of $8.3 million from 2024-25, driven by an increase in the sale of insurance products to veterans.

### Administered statements

The Department will administer $16.0 billion of administered expense in the 2025-26 financial year, excluding movement in the Military Compensation Scheme Liability provisions and interest.

### Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 396,568 | 393,849 | 348,920 | 359,255 | 373,019 |
| Supplier expenses | 193,509 | 180,139 | 106,786 | 97,860 | 106,393 |
| Depreciation and amortisation (a) | 45,231 | 41,376 | 41,572 | 41,583 | 42,412 |
| Insurance claims | 46,331 | 53,742 | 53,380 | 49,764 | 54,765 |
| Other expenses | 874 | 743 | 1,046 | 1,046 | 1,088 |
| **Total expenses** | **682,513** | **669,849** | **551,704** | **549,508** | **577,677** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| Net premium revenue | 51,490 | 59,740 | 59,699 | 63,066 | 68,394 |
| Rendering of services | 7,393 | 7,557 | 7,700 | 496 | 246 |
| Resources received free of charge | 1,058 | 1,063 | 1,063 | 1,063 | 1,063 |
| Other revenue | 6,922 | 6,873 | 6,943 | 6,958 | 7,655 |
| **Total revenue** | **66,863** | **75,233** | **75,405** | **71,583** | **77,358** |
| **Total own-source income** | **66,863** | **75,233** | **75,405** | **71,583** | **77,358** |
| **Net cost of services** | **615,650** | **594,616** | **476,299** | **477,925** | **500,319** |
| Revenue from Government | 593,261 | 576,725 | 458,211 | 459,826 | 481,391 |
| **Surplus/(Deficit) attributable to the** |  |  |  |  |  |
| **Australian Government** | **(22,389)** | **(17,891)** | **(18,088)** | **(18,099)** | **(18,928)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in assets revaluation reserve | - | - | - | - | - |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/ (loss)** |  |  |  |  |  |
| **attributable to the** |  |  |  |  |  |
| **Australian Government** | **(22,389)** | **(17,891)** | **(18,088)** | **(18,099)** | **(18,928)** |

Continued on next page

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

### Note: Impact of net cash appropriation arrangements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss)**  **- as per the statement of comprehensive income** | **(22,389)** | **(17,891)** | **(18,088)** | **(18,099)** | **(18,928)** |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 23,828 | 19,809 | 20,005 | 20,016 | 20,845 |
| plus: depreciation/amortisation expenses for ROU assets (b)  less: lease principal repayments (b) | 21,404  (22,843) | 21,567  (23,485) | 21,567  (23,484) | 21,567  (23,484) | 21,567  (23,484) |
| **Net Cash Operating Surplus / (Deficit) -** | | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 34,403 | 34,762 | 34,895 | 34,843 | 34,843 |
| Trade and other receivables | 37,826 | 42,135 | 45,368 | 48,919 | 52,822 |
| Appropriation receivables | 75,825 | 76,082 | 76,377 | 76,377 | 76,377 |
| Investments | 55,486 | 59,140 | 60,452 | 61,780 | 64,194 |
| ***Total financial assets*** | **203,540** | **212,119** | **217,092** | **221,919** | **228,236** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 205,114 | 193,118 | 181,910 | 153,946 | 125,982 |
| Infrastructure, plant and equipment | 303 | 279 | 274 | 245 | 216 |
| Intangibles | 39,981 | 33,310 | 25,900 | 28,630 | 30,738 |
| Other non-financial assets | 4,049 | 4,051 | 4,051 | 4,051 | 4,051 |
| ***Total non-financial assets*** | **249,447** | **230,758** | **212,135** | **186,872** | **160,987** |
| **Total assets** | **452,987** | **442,877** | **429,227** | **408,791** | **389,223** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 58,646 | 55,860 | 54,585 | 54,887 | 55,199 |
| Other payables | 50,330 | 55,659 | 58,186 | 60,703 | 64,545 |
| ***Total payables*** | **108,976** | **111,519** | **112,771** | **115,590** | **119,744** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 176,201 | 159,521 | 142,842 | 119,358 | 95,874 |
| ***Total interest bearing liabilities*** | **176,201** | **159,521** | **142,842** | **119,358** | **95,874** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 84,336 | 86,808 | 88,567 | 88,515 | 88,515 |
| Other provisions | 32,465 | 36,031 | 37,993 | 40,053 | 42,216 |
| ***Total provisions*** | **116,801** | **122,839** | **126,560** | **128,568** | **130,731** |
| **Total liabilities** | **401,978** | **393,879** | **382,173** | **363,516** | **346,349** |
| **Net assets** | **51,009** | **48,998** | **47,054** | **45,275** | **42,874** |
| **EQUITY\*** |  |  |  |  |  |
| Contributed equity | 400,370 | 416,271 | 432,426 | 448,759 | 465,286 |
| Asset revaluation reserve | 27,883 | 27,862 | 27,851 | 27,840 | 27,840 |
| Retained surplus (accumulated deficit) | (377,244) | (395,135) | (413,223) | (431,324) | (450,252) |
| **Total equity** | **51,009** | **48,998** | **47,054** | **45,275** | **42,874** |

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 (Amalgamated) (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES**  **Cash received**  Appropriations  Sale of goods and rendering of services Net GST received  Other  ***Total cash received***  **Cash used** Employees Suppliers  Interest payments on lease liability Other  ***Total cash used***  **Net cash from/(used by) operating activities**  **INVESTING ACTIVITIES**  **Cash received**  Investments realised ***Total cash received* Cash used**  Purchase of property, plant  and equipment, and intangibles Purchase of investments  ***Total cash used***  **Net cash from/(used by) investing activities**  **FINANCING ACTIVITIES**  **Cash received**  Contributed equity ***Total cash received* Cash used**  Lease liability - principal payments  ***Total cash used***  **Net cash from/(used by) financing activities**  **Net increase/(decrease) in cash held**  Cash and cash equivalents at the beginning of the reporting period  **Cash and cash equivalents at the end of the reporting period** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 603,117 | 576,468 | 457,916 | 456,030 | 477,595 |
| 64,438 | 66,627 | 66,328 | 62,389 | 68,502 |
| 4,472 | 3,843 | 3,796 | 3,796 | 3,796 |
| 6,922 | 6,873 | 6,943 | 6,958 | 7,655 |
| **678,949** | **653,811** | **534,983** | **529,173** | **557,548** |
| 399,733 | 390,301 | 347,161 | 359,307 | 373,019 |
| 201,142 | 185,707 | 110,794 | 96,495 | 105,018 |
| 874 | 743 | 1,046 | 1,046 | 1,088 |
| 47,516 | 49,562 | 51,053 | 47,565 | 52,525 |
| **649,265** | **626,313** | **510,054** | **504,413** | **531,650** |
| **29,684** | **27,498** | **24,929** | **24,760** | **25,898** |
| 51,288 | 48,674 | 52,701 | 52,701 | 52,701 |
| **51,288** | **48,674** | **52,701** | **52,701** | **52,701** |
| 19,839 | 15,880 | 16,144 | 16,320 | 16,527 |
| 52,329 | 52,328 | 54,013 | 54,029 | 55,115 |
| **72,168** | **68,208** | **70,157** | **70,349** | **71,642** |
| **(20,880)** | **(19,534)** | **(17,456)** | **(17,648)** | **(18,941)** |
| 14,325 | 15,880 | 16,144 | 16,320 | 16,527 |
| **14,325** | **15,880** | **16,144** | **16,320** | **16,527** |
| 22,842 | 23,485 | 23,484 | 23,484 | 23,484 |
| **22,842** | **23,485** | **23,484** | **23,484** | **23,484** |
| **(8,517)** | **(7,605)** | **(7,340)** | **(7,164)** | **(6,957)** |
| **287** | **359** | **133** | **(52)** | **-** |
| 34,116 | 34,403 | 34,762 | 34,895 | 34,843 |
| **34,403** | **34,762** | **34,895** | **34,843** | **34,843** |

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES**  Employee benefits Suppliers Insurance claims  **Total expenses**  **LESS:**  **OWN-SOURCE INCOME**  **Own-source revenue** Net premium revenue Other revenue  **Total own-source revenue**  **Gains**  Resources received free of charge  **Total gains**  **Total own-source income**  **Net cost of/(contribution by) services**  Revenue from Government  **Surplus/(deficit) attributable to the Australian Government**  **Total comprehensive income/(loss) attributable to the**  **Australian Government** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 6,027 | 6,449 | 6,643 | 6,842 | 7,047 |
| 6,174 | 6,606 | 6,804 | 7,008 | 7,219 |
| 46,331 | 53,743 | 53,380 | 56,691 | 61,968 |
| **58,532** | **66,798** | **66,827** | **70,541** | **76,234** |
| 51,490 | 59,740 | 59,699 | 63,066 | 68,394 |
| 6,862 | 6,873 | 6,943 | 7,290 | 7,655 |
| **58,352** | **66,613** | **66,642** | **70,356** | **76,049** |
| 60 | 65 | 65 | 65 | 65 |
| **60** | **65** | **65** | **65** | **65** |
| **58,412** | **66,678** | **66,707** | **70,421** | **76,114** |
| **120** | **120** | **120** | **120** | **120** |
| 120 | 120 | 120 | 120 | 120 |
| **-** | **-** | **-** | **-** | **-** |
| **-** | **-** | **-** | **-** | **-** |

### Note: Impact of net cash appropriation arrangements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss) - as per statement of Comprehensive Income** | **-** | **-** | **-** | **-** | **-** |
| plus: depreciation/amortisation of assets |  |  |  | | |
| **Net Cash Operating Surplus / (Deficit)** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 35,357 | 35,357 | 35,357 | 35,357 | 35,357 |
| Trade and other receivables | 41,115 | 45,422 | 48,655 | 52,206 | 56,109 |
| Investments | 37,163 | 40,817 | 42,129 | 43,457 | 45,871 |
| ***Total financial assets*** | **113,635** | **121,596** | **126,141** | **131,020** | **137,337** |
| **Non-financial assets** |  |  |  |  |  |
| Other non-financial assets | 64 | 64 | 64 | 64 | 64 |
| ***Total non-financial assets*** | **64** | **64** | **64** | **64** | **64** |
| **Total assets** | **113,699** | **121,660** | **126,205** | **131,084** | **137,401** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 9,146 | 9,786 | 10,080 | 10,382 | 10,694 |
| Other payables | 37,530 | 41,284 | 43,573 | 46,090 | 49,932 |
| ***Total payables*** | **46,676** | **51,070** | **53,653** | **56,472** | **60,626** |
| **Provisions** |  |  |  |  |  |
| Other provisions | 41,409 | 44,976 | 46,938 | 48,998 | 51,161 |
| ***Total provisions*** | **41,409** | **44,976** | **46,938** | **48,998** | **51,161** |
| **Total liabilities** | **88,085** | **96,046** | **100,591** | **105,470** | **111,787** |
| **Net assets** | **25,614** | **25,614** | **25,614** | **25,614** | **25,614** |
| **EQUITY\*** |  |  |  |  |  |
| Retained surplus | 25,614 | 25,614 | 25,614 | 25,614 | 25,614 |
| **Total equity** | **25,614** | **25,614** | **25,614** | **25,614** | **25,614** |

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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES**  **Cash received**  Appropriations  Sale of goods and rendering of services Other  ***Total cash received***  **Cash used** Employees Suppliers Other  ***Total cash used***  **Net cash from/(used by) operating activities**  **INVESTING ACTIVITIES**  **Cash received**  Investments realised ***Total cash received* Cash used**  Purchase of investments  ***Total cash used***  **Net cash from/(used by) investing activities**  **Net increase/(decrease) in cash held**  Cash and cash equivalents at the beginning of the reporting period  **Cash and cash equivalents at the end of the reporting period** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 120 | 120 | 120 | 120 | 120 |
| 57,185 | 59,072 | 58,628 | 61,893 | 68,256 |
| 6,862 | 6,873 | 6,943 | 7,290 | 7,655 |
| **64,167** | **66,065** | **65,691** | **69,303** | **76,031** |
| 6,027 | 6,449 | 6,643 | 6,842 | 7,047 |
| 6,282 | 5,901 | 6,445 | 6,641 | 6,842 |
| 50,723 | 50,061 | 51,291 | 54,492 | 59,728 |
| **63,032** | **62,411** | **64,379** | **67,975** | **73,617** |
| **1,135** | **3,654** | **1,312** | **1,328** | **2,414** |
| 51,288 | 48,674 | 52,701 | 52,701 | 52,701 |
| **51,288** | **48,674** | **52,701** | **52,701** | **52,701** |
| 52,329 | 52,328 | 54,013 | 54,029 | 55,115 |
| **52,329** | **52,328** | **54,013** | **54,029** | **55,115** |
| **(1,041)** | **(3,654)** | **(1,312)** | **(1,328)** | **(2,414)** |
|  |  |  | | |
| **94** | **-** | **-** | **-** | **-** |
| 35,263 | 35,357 | 35,357 | 35,357 | 35,357 |
| **35,357** | **35,357** | **35,357** | **35,357** | **35,357** |

Prepared on Australian Accounting Standards basis.

### Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained earnings | Asset revaluation  reserve | Contributed  equity/ capital | Total equity |
| $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2025** | **(377,244)** | **27,862** | **400,391** | **51,009** |
| **Comprehensive income**  Comprehensive income attributable to the Australian Government | (17,891) | - | - | (17,891) |
| ***Total comprehensive income attributable to the Australian Government*** | **(17,891)** | **-** | **-** | **(17,891)** |
| **Transactions with owners**  ***Contribution by owners***  Appropriation (equity injection) | - | - | - | - |
| Departmental Capital Budget (DCB) | - | - | 15,880 | 15,880 |
| Other | - | - | - | - |
| ***Sub-total transactions with owners*** | **-** | **-** | **15,880** | **15,880** |
| **Estimated closing balance as at 30 June 2026** | **(395,135)** | **27,862** | **416,271** | **48,998** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NEW CAPITAL APPROPRIATIONS**  Capital budget - Bill 1 (DCB) Equity injections - Bill 2  **Total new capital appropriations**  ***Provided for:***  *Purchase of non-financial assets*  ***Total items***  **PURCHASE OF NON-FINANCIAL ASSETS**  Funded by capital appropriations (a)  Funded by capital appropriations - DCB (b)  **TOTAL**  **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE**  Total purchases  **Total cash used to acquire assets** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 14,132 | 15,880 | 16,144 | 16,320 | 16,527 |
| 193 | - | - | - | - |
| **14,325** | **15,880** | **16,144** | **16,320** | **16,527** |
| 14,325 | 15,880 | 16,144 | 16,320 | 16,527 |
| **14,325** | **15,880** | **16,144** | **16,320** | **16,527** |
| 193 | - | - | - | - |
| 19,645 | 15,880 | 16,144 | 16,320 | 16,527 |
| **19,838** | **15,880** | **16,144** | **16,320** | **16,527** |
| 19,838 | 15,880 | 16,144 | 16,320 | 16,527 |
| **19,838** | **15,880** | **16,144** | **16,320** | **16,527** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No.2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6).
2. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

### Table 3.6: Statement of asset movements (Budget year 2025-26)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings | Other infrastructure,  plant and  equipment | Intangibles | Total |
| $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2025** |  |  |  |  |
| Gross book value | 39,658 | 815 | 184,486 | 224,959 |
| Gross book value - ROU assets | 302,353 | - | - | 302,353 |
| Accumulated depreciation/ amortisation and impairment | (7,325) | (512) | (144,505) | (152,342) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | (129,572) | - | - | (129,572) |
| **Opening net book balance** | **205,114** | **303** | **39,981** | **245,398** |
| **Capital asset additions** |  |  |  |  |

**Estimated expenditure on new or replacement assets**

By purchase or internally developed:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Appropriation ordinary annual services (a) | 9,044 | 24 | 6,812 | 15,880 |
| By purchase - ROU assets | 6,805 | - | - | 6,805 |
| **Total additions** | **15,849** | **24** | **6,812** | **22,685** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (6,278) | (48) | (13,483) | (19,809) |
| Depreciation/amortisation on ROU assets | (21,567) | - | - | (21,567) |
| **Total other movements** | **(27,845)** | **(48)** | **(13,483)** | **(41,376)** |
| **As at 30 June 2026** |  |  |  |  |
| Gross book value | 48,702 | 839 | 191,298 | 240,839 |
| Gross book value - ROU assets | 309,158 | - | - | 309,158 |
| Accumulated depreciation/ amortisation and impairment | (13,603) | (560) | (157,988) | (172,151) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | (151,139) | - | - | (151,139) |
| **Closing net book balance** | **193,118** | **279** | **33,310** | **226,707** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1) 2025-2026, Supply Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, DCBs

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES**  Employee benefits Personal benefits Health care payments Grants  Depreciation and amortisation (a)  Payments to corporate entities  Interest expense Other expenses  **Total expenses administered on behalf of government**  **LESS:**  **OWN-SOURCE INCOME**  **Own-source revenue**  Other revenue  **Total own-source revenue administered on behalf of government**  **Net cost of/(contribution by) services** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 12,511 | 12,511 | 12,555 | 11,127 | 11,521 |
| 7,993,714 | 9,104,070 | 8,400,300 | 9,104,958 | 9,067,510 |
| 6,788,278 | 6,819,570 | 6,649,303 | 6,777,082 | 6,740,985 |
| 65,962 | 40,739 | 13,617 | 8,837 | 8,925 |
| 3,680 | 2,774 | 2,843 | 2,891 | 2,891 |
| 50,301 | 50,451 | 41,963 | 41,592 | 41,614 |
| 2,702,300 | 3,028,900 | 3,253,300 | 3,444,400 | 3,444,400 |
| (1,441,051) | 51,088 | 49,913 | 17,725 | 18,686 |
| **16,175,695** | **19,110,103** | **18,423,794** | **19,408,612** | **19,336,532** |
| 18,443 | 18,443 | 18,443 | 18,443 | 18,443 |
| **18,443** | **18,443** | **18,443** | **18,443** | **18,443** |
| **16,157,252** | **19,091,660** | **18,405,351** | **19,390,169** | **19,318,089** |
| **OTHER COMPREHENSIVE INCOME** | |  |  | | |
| **Total comprehensive income/(loss)** | **(16,157,252)** | **(19,091,660)** | **(18,405,351)** | **(19,390,169)** | **(19,318,089)** |

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 Administered Capital Budget, or ACB) provided through Bill 1 equity appropriations. For information regarding ACBs, please refer to Table 3.10 Administered Capital Budget Statement.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **ASSETS**  **Financial assets**  Cash and cash equivalents Other receivables Investments  ***Total financial assets***  **Non-financial assets**  Land and Buildings  Property, Plant and Equipment Intangibles  ***Total non-financial assets***  **Total assets administered on behalf of Government**  **LIABILITIES**  **Payables**  Personal benefits Grants  Health and other payables  ***Total payables***  **Provisions**  Employee provisions Personal benefits provisions Health and other provisions  ***Total provisions and payables***  **Total liabilities administered on behalf of Government**  **Net assets/(liabilities)** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 96,994 | 96,994 | 96,994 | 96,994 | 96,994 |
| 101,365 | 101,365 | 101,365 | 101,365 | 101,365 |
| 1,842,974 | 1,927,648 | 1,954,650 | 1,968,214 | 1,976,389 |
| **2,041,333** | **2,126,007** | **2,153,009** | **2,166,573** | **2,174,748** |
| 23,572 | 22,715 | 21,858 | 21,001 | 21,001 |
| 2,715 | 1,963 | 721 | 32 | 32 |
| 12,207 | 13,888 | 13,314 | 12,740 | 12,166 |
| **38,494** | **38,566** | **35,893** | **33,773** | **33,199** |
| **2,079,827** | **2,164,573** | **2,188,902** | **2,200,346** | **2,207,947** |
| 96,223 | 113,378 | 137,332 | 213,022 | 279,073 |
| 2,790 | 2,791 | 2,791 | 2,791 | 2,791 |
| 126,110 | 126,110 | 126,110 | 126,110 | 125,247 |
| **225,123** | **242,279** | **266,233** | **341,923** | **407,111** |
| 6,432 | 6,432 | 6,432 | 6,432 | 6,432 |
| 46,612,323 | 45,812,920 | 47,225,499 | 49,227,691 | 51,229,883 |
| 40,527,049 | 44,164,604 | 47,991,528 | 51,998,019 | 56,004,543 |
| **87,145,804** | **89,983,956** | **95,223,459** | **101,232,142** | **107,240,858** |
| **87,370,927** | **90,226,235** | **95,489,692** | **101,574,065** | **107,647,969** |
| **(85,291,100)** | **(88,061,662)** | **(93,300,790)** | **(99,373,719)** | **(105,440,022)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES**  **Cash received** GST received Other  ***Total cash received***  **Cash used** Personal benefits Health payments Grant payments  Payments to employees  Payments to corporate entities  Other  ***Total cash used***  **Net cash from/(used by) operating activities**  **INVESTING ACTIVITIES**  **Cash used**  Purchase of non-financial assets  Payments to corporate entities  ***Total cash used***  **Net cash from/(used) by investing activities**  **FINANCING ACTIVITIES**  **Cash received**  Capital injections  ***Total cash received***  **Net cash from/(used by) financing activities**  ***Net increase/(decrease) in cash held***  Cash and cash equivalents at beginning of reporting period  Cash from Official Public Account  Cash to Official Public Account  **Cash and cash equivalents at end of reporting period** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 48,000 | 48,000 | 48,000 | 48,000 | 48,000 |
| 20,493 | 27,911 | 24,227 | 26,443 | 26,965 |
| **68,493** | **75,911** | **72,227** | **74,443** | **74,965** |
| 9,541,151 | 11,105,118 | 8,224,767 | 8,269,633 | 8,244,141 |
| 6,836,278 | 6,867,570 | 6,697,303 | 6,777,082 | 6,740,985 |
| 68,011 | 50,206 | 19,401 | 15,013 | 9,447 |
| 12,511 | 12,511 | 12,555 | 11,127 | 11,521 |
| 50,301 | 50,451 | 41,963 | 41,592 | 41,614 |
| (1,885,413) | (1,776,367) | (1,784,711) | (1,805,366) | (1,803,575) |
| **14,622,839** | **16,309,489** | **13,211,278** | **13,309,081** | **13,244,133** |
| **(14,554,346)** | **(16,233,578)** | **(13,139,051)** | **(13,234,638)** | **(13,169,168)** |
| 7,994 | 2,846 | 170 | 771 | - |
| 106,522 | 84,674 | 27,002 | 13,564 | 8,175 |
| **114,516** | **87,520** | **27,172** | **14,335** | **8,175** |
| **(114,516)** | **(87,520)** | **(27,172)** | **(14,335)** | **(8,175)** |
| 7,994 | 2,846 | 170 | 771 | - |
| **7,994** | **2,846** | **170** | **771** | **-** |
| **7,994** | **2,846** | **170** | **771** | **-** |
| **(14,660,868)** | **(16,318,252)** | **(13,166,053)** | **(13,248,202)** | **(13,177,343)** |
| 96,994 | 96,994 | 96,994 | 96,994 | 96,994 |
| 14,679,311 | 16,336,695 | 13,184,496 | 13,266,645 | 13,195,786 |
| (18,443) | (18,443) | (18,443) | (18,443) | (18,443) |
| **96,994** | **96,994** | **96,994** | **96,994** | **96,994** |

Prepared on Australian Accounting Standards basis.

### Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Estimated  actual 2024-25  $'000 | | Budget  2025-26  $'000 | Forward estimate 2026-27  $'000 | Forward estimate 2027-28  $'000 | Forward estimate 2028-29  $'000 |
| **NEW CAPITAL APPROPRIATIONS**  Administered Assets and Liabilities - Bill 2 | 2,328 | 593 | 170 | 771 | - |
| **Total new capital appropriations** | **2,328** | **593** | **170** | **771** | **-** |
| ***Provided for:*** |  |  |  |  |  |
| Purchase of non-financial assets | 2,328 | 593 | 170 | 771 | - |
| **Total items** | **2,328** | **593** | **170** | **771** | **-** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 7,994 | 2,846 | 170 | 771 | - |
| **TOTAL** | **7,994** | **2,846** | **170** | **771** | **-** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

| Portfolio Budget Statements

### Table 3.11: Statement of administered asset movements (Budget year 2025- 26)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Buildings | Other property, plant and equipment | Computer software  and  intangibles | Total |
| $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2025** |  |  |  |  |
| Gross book value | 24,429 | 4,964 | 19,723 | 49,116 |
| Accumulated depreciation/ amortisation and impairment | (857) | (2,249) | (7,516) | (10,622) |
| **Opening net book balance** | **23,572** | **2,715** | **12,207** | **38,494** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |
| By purchase or internally developed: |  |  |  |  |
| Appropriation equity (a) | - | 591 | 2,255 | 2,846 |
| **Total additions** | **-** | **591** | **2,255** | **2,846** |
| **Other movements** |  |  |  |  |
| Depreciation/amortisation expense | (857) | (1,343) | (574) | (2,774) |
| **Total other movements** | **(857)** | **(1,343)** | **(574)** | **(2,774)** |
| **As at 30 June 2026** |  |  |  |  |
| Gross book value | 24,429 | 5,555 | 21,978 | 51,962 |
| Accumulated depreciation/ amortisation and impairment | (1,714) | (3,592) | (8,090) | (13,396) |
| **Closing net book balance** | **22,715** | **1,963** | **13,888** | **38,566** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to Administered Assets and Liabilities appropriations provided through Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

**Page 73 |** Department of Veterans’ Affairs

**Australian War** **Memorial**

**Entity resources and planned performance**

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* 1. Budgeted financial statements 92

**Section 1: Entity overview and resources**

* 1. **Strategic direction statement**

The Australian War Memorial (the Memorial) is a shrine, a museum and an extensive archive that offers itself as a place for reflection, commemoration, education and research. The Memorial is governed by the *Australian War Memorial Act 1980* defining its functions. These functions are brought together by a purpose to *commemorate the sacrifice of those Australians who have died in war or on operational service and those who have served our nation in times of conflict*. There are four strategic pillars, key activities, focusing efforts to pursue this purpose:

* + - Commemorate, reflect and understand Australian experiences of war and service.
    - Care for and communicate the National Collection.
    - Connect, engage and collaborate.
    - Build a sustainable future.

The Memorial’s Development Project – *Our Continuing Story* is a significant enabler and will deliver increased exhibition, archive, storage and commemorative capacity. The Memorial is making a step change to manage its environmental footprint by commissioning the largest closed loop underground geothermal heat exchange technology, heating and cooling system in Australia.

The Development Project is drawing nearer to the end of its first phase. During 2025-26 the Memorial will continue to transition significant new functions and capabilities into operations. This builds on the successful opening of the Main Entrance and Charles Bean Research Centre in 2024-25. The Memorial continues to deliver a world class experience to the public and pursue the successful completion of the remainder of the Development Project until mid-2028. It’s a time of great opportunity and managed risk as the Memorial takes the steps it needs to remain relevant to future generations.

The Memorial is physically located in Canberra, with public engagement extending nationally through touring exhibitions and a strong digital and online presence.

In 2025-26, the Memorial will carefully balance the workload associated with its ongoing commitment to the public, continuing the Development Project and the transition of new functions and capabilities by:

* + - Continuing to open the Memorial to the public 364 days a year.
    - The provision of a dignified ceremony for Anzac Day with a return of the Dawn Service to the Parade Ground for commemorations in 2025.
    - The provision of other commemorations including the daily Last Post Ceremony.
    - Complete the authoring of the Official Histories of East Timor, Iraq and Afghanistan.
    - Raising awareness of, and to acknowledge and respect, Aboriginal and Torres Strait Islander service for Australia and experiences in all wars and conflict.
    - The development and preservation of the National Collection, in line with the Collection Development Plan and Gallery Master Plan.
    - Continued digitisation of collection to preserve and make the National Collection more accessible.
    - Opening of Anzac Hall and Anzac Atrium to the public.
    - Continue to plan for, resource, and staff the operations necessary for the new facilities and galleries, under a sustainable operating model.
    - Deliver national touring exhibitions to tell stories of the Australian experience of conflict.
    - Leveraging website, online, social media presence and Transcribe, the Memorial’s online transcription tool, to provide enhanced user experiences and interactive content to provide more avenues to engage with the public.
    - Documenting and publicising the progress of the Development Project to share with the Australian public, including new building work, refurbishing physical infrastructure, and progressive exhibition design and development resolution.
  1. **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.

### Table 1.1: Australian War Memorial resource statement — Budget estimates for 2025-26 as at Budget March 2025

|  |  |  |
| --- | --- | --- |
|  | *2024-25* | 2025-26 |
|  | *Estimated* | Estimate |
|  | *actual* |  |
|  | *$'000* | $'000 |
| **Opening balance/cash reserves at 1 July** | 127,425 | 58,542 |
| **Funds from Government** |  |  |
| Annual appropriations - ordinary annual services (a) |  |  |
| Outcome 1 | 50,301 | 50,451 |
| Annual appropriations - other services (b) |  |  |
| Equity Injection | 106,522 | 84,666 |
| Total annual appropriations | 156,823 | 135,117 |
| **Total funds from Government** | **156,823** | **135,117** |
| **Funds from other sources** |  |  |
| Interest | 6,936 | 1,630 |
| Royalties | - | 30 |
| Sale of goods and services | 2,663 | 3,955 |
| Other | 1,600 | 2,555 |
| **Total funds from other sources** | **11,199** | **8,170** |
| **Total net resourcing for AWM** | **295,447** | **201,829** |

|  |  |  |
| --- | --- | --- |
| **Average staffing level** | 2024-25 | 2025-26 |
| 341 | 321 |

All figures shown above are GST exclusive.

1. Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
2. Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

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. **Budget measures**

Budget Measures in Part 1 relating to the Australian War Memorial are detailed in the 2024-25 MYEFO and are summarised below.

**Table 1.2: Australian War Memorial 2025-26 Budget measures**

##### Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Program | 2024-25  $'000 | 2025-26  $'000 | 2026-27  $'000 | 2027-28  $'000 | 2028-29  $'000 |
| **Expense measures** |  |  |  |  |  |
| Australian War Memorial - Financial |  |  |  |  |  |
| Sustainability 1 |  |  |  |  |  |
| Departmental payment | - | 343 | - | - | - |
| **Total** | **-** | **343** | **-** | **-** | **-** |
| **Total payment measures** |  |  |  |  |  |
| Departmental | - | 343 | - | - | - |
| **Total** | **-** | **343** | **-** | **-** | **-** |

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

**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 Memorial can be found at: https:/[/www.awm.gov.au/about/organisation/corporate.](http://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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 2024-25  Estimated  actual  $'000 | | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| **Program 1.1: Australian War Memorial** | | | | | |
| Revenue from Government Ordinary annual services  (Appropriation Bill (No. 1) and Supply Bill  (No. 1))  Expenses not requiring appropriation in the Budget year  Revenues from other independent sources | 50,301  10,182  11,199 | 50,451 | 41,963 | 41,592 | 41,614 |
| 14,936 | 14,238 | 15,922 | 17,486 |
| 8,170 | 9,558 | 10,404 | 10,946 |
| **Total expenses for Program 1.1** | **71,682** | **73,557** | **65,759** | **67,918** | **70,046** |

|  |  |  |
| --- | --- | --- |
| **Total expenses for Outcome 1 71,682** | **73,557** | **65,759 67,918 70,046** |

|  |  |  |
| --- | --- | --- |
| **Average Staffing Level (number)** | 2024-25 | 2025-26 |
| 341 | 321 |

### Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 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** | * Commemorate, reflect and understand Australian experiences of war and service | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year 2024–25 | * + 1. Deliver major and minor commemorative ceremonies and events as scheduled, including daily Last Post ceremonies.     2. Support for research on Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.     3. Maintenance of the Roll of Honour and Commemorative Roll.     4. Complete the Official Histories of East Timor, Iraq and Afghanistan.     5. Continue the commitment of the Australian War Memorial to raising awareness of, and to acknowledge and respect, Aboriginal and Torres Strait Islander service for Australia and experiences in all wars and conflict. | * + 1. All major and minor commemorations including the last post ceremony delivered as scheduled.     2. 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. Continued resolution of contemporary and historic cases on the Roll of Honour and Commemorative Roll     4. Official Histories achieved authoring completion.     5. Extend and continue to implement the Australian War Memorial’s Innovate Reconciliation Action Plan.   Maintain and continue to engage with the Australian War Memorial’s Aboriginal and Torres Strait Islander Advisory Group. |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year 2025–26 | * + 1. Deliver major and minor commemorative ceremonies and events as scheduled, including daily Last Post ceremonies.     2. Support for research on Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.     3. Maintenance of the Roll of Honour and Commemorative Roll.     4. Complete the Official Histories of East Timor, Iraq and Afghanistan.     5. Continue the commitment of the Australian War Memorial to raising awareness of, and to acknowledge and respect, Aboriginal and Torres Strait Islander service for Australia and experiences in all wars and conflict. | * + 1. All major and minor commemorations including the last post ceremony delivered as scheduled.     2. 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. Continued resolution of contemporary and historic cases on the Roll of Honour and Commemorative Roll     4. Official Histories achieved authoring completion.     5. Extend and continue to implement the Australian War Memorial’s Innovate Reconciliation Action Plan.   Maintain and continue to engage with the Australian War Memorial’s Aboriginal and Torres Strait Islander Advisory Group. |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| **Key activities** | * Care for and communicate the National Collection | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year 2024–25 | * + 1. Staged implementation of the Development Project including opening the:        - Central Energy Plant.        - Main (Southern) Entrance.        - Charles Bean Research Centre.        - Anzac Hall and Glazed link.     2. Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project.     3. Continued digitisation of collection to preserve and make the National Collection more accessible. | * + 1. Development Project activities delivered safely in line with approved project program and budget.   Main Entry opened to the public.  Charles Bean Research Centre open to the public.   * + 1. 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.     2. At risk items and high use items are digitised to preserve and make the National Collection more accessible. |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year 2025–26 | * + 1. Staged implementation of the Development Project including opening the:        - Anzac Hall and Anzac Atrium (Glazed link).   2.2.2 Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project.  2.2.3 Continued digitisation of collection to preserve and make the National Collection more accessible. | * + 1. Development Project activities delivered safely in line with approved project program and budget.   Anzac Hall and Anzac Atrium opened to the public.   * + 1. 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.     2. At risk items and high use items are digitised to preserve and make the National Collection more accessible. |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| **Key activities** | * Commemorate, reflect and understand Australian experiences of war and service | |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year 2024–25 | * + 1. Engagement with the Memorial’s future audiences.     2. Revise, resource and implement appropriate programs to manage and maximise new facilities delivered through the Development Project.     3. Provide access to the National Collection.     4. Delivery of temporary and touring exhibitions to tell stories of Australian experience of war, expanding upon permanent exhibitions.     5. Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.     6. Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project. | * + 1. Conduct the future audiences market research.     2. Programs resourced and implemented.     3. Open the Memorial 364 days a year.     4. Temporary displays delivered where possible during the Development Project.   Touring exhibition program delivered to a minimum of three interstate venues.   * + 1. A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.     2. Feedback and satisfaction levels remain positive during the period of the Development Project. |

|  |  |  |
| --- | --- | --- |
|  | 3.1.7 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy. | 3.1.7 Strong website visitation including collection searches, social media engagement and delivery of quality, engaging digital content. |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year 2025–26 | * + 1. Engagement with the Memorial’s future audiences.     2. Revise, resource and implement appropriate programs to manage and maximise new facilities delivered through the Development Project.     3. Provide access to the National Collection.     4. Delivery of temporary and touring exhibitions to tell stories of Australian experience of war, expanding upon permanent exhibitions.     5. Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.     6. Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.     7. Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy. | * + 1. Conduct the future audiences market research.   Conduct gallery development community engagement   * + 1. Programs resourced and implemented.     2. Open the Memorial 364 days a year.     3. Temporary displays delivered where possible during the Development Project.   Touring exhibition program delivered to a minimum of three interstate venues.   * + 1. A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.     2. Feedback and satisfaction levels remain positive during the period of the Development Project.     3. Strong website visitation including collection searches, social media engagement and delivery of quality, engaging digital content. |

|  |  |  |
| --- | --- | --- |
| Forward Estimates 2026–29 | 3.2.1 As per 2025-26. | 3.2.1 Implement strategy audience engagement strategy |
|  |  | Conduct gallery development community engagement |
|  | 3.2.2 As per 2025-26. | 3.2.2 As per 2025-26. |
|  | 3.2.3 As per 2025-26. | 3.2.3 As per 2025-26. |
|  | 3.2.4 As per 2025-26. | 3.2.4 As per 2025-26. |
|  | 3.2.5 As per 2025-26. | 3.2.5 As per 2025-26. |
|  | 3.2.6 As per 2025-26. | 3.2.6 As per 2025-26. |
|  | 3.2.7 As per 2025-26. | 3.2.7 As per 2025-26. |
| **Year** | **Performance measures** | **Expected performance results** |
| Current Year 2024–25 | * + 1. Employee engagement.     2. Increase and diversify own source revenue.     3. Local, domestic and international visitation.     4. Memorial emissions related to exhibition and storage of the National Collection. | * + 1. Increase in staff engagement.   Development and implementation of an APS Census Action Plan.   * + 1. Increased revenue from commercial and philanthropic sources.     2. Increased percentage of domestic (interstate) and international visitation.     3. Memorial emissions per metres2 of exhibition space and collection storage. |

|  |  |  |
| --- | --- | --- |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year 2025–26 | * + 1. Employee engagement.     2. Reduce outsourcing of core work in line with the APS Strategic Commissioning Framework     3. Monitor the Memorial’s financial performance including financial viability     4. Increase and diversify own source revenue.     5. Local, domestic and international visitation.     6. Memorial emissions related to exhibition and storage of the National Collection. | * + 1. Increase in staff engagement.   Development and implementation of an APS Census Action Plan.   * + 1. Reduce outsourcing of Trades and Labour, Administration and Data and Research work.     2. Quarterly consideration of the Memorial’s finance performance including financial viability conducted by the Finance, Audit and Compliance Committee (FACC) of Council.     3. Increased revenue from commercial and philanthropic sources.     4. Increased percentage of domestic (interstate) and international visitation.     5. Memorial emissions per metres2 of exhibition space and collection storage. |
| Forward Estimates 2026–29 | As per 2025–26 | As per 2025–26 |
| Material changes to Program 1 resulting from 2025–26 Budget Measures: Nil | | |

**Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

* 1. **Budgeted financial statements**

### Differences between entity resourcing and financial statements

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

### Explanatory notes and analysis of budgeted financial statements

The Memorial is forecasting a loss in the Budget year of $14.4 million with similar losses reflected in the forward year estimates.

The losses reflect reduced non-government revenue due to the disruption of major construction on site, with additional costs incurred to support operations during the Development construction phase. Cash reserves have been used to cover these additional costs. In 2025-26, another 12-month financial relief funding has been provided to support the continuation of the Memorial’s current services and maintain critical existing resources. However, financial pressures remain, and the reliance on cash reserves will continue to close the funding gap. These reserves are expected to be exhausted by the end of 2025-26, requiring careful financial management to support ongoing operations. The results in the forward estimates 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 2025-26.

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 $1.9 billion in 2025-26 is largely unchanged from 2024-25.

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.

### Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES**  Employee benefits Suppliers  Depreciation and amortisation (a)  **Total expenses**  **LESS:**  **OWN-SOURCE INCOME**  **Own-source revenue**  Sale of goods and rendering of services Interest  Royalties Other  **Total own-source revenue Gains**  Other (Gifted assets, resources free of charge)  **Total gains**  **Total own-source income**  **Net (cost of)/contribution by services**  Revenue from Government  **Surplus/(Deficit) attributable to the Australian Government**  Changes in asset revaluation surplus **Total other comprehensive income Total comprehensive income/(loss)**  **Total comprehensive income (loss) attributable to the Australian Government** | 2024-25  Estimated  actual  $'000 | 2025-26  Budget  $'000 | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  Forward estimate  $'000 |
| 33,619  24,219  13,844 | 33,187  23,711  16,659 | 34,431  11,116  20,212 | 35,183  11,159  21,576 | 35,900  12,048  22,098 |
| **71,682** | **73,557** | **65,759** | **67,918** | **70,046** |
| 2,663  6,936  -  1,600 | 3,955  1,630  30  2,555 | 5,285  1,480  36  2,757 | 5,855  1,480  43  3,026 | 6,435  1,412  65  3,034 |
| **11,199** | **8,170** | **9,558** | **10,404** | **10,946** |
| 530 | 544 | 557 | 571 | 588 |
| **530** | **544** | **557** | **571** | **588** |
| **11,729** | **8,714** | **10,115** | **10,975** | **11,534** |
| **(59,953)** | **(64,843)** | **(55,644)** | **(56,943)** | **(58,512)** |
| 50,301 | 50,451 | 41,963 | 41,592 | 41,614 |
| **(9,652)** | **(14,392)** | **(13,681)** | **(15,351)** | **(16,898)** |
| **-**  **-** | **-**  **-** | **-**  **-** | **-**  **-** | **-**  **-** |
| **(9,652)** | **(14,392)** | **(13,681)** | **(15,351)** | **(16,898)** |
| **(9,652)** | **(14,392)** | **(13,681)** | **(15,351)** | **(16,898)** |

Continued on next page

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

### Note: Impact of net cash appropriation arrangements

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25  Estimated  actual | 2025-26  Budget | 2026-27  Forward estimate  $'000 | 2027-28  Forward estimate  $'000 | 2028-29  $'000 |
|  | $'000 | $'000 |
| **Total comprehensive income/(loss)** |  |  |  |  |  |
| **- as per statement of** |  |  |  |  |  |
| **Comprehensive Income** | **(9,652)** | **(14,392)** | **(13,681)** | **(15,351)** | **(16,898)** |
| plus: Heritage and cultural depreciation/ |  |  |  |  |  |
| amortisation expenses previously funded |  |  |  |  |  |
| through revenue appropriations (a) |  |  |  |  |  |
| plus: depreciation/amortisation expenses |  |  |  |  |  |
| on ROU assets (b) | 461 | 66 | 19 | 19 | 19 |
| less: lease principal repayments (b) | (461) | (66) | (19) | (19) | (19) |
| **Net Cash Operating Surplus/(Deficit)** | **(9,652)** | **(14,392)** | **(13,681)** | **(15,351)** | **(16,898)** |

Prepared on Australian Accounting Standards basis.

1. From 2009-10, the Government introduced Collection Development Acquisition Budgets (CDABs) for Designated Collection Institutions, provided as equity appropriations through Appropriation Bill (No. 2) and Supply Bill (No.2). CDABs replaced revenue appropriations previously provided through Appropriation Bill (No. 1) for heritage and cultural depreciation/amortisation expenses of Designated Collection Institutions. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.
2. Applies leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 1,542 | 10,532 | 11,016 | 18,886 | 18,337 |
| Trade and other receivables | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 |
| Other investments | 57,000 | 18,251 | 23,851 | 20,851 | 20,851 |
| Other financial assets | 2,052 | 2,052 | 2,052 | 2,052 | 2,052 |
| ***Total financial assets*** | **61,970** | **32,211** | **38,295** | **43,165** | **42,616** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 650,671 | 738,505 | 741,613 | 730,889 | 719,360 |
| Property, plant and equipment | 1,140,814 | 1,153,376 | 1,158,530 | 1,162,879 | 1,166,505 |
| Intangibles | 2,475 | 2,112 | 1,808 | 1,534 | 1,271 |
| Inventories | 227 | 227 | 227 | 227 | 227 |
| Other non-financial assets | 71 | 71 | 71 | 71 | 71 |
| ***Total non-financial assets*** | **1,794,258** | **1,894,291** | **1,902,249** | **1,895,600** | **1,887,434** |
| **Total assets** | **1,856,228** | **1,926,502** | **1,940,544** | **1,938,765** | **1,930,050** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 12,084 | 12,084 | 12,084 | 12,084 | 12,084 |
| Other | 1,376 | 1,376 | 1,376 | 1,376 | 1,376 |
| ***Total payables*** | **13,460** | **13,460** | **13,460** | **13,460** | **13,460** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 9,308 | 9,308 | 9,308 | 9,308 | 9,308 |
| Other provisions | 145 | 145 | 145 | 145 | 145 |
| ***Total provisions*** | **9,453** | **9,453** | **9,453** | **9,453** | **9,453** |
| **Total liabilities** | **22,913** | **22,913** | **22,913** | **22,913** | **22,913** |
| **Net assets** | **1,833,315** | **1,903,589** | **1,917,631** | **1,915,852** | **1,907,137** |

Continued on next page

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | Actual |  | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 612,784 | 697,450 | 725,173 | 738,745 | 746,928 |
| Reserves | 685,172 | 685,172 | 685,172 | 685,172 | 685,172 |
| Retained surplus (accumulated deficit) | 535,359 | 520,967 | 507,286 | 491,935 | 475,037 |
| ***Total parent entity interest*** | **1,833,315** | **1,903,589** | **1,917,631** | **1,915,852** | **1,907,137** |
| **Total Equity** | **1,833,315** | **1,903,589** | **1,917,631** | **1,915,852** | **1,907,137** |

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 2025-26)

**Opening balance as at 1 July 2025**

Balance carried forward from

Retained Asset Other Contributed Total earnings revaluation reserves equity/ equity

reserve capital

$'000 $'000 $'000 $'000 $'000

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| previous period | 535,359 | 685,172 |  | 612,784 | 1,833,315 |
| ***Adjusted opening balance*** | **535,359** | **685,172** | **-** | **612,784** | **1,833,315** |
| **Comprehensive income** |  |  |  |  |  |
| Surplus (deficit) for the period | (14,392) |  | | | (14,392) |
| ***Total comprehensive income*** | **(14,392)** | **- - -** | | | **(14,392)** |
| **Transactions with owners** |  |  | | |  |
| ***Contributions by owners***  Equity injection | - | - - 84,666 | | | 84,666 |
| ***Sub-total transactions with*** |  |  |  |  |  |
| ***owners*** | **-** | **-** | **-** | **84,666** | **84,666** |
|  |  |  |  |  |  |
| **Estimated closing balance as at** |  |  |  |  |  |
| **30 June 2026** | **520,967** | **685,172** | **-** | **697,450** | **1,903,589** |
| **Closing balance attributable to the** |  |  |  |  |  |
| **Australian Government** | **520,967** | **685,172** | **-** | **697,450** | **1,903,589** |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES**  **Cash received**  Appropriations  Sale of goods and rendering of services  Interest  Net GST received Other  ***Total cash received***  **Cash used** Employees Suppliers  Net GST paid  ***Total cash used***  **Net cash from/(used by) operating activities**  **INVESTING ACTIVITIES**  **Cash received**  Investments  ***Total cash received***  **Cash used**  Purchase of property, plant, equipment and intangibles Purchase of investments  ***Total cash used***  **Net cash from (used by) investing activities** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 50,301 | 50,451 | 41,963 | 41,592 | 41,614 |
| 3,146 | 4,576 | 6,029 | 6,662 | 6,435 |
| 6,936 | 1,630 | 1,480 | 1,480 | 1,412 |
| 16,487 | 9,153 | 4,153 | 1,935 | - |
| 1,600 | 2,585 | 2,793 | 3,069 | 3,099 |
| **78,470** | **68,395** | **56,418** | **54,738** | **52,560** |
| 33,619 | 33,187 | 34,431 | 35,183 | 35,900 |
| 23,689 | 23,167 | 10,559 | 10,588 | 11,460 |
| 16,970 | 9,774 | 4,897 | 2,742 | - |
| **74,278** | **66,128** | **49,887** | **48,513** | **47,360** |
| **4,192** | **2,267** | **6,531** | **6,225** | **5,200** |
| 130,000 | 38,749 | 9,400 | 17,000 | - |
| **130,000** | **38,749** | **9,400** | **17,000** | **-** |
| 179,597 | 116,692 | 28,170 | 14,927 | 13,932 |
| 88,000 | - | 15,000 | 14,000 | - |
| **267,597** | **116,692** | **43,170** | **28,927** | **13,932** |
| **(137,597)** | **(77,943)** | **(33,770)** | **(11,927)** | **(13,932)** |

Continued on next page

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **FINANCING ACTIVITIES**  **Cash received**  Contributed equity  ***Total cash received***  **Net cash from (used by) financing activities**  **Net increase/(decrease) in cash held**  Cash and cash equivalents at the beginning of the reporting period  **Cash and cash equivalents at the**  **end of the reporting period** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 106,522 | 84,666 | 27,723 | 13,572 | 8,183 |
| **106,522** | **84,666** | **27,723** | **13,572** | **8,183** |
| **106,522** | **84,666** | **27,723** | **13,572** | **8,183** |
| **(26,883)** | **8,990** | **484** | **7,870** | **(549)** |
| 28,425 | 1,542 | 10,532 | *11,016* | 18,886 |
| **1,542** | **10,532** | **11,016** | **18,886** | **18,337** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NEW CAPITAL APPROPRIATIONS**  Equity injections - Bill 2  **Total new capital appropriations**  ***Provided for:***  *Purchase of non-financial assets*  ***Total items***  **PURCHASE OF NON-FINANCIAL ASSETS**  Funded by capital appropriations (a)  Funded internally from departmental resources (b)  **TOTAL**  **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE**  Total purchases  **Total cash used to acquire assets** | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
| Estimated | Budget | Forward | Forward | Forward |
| actual |  | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 106,522 | 84,666 | 26,994 | 13,572 | 8,183 |
| **106,522** | **84,666** | **26,994** | **13,572** | **8,183** |
| 179,597 | 116,692 | 27,441 | 14,927 | 13,932 |
| **179,597** | **116,692** | **27,441** | **14,927** | **13,932** |
| 155,074 | 99,045 | 18,516 | 8,488 | 8,175 |
| 24,523 | 17,647 | 8,925 | 6,439 | 5,757 |
| **179,597** | **116,692** | **27,441** | **14,927** | **13,932** |
| 179,597 | 116,692 | 27,441 | 14,927 | 13,932 |
| **179,597** | **116,692** | **27,441** | **14,927** | **13,932** |

Prepared on Australian Accounting Standards basis.

1. Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6).
2. Includes the following sources of funding:
   * sponsorship, donations and gifts,
   * internally developed assets.

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### Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

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|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other property, plant and equipment | Heritage  and cultural | Computer software  and  intangibles | Total |
| $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2025** |  |  |  |  |  |  |
| Gross book value | 20,136 | 643,161 | 63,122 | 1,103,174 | 10,730 | 1,840,323 |
| Gross book value - ROU assets | 335 | 1,390 | 147 | - |  | 1,872 |
| Accumulated depreciation/amortisation and impairment | - | (13,101) | (25,506) | - | (8,255) | (46,862) |
| Accumulated depreciation/amortisation and impairment  - ROU assets | (179) | (1,071) | (123) | - | - | (1,373) |
| **Opening net book balance** | **20,292** | **630,379** | **37,640** | **1,103,174** | **2,475** | **1,793,960** |
| **Capital asset additions** |  |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |  |
| By purchase - appropriation equity (a) | - | 98,218 | 10,223 | 8,251 | - | 116,692 |
| **Total additions** | **-** | **98,218** | **10,223** | **8,251** | **-** | **116,692** |
| **Other movements** |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | (10,336) | (5,912) | - | (363) | (16,611) |
| Depreciation/amortisation on ROU assets | (48) | - | - | - | - | (48) |
| **Total other movements** | **(48)** | **(10,336)** | **(5,912)** | **-** | **(363)** | **(16,659)** |

Continued on next page

Prepared on Australian Accounting Standards basis.

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### Table 3.6: Statement of departmental asset movements (Budget year 2025-26) (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other property, plant and equipment | Heritage  and cultural | Computer software  and  intangibles | Total |
|  | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 30 June 2026** |  |  |  |  |  |  |
| Gross book value | 20,136 | 741,379 | 73,345 | 1,111,425 | 10,730 | 1,957,015 |
| Gross book value - ROU assets | 335 | 1,390 | 147 | - | - | 1,872 |
| Accumulated depreciation/amortisation and impairment | - | (23,437) | (31,418) | - | (8,618) | (63,473) |
| Accumulated depreciation/amortisation and impairment - ROU assets | (227) | (1,071) | (123) | - | - | (1,421) |
| **Closing net book balance** | **20,244** | **718,261** | **41,951** | **1,111,425** | **2,112** | **1,893,993** |

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

Operations and Maintenance 1,661

Preservation and Conservation 17,353

**Total operating expenditure on heritage and cultural assets**  19,014 Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025-2026, Supply Bill (No. 2) 2025-2026 and includes Collection Development Acquisition Budgets (CDABs).
2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2025-2026, Supply Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

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**Portfolio glossary**

**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.

Portfolio glossary | **Page 103**

#### Portfolio Glossary

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.

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