

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 the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr. Speaker

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

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

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

Yours sincerely

A handwritten signature in blue ink, reading 'Matt Keogh'.

HON MATT KEOGH MP

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication please contact the Chief 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.

**User Guide
To The
Portfolio Budget Statements**

User guide

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.

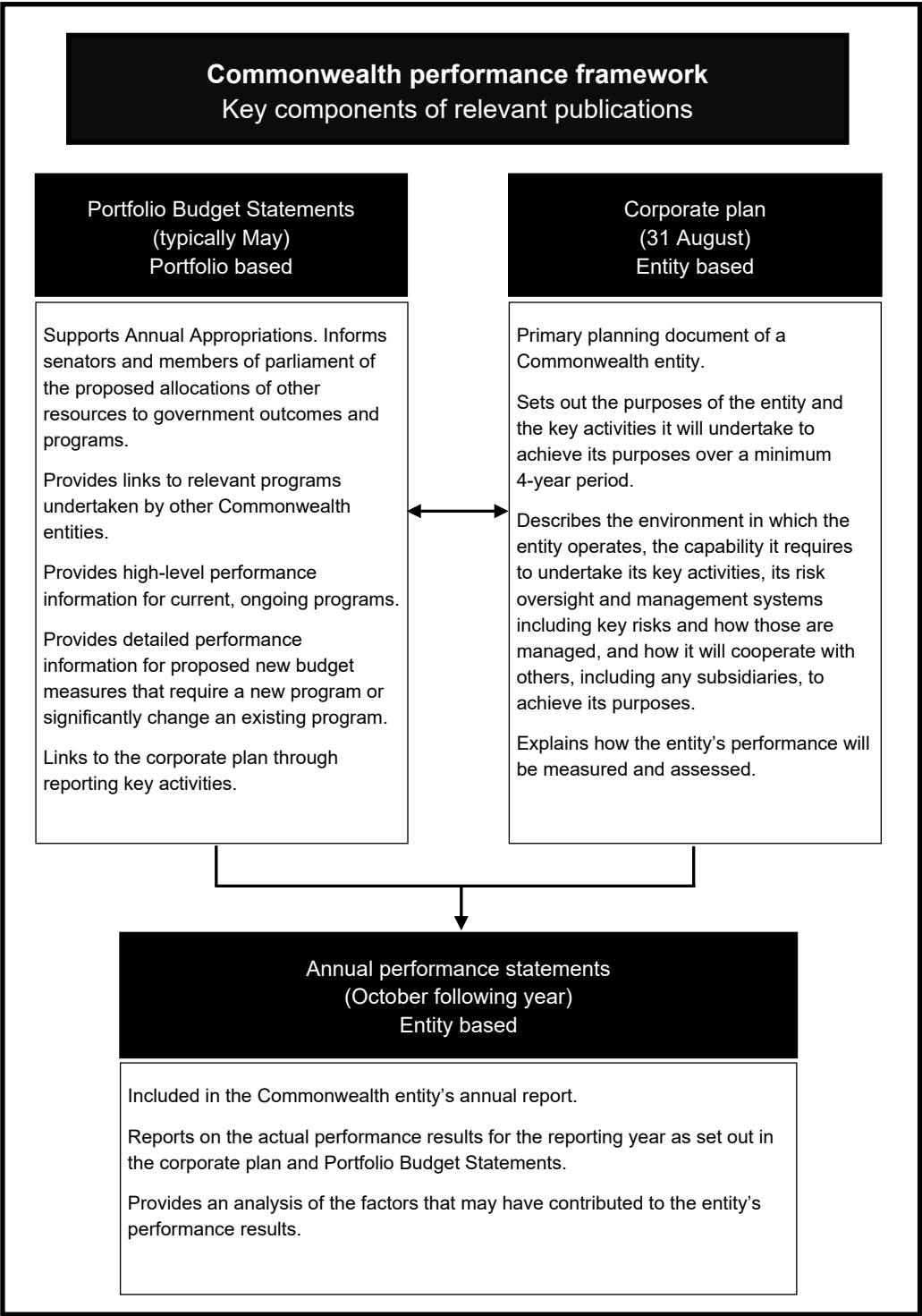
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable 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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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.

Figure 1: Veterans' Affairs portfolio structure and outcomes

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

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Department of Veterans' Affairs

**Entity resources and planned
performance**

Department of Veterans' Affairs

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Department of Veterans' Affairs

Section 1: Entity overview and resources

1.1 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 Strategy 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.

1.2 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

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

	2024-25 <i>Estimated Actual</i> \$'000	2025-26 Estimate \$'000
Special appropriations		
Outcome 1		
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	28	28
<i>Veterans' Entitlements Act 1986</i>	4,398,598	4,299,078
<i>Compensation (Japanese Internment) Act 2001</i>	25	25
<i>Defence Service Homes Act 1918</i>	-	222
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	599,614	1,180,100
<i>Military Rehabilitation and Compensation Act 2004</i>	4,682,447	5,759,478
<i>Treatment Benefits (Special Access) Act 2019</i>	11	10
Total Outcome 1	9,680,723	11,238,941
Outcome 2		
<i>Veterans' Entitlements Act 1986</i>	4,073,025	4,122,263
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	58,620	65,665
<i>Military Rehabilitation and Compensation Act 2004</i>	490,716	599,859
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	7,604	7,075
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	5	5
<i>Treatment Benefits (Special Access) Act 2019</i>	1,548	1,588
Total Outcome 2	4,631,518	4,796,455
Total administered special appropriations	14,312,241	16,035,396
Special accounts (g)		
Opening balance	263	263
Non-appropriation receipts (i)	45	45
Total special accounts	308	308
<i>less payments to corporate entities from annual/special appropriations</i>	156,823	135,117
Total administered resourcing	14,481,977	16,194,132
Total resourcing for DVA	15,322,345	17,019,755
	2024-25	2025-26
Average staffing level (number)	3,488	3,490

Third party payments from and on behalf of other entities

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

- (a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) 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'.
- (e) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.
- (f) Prior year appropriations excludes \$5.879m which is withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- (g) 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.
- (h) Amounts credited to the special account(s) from DVA's annual appropriations.
- (i) Amounts credited to the special account(s) from other entities.
- (j) 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'.
- (k) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

1.3 Budget measures

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

Table 1.2: Department of Veterans' Affairs 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)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'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.

- The cost of this measure will be partially met from within existing resourcing of the Department of Veterans' Affairs.
- 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.
- 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.
- The full measure description and package details appear in the Budget Paper No. 2 under Cross Portfolio.
- 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.
- 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.
- 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>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Services Australia
Programs <ul style="list-style-type: none">• Program 1.1 – Strategy and Corporate Enabling• Program 1.2 – Customer Service Delivery• Program 1.3 – Technology and Transformation
Department of Social Services
Programs <ul style="list-style-type: none">• Program 1.3 – Support for seniors
Contribution to Outcome 1 made by linked programs <p>Outcome 1 contributes to the linked programs above by the provision of services and payments on behalf of entities listed.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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					
Administered Expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	10,703	10,860	10,816	11,077	11,084
Special Appropriations	5,247	4,808	2,012	1,602	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	75,746	105,326	106,914	107,033
Special Appropriations	9,702,107	11,250,302	8,206,579	8,210,252	8,187,753
Special Accounts	100	60	60	60	60
Expenses not requiring appropriation in the Budget year (a)	(337,300)	(795,000)	1,423,500	2,055,600	2,055,600
Administered total	9,441,395	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			

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

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

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

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

Table 2.1.2: Program components of Outcome 1

Program 1.1: Veterans' Income Support and Allowances

	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: <i>Veterans' Entitlements Act 1986</i>					
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	15,325	15,220	15,511	15,818	15,833
Vehicle Assistance Scheme	886	846	-	-	-
Special Appropriations: <i>Veterans' Entitlements Act 1986</i>					
Disability pensions	1,738,871	1,730,114	1,733,314	1,728,627	1,753,020
Loss of earnings	270	267	265	263	266
Recreation transport allowance	777	732	693	656	662
<i>Treatment Benefits (Special Access) Act 2019</i>					
Southeast Asia Treaty Organisation pharmacy supplement	11	10	10	10	10
Total program expenses	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: <i>Veterans' Entitlements Act 1986</i>					
War & Defence Widows pension	917,771	861,874	803,743	753,438	776,816
Total program expenses	917,771	861,874	803,743	753,438	776,816

Program 1.4: Assistance and Other Compensation for Veterans and Dependents

	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	2,004	2,031	2,075	2,123	2,123
Discretionary Payments	460	464	478	500	501
Advocacy Grants and Support	6,525	6,620	6,480	6,630	6,636
Veterans' Access to Community Information	1,714	1,745	1,783	1,824	1,824
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Funeral benefits	4,507	4,226	1,542	1,216	1,216
Prisoners of War in Europe	587	449	349	276	276
Compensation payments for British Commonwealth and Allied veterans	100	80	67	55	55
<i>Compensation (Japanese Internment) Act 2001</i>					
Prisoners of War in Japan	25	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	28	28	29	30	30
Special Accounts:					
DSHIS	58,532	66,798	66,827	70,541	76,234
Total program expenses	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	19,878	18,384	17,270	16,865	16,962
Total program expenses	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	1,933	947	1,742	1,691	1,691
Other income support and compensation-related payments - MRCA	27,763	29,489	59,987	61,463	61,463
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	370,744	919,858	160,398	173,544	173,544
Benefits for eligible dependants	43,954	50,456	59,670	61,759	62,076
Incapacity payments	161,625	180,808	37,922	45,490	45,490
Medical examinations	16,126	20,696	5,265	5,375	5,375
Death payments	6,015	6,958	-	-	-
Other income support and compensation-related payments	1,150	1,324	1,361	1,395	1,395
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	3,997,536	4,955,917	2,874,439	2,940,909	2,940,912
Benefits for eligible dependants	49,840	55,273	160,580	166,899	166,899
Income maintenance payments	455,517	584,416	658,683	680,670	680,670
Medical examinations	179,027	163,181	44,326	45,283	45,283
Other income support and compensation-related payments	527	691	11,452	11,770	15,833
Special Accounts:					
Military death claim compensation	100	60	60	60	60
Total program expenses	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	(337,300)	(795,000)	1,423,500	2,055,600	2,055,600
Total program expenses	(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 <i>Veterans' Entitlements Act 1986</i> . Income support provides a regular means-tested payment for eligible veterans and their dependants with limited means.		
Key Activities (a)(b)	<ul style="list-style-type: none"> Provide income and financial support and compensation payments to eligible veterans and families 	
Year	Performance measures	Expected Performance Results
Current Year 2024–25	Timeliness: The percentage of claims processed within 30 days	64%
	Timeliness: The percentage of change of circumstances processed within 10 days	50%
	Quality: Correctness rate of processed new claims	92%
	Quality: Correctness rate of processed change of circumstances	94%
	Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	80%

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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.

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> Provide disability support and compensation payments to eligible veterans. 	
Year	Performance measures	Expected Performance Results
Current Year 2024–25	Timeliness: The percentage of claims processed within 100 days Quality: Correctness rate of processed claims Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	20% 95% 80%
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 0.2 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.

- (a) DVA will be reporting against revised Key Activities from 2025–26 onwards. These will be published in the 2025–26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> Provide income and financial support and compensation payments to eligible dependants. 	
Year	Performance measures	Expected Performance Results
Current Year 2024–25	Timeliness: The percentage of claims processed within 30 days Quality: Correctness rate of processed claims Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	32% 100% 80%
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 0.2 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.		
(a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan. (b) 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. (c) 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)	<ul style="list-style-type: none"> • 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 2024–25	Funeral Benefits Timeliness: The percentage of claims processed within 10 days Quality: Correctness rate of processed claims Client satisfaction: The percentage of clients 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 Code of Practice	92% 87% 80% 94%
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 0.2 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.		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> 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 Quality: Correctness rate of processed claims	14% 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 0.2 Wellbeing: DVA's contribution to client wellbeing after provision of services 1.1 Timeliness: Percentage of 'investigation ready' claims processed within timeliness targets. 1.3 Quality: financial support and compensation services are accurate, and provided according to trauma-informed protocols	≥80% ≥80% ≥90% ≥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		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> Provide income and financial support and compensation payments to eligible veterans and families. 	
Year	Performance measures	Expected Performance Results
Current Year 2024–25	Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days	13%
	Timeliness: The percentage of DRCA permanent impairment claims processed (determined) within 100 days	12%
	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 permanent impairment claims	96%
	Quality: Correctness rate of processed DRCA incapacity claims	88%
	Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days	24%
	Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days	10%
	Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days	48%
	Quality: Correctness rate of processed MRCA liability claims	91%
	Quality: Correctness rate of processed MRCA permanent impairment claims	92%
	Quality: Correctness rate of processed MRCA incapacity claims	83%
	Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	80%

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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		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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.

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

Department of Health and Aged Care
Programs <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
The Treasury
Programs <ul style="list-style-type: none"> • 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

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

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Outcome 2:	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 2.5: Veterans' Counselling and Other Health Services					
Administered Expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	10,794	10,890	5,412	5,525	5,639
Special Appropriations	817,301	787,945	729,526	734,495	734,720
Total expenses for program 2.5	828,095	798,835	734,938	740,020	740,359
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))	2,599	2,688	2,757	2,816	2,880
Special Appropriations	549,336	665,524	737,570	758,504	758,568
Total expenses for program 2.6	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					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	1,921,500	3,641,500	3,828,400	4,007,400	4,007,400
Total expenses for program 2.7	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:	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 2 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	63,689	40,600	13,427	13,678	13,944
Special Appropriations	4,635,153	4,793,674	4,753,303	4,902,744	5,026,172
Expenses not requiring appropriation in the Budget year (a)	1,921,500	3,641,500	3,828,400	4,007,400	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

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

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

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

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

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

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

	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:					
<i>Veterans' Entitlements Act 1986</i>					
GP consultations	100,424	97,844	110,006	112,316	112,316
Specialist consultations	103,412	108,921	112,795	115,163	115,163
Medical services	431,932	442,197	412,617	419,883	419,334
Dental	83,143	81,619	76,892	94,265	94,265
Total program expenses	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:					
<i>Veterans' Entitlements Act 1986</i>					
Public hospitals	431,467	439,001	410,231	418,439	418,439
Private hospitals	627,819	624,023	703,970	718,044	718,044
Nursing homes	4,437	3,980	3,576	3,219	3,216
Total program expenses	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:					
<i>Veterans' Entitlements Act 1986</i>					
Pharmaceutical services	380,943	390,240	392,078	398,458	403,401
Total program expenses	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	145	145	145	145	145
Veterans' Acute Housing (a)	1,200	1,200	1,200	1,200	1,200
Veteran Employment Program	700	250	-	-	-
Veteran Wellbeing Grants	12,797	3,827	3,913	3,992	4,080
Veterans' and Families' Hubs	32,559	18,754	-	-	-
Supporting Invictus Australia	2,895	2,846	-	-	-
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Residential care	757,692	787,950	722,967	781,567	893,012
Community nursing	208,428	221,339	197,491	202,363	207,234
Veterans' Home Care	129,973	133,601	130,430	132,595	134,989
In-home respite	7,364	7,910	11,533	11,777	11,777
Carer and volunteer support	1,477	1,575	1,616	1,651	1,689
<i>Public Governance, Performance and Accountability Act 2013</i>					
Section 77 Repayments	5	5	5	5	5
Total program expenses	1,155,235	1,179,402	1,069,300	1,135,295	1,254,131

- (a) 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	862	949	972	992	1,015
Kookaburra kids	5,873	5,600	-	-	-
Compensation and legal expenses	69	70	72	74	76
Veterans' Vocational Rehabilitation Scheme	197	413	422	433	433
Health & medical research	3,143	3,187	3,258	3,323	3,396
Wellbeing and Support Program (VEA component)	650	671	688	703	719
Special Appropriations:					
<i>Veterans' Entitlements Act 1986</i>					
Travel for treatment	133,578	137,648	-	-	-
Subsistence	7,953	7,726	8,576	8,792	8,792
Open Arms	169,631	138,364	143,746	137,666	137,789
Non-institutional care - services	274,286	274,400	330,780	337,784	337,783
Non-institutional care - products	59,792	60,795	61,132	55,222	55,222
Rehabilitation appliances	155,894	153,118	163,192	166,619	166,619
Psychiatric Assistance Dogs	3,708	4,154	4,387	4,477	4,580
Health treatment for British Commonwealth and Allied veterans	3,307	3,077	5,826	5,947	5,947
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>					
Nuclear test health care payments	7,604	7,075	10,259	13,567	13,567
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for Southeast Asia Treaty Organisation personnel	1,548	1,588	1,628	4,421	4,421
Total program expenses	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)	975	1,008	1,034	1,056	1,080
Wellbeing and Support Program (MRCA component)	1,624	1,680	1,723	1,760	1,800
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Medical services	7,951	7,276	33,878	34,355	34,355
Rehabilitation services	13,915	15,815	14,515	14,768	14,769
Other services	36,304	42,070	33,034	33,408	33,408
Psychiatric Assistance Dogs	450	504	532	545	558
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	360,049	439,373	252,065	247,528	247,528
Rehabilitation services	73,196	88,645	97,949	100,644	100,649
Other services	55,835	70,016	303,670	325,289	325,289
Psychiatric Assistance Dogs	1,636	1,825	1,927	1,967	2,012
Total program expenses	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	1,921,500	3,641,500	3,828,400	4,007,400	4,007,400
Total program expenses	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)	<ul style="list-style-type: none"> 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	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%
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		

- DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- 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.
- 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)	<ul style="list-style-type: none"> 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	0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs 0.2 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		
(a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan. (b) 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. (c) 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)	<ul style="list-style-type: none"> 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	0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs 0.2 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		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> 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	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%
	2.4 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 2.4 resulting from 2025–26 Budget Measures: Nil		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> • 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 2024–25	<p>Access to services: 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</p> <p>Travel: Timeliness: Target percentage of claims for reimbursement processed within 28 days</p> <p>Open Arms – Veterans & Families Counselling Services: Percentage of clients allocated to an Open Arms clinician within 2 weeks of initial intake</p> <p>Client satisfaction</p>	<p><1%</p> <p>98%</p> <p>77%</p> <p>93%</p>

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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 0.2 Wellbeing: DVA's contribution to client wellbeing after provision of services 2.1 Timeliness: Percentage of clients allocated to peer worker, group treatment, or an Open Arm's clinician, within two weeks of intake 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% ≥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		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> Provide veterans with access to medical management, psychosocial and vocational rehabilitation programs and support for employment. 	
Year	Performance measures	Expected Performance Results
Current Year 2024–25	Timeliness: The percentage of rehabilitation assessments completed within 30 days of assessment referral Client satisfaction: An annual survey of client satisfaction with the rehabilitation program	100% 75%
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 0.2 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 2.3 Quality: Percentage of clients where rehabilitation goals were met or exceeded 2.4 Effectiveness and awareness: The percentage of transitioning personnel who have a MyService account set up with DVA	≥80% ≥80% ≥80% ≥80% ≥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		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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.

2.3 Budgeted expenses and performance for Outcome 3

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

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	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 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					
Administered Expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	28,675	20,132	20,354	20,719	21,127
Total expenses for program 3.2	28,675	20,132	20,354	20,719	21,127

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Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2024-25 Estimated actual \$'000	2025-26 Revised estimated \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	60,077	50,056	48,453	49,098	47,899
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
Administered total	63,802	52,875	51,341	52,034	50,835
Departmental Expenses					
Departmental appropriation	15,410	15,553	15,764	17,687	17,036
s74 External Revenue (b)	621	683	751	752	752
Expenses not requiring appropriation in the Budget year (a)	542	677	829	480	730
Departmental total	16,573	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	(2,500)	2,500	-	-	-
Total movement of administered funds	(2,500)	2,500	-	-	-
Average Staffing Level (number)	2024-25 127	2025-26 127			

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

(b) 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	28,924	28,530	26,671	26,916	25,272
War graves refurbishment, reconstruction & relocation	2,473	1,389	1,423	1,458	1,495
Compensation and legal expenses	5	5	5	5	5
Special Account Expenses:					
Services for Other Entities and Trust Moneys	45	45	45	45	45
Expenses not requiring appropriation in the Budget year	3,680	2,774	2,843	2,891	2,891
Total program expenses	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 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' commemorative activities	23,484	16,632	16,854	17,219	17,627
Saluting Their Service	5,191	3,500	3,500	3,500	3,500
Total program expenses	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)	<ul style="list-style-type: none">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

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Year	Performance measures (c)	Planned Performance Results
Budget Year 2025–26	<p>0.1 Client satisfaction: Client satisfaction with delivery and access to key DVA programs</p> <p>3.1 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.</p> <p>3.2 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.</p>	<p>≥80%</p> <p>≤7 days</p> <p>≥80% client satisfaction</p>
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		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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)	<ul style="list-style-type: none"> 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.		

- (a) DVA will be reporting against revised Key Activities from 2025-26 onwards. These will be published in the 2025-26 Corporate Plan.
- (b) 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.
- (c) 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.

3.1 Budgeted financial statements

3.1.1 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.

3.1.2 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.

3.2 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 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'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 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'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)	21,404	21,567	21,567	21,567	21,567
less: lease principal repayments (b)	(22,843)	(23,485)	(23,484)	(23,484)	(23,484)
Net Cash Operating Surplus / (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) 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.
- (b) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'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)**

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

Prepared on Australian Accounting Standards basis.

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

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

Note: Impact of net cash appropriation arrangements

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'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 (DSHS) (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'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 (DSHS) (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sale of goods and rendering of services	57,185	59,072	58,628	61,893	68,256
Other	6,862	6,873	6,943	7,290	7,655
Total cash received	64,167	66,065	65,691	69,303	76,031
Cash used					
Employees	6,027	6,449	6,643	6,842	7,047
Suppliers	6,282	5,901	6,445	6,641	6,842
Other	50,723	50,061	51,291	54,492	59,728
Total cash used	63,032	62,411	64,379	67,975	73,617
Net cash from/(used by) operating activities	1,135	3,654	1,312	1,328	2,414
INVESTING ACTIVITIES					
Cash received					
Investments realised	51,288	48,674	52,701	52,701	52,701
Total cash received	51,288	48,674	52,701	52,701	52,701
Cash used					
Purchase of investments	52,329	52,328	54,013	54,029	55,115
Total cash used	52,329	52,328	54,013	54,029	55,115
Net cash from/(used by) investing activities	(1,041)	(3,654)	(1,312)	(1,328)	(2,414)
Net increase/(decrease) in cash held	94	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	35,263	35,357	35,357	35,357	35,357
Cash and cash equivalents at the end of the reporting period	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)
<i>Total comprehensive income attributable to the Australian Government</i>	(17,891)	-	-	(17,891)
Transactions with owners				
<i>Contribution by owners</i>				
Appropriation (equity injection)	-	-	-	-
Departmental Capital Budget (DCB)	-	-	15,880	15,880
Other	-	-	-	-
<i>Sub-total transactions with owners</i>	-	-	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)

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

Prepared on Australian Accounting Standards basis.

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

(b) 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.

(a) '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)

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

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the 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)

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

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

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

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.

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

Australian War Memorial

**Entity resources and planned
performance**

Australian War Memorial

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Australian War Memorial

Section 1: Entity overview and resources

1.1 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.

1.2 Entity resource statement

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

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

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

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

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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'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
	2024-25	2025-26
Average staffing level	341	321

All figures shown above are GST exclusive.

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

(b) 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.

1.3 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>.

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))	50,301	50,451	41,963	41,592	41,614
Expenses not requiring appropriation in the Budget year	10,182	14,936	14,238	15,922	17,486
Revenues from other independent sources	11,199	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
	2024-25	2025-26			
Average Staffing Level (number)	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	<ul style="list-style-type: none">• Commemorate, reflect and understand Australian experiences of war and service	
Year	Performance measures	Expected performance results
Current Year 2024–25	<p>1.1.1 Deliver major and minor commemorative ceremonies and events as scheduled, including daily Last Post ceremonies.</p> <p>1.1.2 Support for research on Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.</p> <p>1.1.3 Maintenance of the Roll of Honour and Commemorative Roll.</p> <p>1.1.4 Complete the Official Histories of East Timor, Iraq and Afghanistan.</p> <p>1.1.5 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.</p>	<p>1.1.1 All major and minor commemorations including the last post ceremony delivered as scheduled.</p> <p>1.1.2 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</p> <p>1.1.3 Continued resolution of contemporary and historic cases on the Roll of Honour and Commemorative Roll</p> <p>1.1.4 Official Histories achieved authoring completion.</p> <p>1.1.5 Extend and continue to implement the Australian War Memorial's Innovate Reconciliation Action Plan.</p> <p>Maintain and continue to engage with the Australian War Memorial's Aboriginal and Torres Strait Islander Advisory Group.</p>

Year	Performance measures	Planned performance results
Budget Year 2025–26	<p>1.2.1 Deliver major and minor commemorative ceremonies and events as scheduled, including daily Last Post ceremonies.</p> <p>1.2.2 Support for research on Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history.</p> <p>1.2.3 Maintenance of the Roll of Honour and Commemorative Roll.</p> <p>1.2.4 Complete the Official Histories of East Timor, Iraq and Afghanistan.</p> <p>1.2.5 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.</p>	<p>1.2.1 All major and minor commemorations including the last post ceremony delivered as scheduled.</p> <p>1.2.2 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</p> <p>1.2.3 Continued resolution of contemporary and historic cases on the Roll of Honour and Commemorative Roll</p> <p>1.2.4 Official Histories achieved authoring completion.</p> <p>1.2.5 Extend and continue to implement the Australian War Memorial's Innovate Reconciliation Action Plan.</p> <p>Maintain and continue to engage with the Australian War Memorial's Aboriginal and Torres Strait Islander Advisory Group.</p>
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Key activities	<ul style="list-style-type: none"> Care for and communicate the National Collection 	
Year	Performance measures	Expected performance results
Current Year 2024–25	<p>2.1.1 Staged implementation of the Development Project including opening the:</p> <ul style="list-style-type: none"> Central Energy Plant. Main (Southern) Entrance. Charles Bean Research Centre. Anzac Hall and Glazed link. <p>2.1.2 Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project.</p> <p>2.1.3 Continued digitisation of collection to preserve and make the National Collection more accessible.</p>	<p>2.1.1 Development Project activities delivered safely in line with approved project program and budget.</p> <p>Main Entry opened to the public.</p> <p>Charles Bean Research Centre open to the public.</p> <p>2.1.2 Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.</p> <p>2.1.3 At risk items and high use items are digitised to preserve and make the National Collection more accessible.</p>

Year	Performance measures	Planned performance results
Budget Year 2025–26	<p>2.2.1 Staged implementation of the Development Project including opening the:</p> <ul style="list-style-type: none"> Anzac Hall and Anzac Atrium (Glazed link). <p>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.</p> <p>2.2.3 Continued digitisation of collection to preserve and make the National Collection more accessible.</p>	<p>2.2.1 Development Project activities delivered safely in line with approved project program and budget.</p> <p>Anzac Hall and Anzac Atrium opened to the public.</p> <p>2.2.2 Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.</p> <p>2.2.3 At risk items and high use items are digitised to preserve and make the National Collection more accessible.</p>
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Key activities	<ul style="list-style-type: none"> Commemorate, reflect and understand Australian experiences of war and service 	
Year	Performance measures	Expected performance results
Current Year 2024–25	<p>3.1.1 Engagement with the Memorial's future audiences.</p> <p>3.1.2 Revise, resource and implement appropriate programs to manage and maximise new facilities delivered through the Development Project.</p> <p>3.1.3 Provide access to the National Collection.</p> <p>3.1.4 Delivery of temporary and touring exhibitions to tell stories of Australian experience of war, expanding upon permanent exhibitions.</p> <p>3.1.5 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.</p> <p>3.1.6 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.</p>	<p>3.1.1 Conduct the future audiences market research.</p> <p>3.1.2 Programs resourced and implemented.</p> <p>3.1.3 Open the Memorial 364 days a year.</p> <p>3.1.4 Temporary displays delivered where possible during the Development Project.</p> <p>Touring exhibition program delivered to a minimum of three interstate venues.</p> <p>3.1.5 A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.</p> <p>3.1.6 Feedback and satisfaction levels remain positive during the period of the Development Project.</p>

	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	<p>3.2.1 Engagement with the Memorial's future audiences.</p> <p>3.2.2 Revise, resource and implement appropriate programs to manage and maximise new facilities delivered through the Development Project.</p> <p>3.2.3 Provide access to the National Collection.</p> <p>3.2.4 Delivery of temporary and touring exhibitions to tell stories of Australian experience of war, expanding upon permanent exhibitions.</p> <p>3.2.5 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups.</p> <p>3.2.6 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project.</p> <p>3.2.7 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.</p>	<p>3.2.1 Conduct the future audiences market research.</p> <p>Conduct gallery development community engagement</p> <p>3.2.2 Programs resourced and implemented.</p> <p>3.2.3 Open the Memorial 364 days a year.</p> <p>3.2.4 Temporary displays delivered where possible during the Development Project.</p> <p>Touring exhibition program delivered to a minimum of three interstate venues.</p> <p>3.2.5 A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.</p> <p>3.2.6 Feedback and satisfaction levels remain positive during the period of the Development Project.</p> <p>3.2.7 Strong website visitation including collection searches, social media engagement and delivery of quality, engaging digital content.</p>

Forward Estimates 2026–29	<p>3.2.1 As per 2025-26.</p> <p>3.2.2 As per 2025-26.</p> <p>3.2.3 As per 2025-26.</p> <p>3.2.4 As per 2025-26.</p> <p>3.2.5 As per 2025-26.</p> <p>3.2.6 As per 2025-26.</p> <p>3.2.7 As per 2025-26.</p>	<p>3.2.1 Implement strategy audience engagement strategy</p> <p>Conduct gallery development community engagement</p> <p>3.2.2 As per 2025-26.</p> <p>3.2.3 As per 2025-26.</p> <p>3.2.4 As per 2025-26.</p> <p>3.2.5 As per 2025-26.</p> <p>3.2.6 As per 2025-26.</p> <p>3.2.7 As per 2025-26.</p>
Year	Performance measures	Expected performance results
Current Year 2024–25	<p>4.1.1 Employee engagement.</p> <p>4.1.2 Increase and diversify own source revenue.</p> <p>4.1.3 Local, domestic and international visitation.</p> <p>4.1.4 Memorial emissions related to exhibition and storage of the National Collection.</p>	<p>4.1.1 Increase in staff engagement.</p> <p>Development and implementation of an APS Census Action Plan.</p> <p>4.1.2 Increased revenue from commercial and philanthropic sources.</p> <p>4.1.3 Increased percentage of domestic (interstate) and international visitation.</p> <p>4.1.4 Memorial emissions per metres² of exhibition space and collection storage.</p>

Year	Performance measures	Planned performance results
Budget Year 2025–26	<p>4.2.1 Employee engagement.</p> <p>4.2.2 Reduce outsourcing of core work in line with the APS Strategic Commissioning Framework</p> <p>4.2.3 Monitor the Memorial's financial performance including financial viability</p> <p>4.2.4 Increase and diversify own source revenue.</p> <p>4.2.5 Local, domestic and international visitation.</p> <p>4.2.6 Memorial emissions related to exhibition and storage of the National Collection.</p>	<p>4.2.1 Increase in staff engagement.</p> <p>Development and implementation of an APS Census Action Plan.</p> <p>4.2.2 Reduce outsourcing of Trades and Labour, Administration and Data and Research work.</p> <p>4.2.3 Quarterly consideration of the Memorial's finance performance including financial viability conducted by the Finance, Audit and Compliance Committee (FACC) of Council.</p> <p>4.2.4 Increased revenue from commercial and philanthropic sources.</p> <p>4.2.5 Increased percentage of domestic (interstate) and international visitation.</p> <p>4.2.6 Memorial emissions per metres² of exhibition space and collection storage.</p>
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.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Memorial is forecasting a loss in the Budget year of \$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.

3.2 Budgeted financial statements tables

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

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

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

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 \$'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.

(a) 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.

(b) Applies leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'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

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

	2024-25 Estimated Actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'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)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from 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)

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

	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)

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Prepared on Australian Accounting Standards basis.

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.

- (a) '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).
- (b) '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.

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.

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 <i>Public Governance, Performance and Accountability (PGPA) Act 2013</i>) or through an Act of Parliament (section 80 of the <i>PGPA Act 2013</i>).
Special Appropriations (including Standing Appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.</p>