



Budget

2016-17

Portfolio Budget Statements 2016-17
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 Dan Tehan MP

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Minister Assisting the Prime Minister for the Centenary of ANZAC
Minister for Defence Materiel

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President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Budget Statements in support of the 2016-17 Budget for the Department of 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 to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Dan Tehan', with a long horizontal flourish extending to the right.

DAN TEHAN

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nfp	not for publication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 Graeme Rochow, Chief Finance Officer, Department of Veterans' Affairs on (02) 6289 6620.

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 2016-17 *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) 2016-17 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2016-17 for the parliamentary departments). In this sense the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

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PORTFOLIO OVERVIEW

DEPARTMENT OF VETERANS' AFFAIRS PORTFOLIO

OVERVIEW

Minister and portfolio responsibilities

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

- the Repatriation Commission
- the Military Rehabilitation and Compensation Commission
- the Veterans' Review Board
- the Veterans' Children Education Boards
- the Office of Australian War Graves
- the Repatriation Medical Authority
- the Specialist Medical Review Council

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

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

The Department of Veterans' Affairs

The Australian Government serves the needs of the veteran and defence force communities through a number of bodies that make up the Veterans' Affairs portfolio.

The Department of Veterans' Affairs (DVA) mission is to support those who serve or have served in the defence of our nation and commemorate their service and sacrifice. DVA is therefore the primary service delivery entity responsible for developing and implementing programs that assist the veteran and defence force 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 administering these policies and programs. DVA also administers legislation such as the *Defence Service Homes Act 1918* and the *War Graves Act 1980*, and conducts commemorative programs to acknowledge the service and sacrifice of Australian servicemen and women.

The Department delivers information and services online through MyAccount – and the DVA website, on the phone, and through a network of DVA offices, supplemented by agency arrangements in rural and remote locations.

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 Act 1988* (SRCA).

The functions of the MRCC are set out in section 362 of the MRCA and Schedule 2 of the *Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004* in relation to the SRCA.

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

The Veterans' Review Board

The Veterans' Review Board (VRB) is an independent tribunal that reviews certain decisions of the Repatriation Commission and decisions made under the *Military Rehabilitation and Compensation Act 2004* (MRCA). The Board was established by the *Repatriation Legislation Amendment Act 1984* and began operating on 1 January 1985. The *Veterans' Entitlements Act 1986* preserves the continuing role of the VRB, as does the MRCA.

The Veterans' Children Education Boards

The Veterans' Children Education Board in each state is responsible to the Repatriation Commission and the Military Rehabilitation and Compensation Commission for the administration of the Veterans' Children Education Scheme and Military Rehabilitation and Compensation Act Education and Training Scheme in each state and territory.

Office of Australian War Graves

The Office of Australian War Graves (OAWG) commemorates Australian service personnel who have died in or as a result of war. The OAWG maintains individual graves and memorials, war cemeteries and Gardens of Remembrance. The OAWG maintains existing national memorials overseas and constructs new memorials as determined by government processes.

The Repatriation Medical Authority

The Repatriation Medical Authority (RMA) is an independent statutory authority established under section 196A of the *Veterans' Entitlements Act 1986* (VEA). Its role is to determine statements of principles in relation to medical or scientific evidence connecting injuries, diseases or death with the circumstances of a particular veteran's service. Its membership comprises five eminent medical-scientific experts.

The Specialist Medical Review Council

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

The Australian War Memorial

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

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

Figure 1: Department of Veterans' Affairs portfolio structure and outcomes



ENTITY RESOURCES AND PLANNED PERFORMANCE

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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

For more than 95 years, the Department of Veterans' Affairs (DVA) has supported the men and women who serve or have served in defence of our nation and commemorated their service and sacrifice.

DVA provides a range of programs and financial entitlements to support the health and wellbeing of Australia's veterans, current serving men and women, war widows and widowers, dependants and eligible members of the Australian Federal Police.

DVA recognises that our client base is unique and crosses the age spectrum, from those in their later years of life such as widows of First World War veterans, to infants of contemporary servicemen and women. We aim to be a responsive and flexible organisation, and to efficiently deliver high quality, connected services to all generations of veterans and the wider veteran community.

Providing mental health support to the veteran community is a priority. DVA provides online mental health information and support through DVA's mental health online portal *At Ease*, GP services, psychologist and social work services, including those services delivered through the Veterans and Veterans Families Counselling Service (VVCS), psychiatric services, pharmaceuticals, trauma recovery programs for post-traumatic stress disorder (PTSD), and in-patient and out-patient hospital treatment. Funding for this mental health treatment is demand driven, and is not capped.

The Government is expanding eligibility for treatment for those with mental health conditions. Under non-liability health care, DVA can pay for treatment of certain mental health conditions—PTSD, anxiety, depression, alcohol and substance use disorders—whether related to a veteran's military service or not. From 1 July 2016, the eligibility requirement to have served three years or more of continuous peacetime service will be removed for those with permanent Australian Defence Force (ADF) service. This will benefit those who may have left the ADF after only a short period of service but who may be experiencing a mental illness. The expansion of eligibility will also provide mental health treatment to those with permanent ADF service prior to 1972. These former members are presently not eligible for non-liability health care.

Another priority for DVA is to upgrade our IT systems so that we can improve the support we provide to our clients. Currently DVA uses more than 200 separate ICT applications to support our operations, and the disparate nature of these applications limits the Department's ability to provide whole-of-client support and care.

Validation of the service and sacrifice of current and former serving ADF members and veterans plays a significant role in how the Government and the community support those who defend our values and freedoms. Acknowledging and commemorating service is also important for supporting veteran mental health. DVA recognises service in a serious and respectful way through commemorative services, maintenance of war graves and memorials, as well as cultural and educational activities.

In this Budget, DVA will deliver a range of initiatives that focus on these priorities, including:

- extending eligibility for non-liability health care treatment for certain mental health conditions to all current and former permanent members of the ADF, irrespective of how long, when they served or the type of service
- continuing suicide prevention efforts in the veteran community, including extending funding for the Operation *Life* suicide awareness and prevention workshops and piloting an alternative suicide prevention product to support a more targeted approach to suicide prevention in the Australian ex-service community
- provide funding over two years from 2016-17 to develop and evaluate a pilot program for the children of current and former serving members of the ADF affected by mental illness
- developing a plan to replace the Department's complex and archaic ICT systems to create a system that is more client focused and better able to support their needs
- refurbishing and rebuilding memorials in Australia and Papua New Guinea that have deteriorated, and undertaking essential safety and maintenance work at the Hellfire Pass Memorial Museum in Thailand to accommodate the significant number of visitors who visit this commemorative site
- commissioning a scoping study for major refurbishment of the Australian War Memorial in London, which is becoming increasingly difficult and expensive to maintain
- delivering the flagship community event of the Anzac Centenary Program, the Spirit of Anzac Centenary Experience travelling exhibition, to all 23 locations throughout the remainder of 2016 and into 2017.

In implementing these measures, DVA will continue to work closely with the ex-service and veteran communities to ensure services remain client focused, responsive and connected.

1.2 ENTITY RESOURCE STATEMENT

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

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

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

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

Table 1.1: Department of Veterans' Affairs resource statement – Budget estimates for 2016-17 as at Budget May 2016

	2015-16 <i>Estimated Actual</i> \$'000	2016-17 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year departmental appropriation ^(b)	13,395	13,154
Departmental appropriation	303,097	306,341
s74 Retained Revenue Receipts ^(c)	8,936	6,746
Departmental Capital Budget ^(d)	13,317	13,282
Annual appropriations - other services - non-operating ^(e)		
Equity injections	1,189	19,295
Total departmental annual appropriations	339,934	358,818
Special Accounts ^(f)		
Opening balance	2,412	2,433
Appropriation Receipts ^(g)	120	120
Non-Appropriation receipts	44,801	45,801
Total Special Accounts	47,333	48,354
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	120	120
Total departmental resourcing	387,147	407,052
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	42,082	43,616
Outcome 2	7,080	7,427
Outcome 3	35,388	50,058
Payments to corporate entities ^(h)	42,459	42,699
Annual appropriations - other services - non-operating ^(e)		
Payments to corporate entities - non-operating ^(h)	7,472	7,154
Total administered annual appropriations	134,481	150,954

Continued on next page

Table 1.1: Department of Veterans' Affairs Resource statement – Budget estimates for 2016-17 as at Budget May 2016 (continued)

	2015-16 Estimated Actual \$'000	2016-17 Estimate \$'000
Special appropriations		
Outcome 1		
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	56	58
<i>Veterans' Entitlements Act 1986 (VEA)</i>	5,694,402	5,497,165
<i>Compensation (Japanese Internment) Act 2001</i>	50	25
<i>Defence Service Homes Act 1918</i>	1,219	1,030
<i>Safety, Rehabilitation and Compensation Act 1988</i>	130,693	122,629
<i>Military Rehabilitation and Compensation Act 2004</i>	300,942	292,311
Total Outcome 1	6,127,362	5,913,218
Outcome 2		
<i>Veterans' Entitlements Act 1986 (VEA)</i>	4,903,979	4,862,424
<i>Safety, Rehabilitation and Compensation Act 1988</i>	38,340	35,498
<i>Military Rehabilitation and Compensation Act 2004</i>	62,319	70,062
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	360	359
Total Outcome 2	5,004,998	4,968,343
Total administered special appropriations	11,132,360	10,881,561
<i>less payments to corporate entities from annual/special appropriations</i>	49,931	49,853
Total administered resourcing	11,216,910	10,982,662
Total resourcing for DVA	11,604,057	11,389,714

	2015-16	2016-17
Average staffing level	1,823	1,765

Prepared on a resourcing basis

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

- (a) Appropriation Bill (No. 1) 2016-17.
- (b) Estimated adjusted balance carried from previous year for annual appropriations.
- (c) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No. 2) 2016-17.
- (f) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM)). For further information on special appropriations and 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.
- (g) Appropriation receipts credited into DSHIS special account included in total departmental appropriation.
- (h) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Continued on next page

Table 1.1: Department of Veterans' Affairs Resource statement – Budget estimates for 2016-17 as at Budget May 2016 (continued)**Third party payments from and on behalf of other entities**

	2015-16 \$'000	2016-17 \$'000
Receipts received from the Department of Defence for the provision of services (disclosed above in s74 Retained Revenue Receipts section above)	8,936	6,746
Payments made to corporate entities within the Portfolio		
Australian War Memorial - Bill 1	42,459	42,699
Australian War Memorial - Bill 2	7,472	7,154
Payments made on behalf of Department of Social Services		
<i>Social Security (Administration) Act 1999</i>	49,807	48,397
Payments made on behalf of Department of Social Services		
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	1,348	1,302
Payments made on behalf of Department of Social Services for the provision of services	157	146
Payments made by the Department of Human Services (DHS) on behalf of DVA		
<i>Veterans' Entitlements Act 1986,</i>	3,632,819	3,593,391
<i>Military Rehabilitation and Compensation Act 2004, and</i>	39,864	48,496
<i>Safety, Rehabilitation and Compensation Act 1988</i>	12,941	12,514
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	360	359
Payments made to DHS for processing payment of health care provider treatment accounts and the provision of IT services.	27,420	33,230

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 2016-17 Budget measures
Part 1: Measures announced since the 2015-16 Mid-Year Economic Fiscal Outlook (MYEFO)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Outcome 1¹						
National Disability Insurance Scheme Savings Fund ¹	1.1, 1.2, 1.3, 1.6					
Administered expenses		–	(481)	(1,723)	(3,387)	(5,040)
Departmental expenses		–	281	6	6	6
Total		–	(200)	(1,717)	(3,381)	(5,034)
Veterans' Review Board - case management system and alternative dispute resolution	1.1-1.6					
Departmental expenses		–	1,193	331	257	259
Total		–	1,193	331	257	259
Reversal of Decision to Remove Backdating of Veterans' Disability Pension Claims	1.1, 1.2					
Administered expenses		–	9,615	9,465	9,709	10,020
Total		–	9,615	9,465	9,709	10,020
Mental Health Treatment for Current and Former Members of the Australian Defence Force - improved access	1.6					
Administered expenses		–	343	353	364	375
Departmental expenses		–	41	7	5	5
Total		–	384	360	369	380
Incapacity Payments - improved support for veterans	1.6					
Administered expenses		–	221	1,453	1,573	2,320
Departmental expenses		–	44	2	2	2
Total		–	265	1,455	1,575	2,322

Continued on next page

Table 1.2: Department of Veterans' Affairs 2016-17 Budget measures (continued)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Outcome 1						
Establishing a Single Appeal Path under the Military Rehabilitation and Compensation Act 2004	1.6					
Administered expenses		–	10	87	100	119
Total		–	10	87	100	119
Total Outcome 1						
Administered expenses		–	9,708	9,635	8,359	7,794
Departmental expenses		–	1,559	346	270	272
Total		–	11,267	9,981	8,629	8,066
Outcome 2						
Medicare Benefits Schedule - new and amended listings ²	2.1					
Administered expenses		–	(717)	(1,020)	(983)	(943)
Total		–	(717)	(1,020)	(983)	(943)
Healthier Medicare - removing obsolete services from the Medicare Benefits Schedule ²	2.1					
Administered expenses		–	(41)	(41)	(43)	(46)
Total		–	(41)	(41)	(43)	(46)
Medicare Benefits Schedule - pause indexation ²	2.1					
Administered expenses		–	–	–	(9,328)	(18,231)
Total		–	–	–	(9,328)	(18,231)
Medicare Benefits Schedule - listing of photography with non-mydratic retinal cameras ²	2.1					
Administered expenses		–	29	73	97	103
Total		–	29	73	97	103
Medicare Benefits Schedule - Magnetic Resonance Imaging of the breast ²	2.1					
Administered expenses		–	1	1	1	1
Total		–	1	1	1	1

Continued on next page

Table 1.2: Department of Veterans' Affairs 2016-17 Budget measures (continued)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Outcome 2						
Pharmaceutical Benefits Scheme - new and amended listings ²	2.1, 2.3					
Administered expenses		22	1	48	76	88
Total		22	1	48	76	88
New Veteran Public Hospital Pricing Agreements	2.2					
Administered expenses		nfp	nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Pharmaceutical Benefits Scheme - price amendments ²	2.3					
Administered expenses		13	52	52	54	56
Total		13	52	52	54	56
Repatriation Pharmaceutical Benefits Scheme - new listings and price amendments	2.3					
Administered expenses		—	89	80	67	64
Total		—	89	80	67	64
Aged Care Provider Funding - improving the targeting of the viability supplement for regional aged care facilities ²	2.4					
Administered expenses		—	700	1,338	1,283	1,239
Total		—	700	1,338	1,283	1,239
Aged Care Provider Funding - further revision of the Aged Care Funding Instrument ²	2.4					
Administered expenses		—	(13,539)	(23,842)	(31,703)	(38,762)
Total		—	(13,539)	(23,842)	(31,703)	(38,762)

Continued on next page

Table 1.2: Department of Veterans' Affairs 2016-17 Budget measures (continued)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Outcome 2						
Veteran Suicide Awareness and Prevention Programs - continuation of Operation Life	2.5					
Administered expenses		–	443	241	170	119
Total		–	443	241	170	119
Support Services for Children of Veterans	2.5					
Administered expenses		–	700	1,400	–	–
Total		–	700	1,400	–	–
Mental Health Treatment for Current and Former Members of the Australian Defence Force - improved access	2.5, 2.6					
Administered expenses		–	9,852	9,992	10,540	11,083
Departmental expenses		–	1,171	197	136	159
Total		–	11,023	10,189	10,676	11,242
Total Outcome 2						
Administered expenses		35	(2,430)	(11,678)	(29,769)	(45,229)
Departmental expenses		–	1,171	197	136	159
Total		35	(1,259)	(11,481)	(29,633)	(45,070)

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Table 1.2: Department of Veterans' Affairs 2016-17 Budget measures (continued)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures						
Outcome 3						
Spirit of ANZAC Centenary Experience Travelling Exhibition - additional funding	3.1					
Administered expenses		—	10,000	—	—	—
Total		—	10,000	—	—	—
Refurbishment of War Graves and Memorials	3.1					
Administered expenses		—	2,139	4,702	345	353
Total		—	2,139	4,702	345	353
Total Outcome 3						
Administered expenses		—	12,139	4,702	345	353
Total		—	12,139	4,702	345	353

Continued on next page

Table 1.2: Department of Veterans' Affairs 2016-17 Budget measures (continued)

		Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Expense measures							
All Outcomes							
Department of Veterans' Affairs - business case for veteran-centric reform							
	All						
Departmental expenses			—	18,653	—	—	—
Total			—	18,653	—	—	—
Department of Veterans' Affairs - improving processing systems							
	All						
Departmental expenses			—	3,792	1,264	—	—
Total			—	3,792	1,264	—	—
Total Outcome All							
Departmental expenses			—	22,445	1,264	—	—
Total			—	22,445	1,264	—	—
Total expense measures							
	Administered		35	19,417	2,659	(21,065)	(37,082)
	Departmental		—	25,175	1,807	406	431
Total			35	44,592	4,466	(20,659)	(36,651)
Capital Measures							
National Disability Insurance Scheme Savings Fund ¹							
	1.1, 1.2, 1.3, 1.6						
Departmental Capital			—	429	—	—	—
Total			—	429	—	—	—
Veterans' Review Board - case management system and alternative dispute resolution							
	1.1-1.6						
Departmental Capital			—	682	3	—	—
Total			—	682	3	—	—
Incapacity Payments - improved support for veterans							
	1.6						
Departmental Capital			—	109	—	—	—
Total			—	109	—	—	—

Continued on next page

Table 1.2: Department of Veterans' Affairs 2016-17 Budget measures (continued)

	Program	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Capital Measures						
Mental Health Treatment for Current and Former Members of the Australian Defence Force - improved access	1.6, 2.5, 2.6					
Departmental Capital		–	1,354	381	39	–
Total		–	1,354	381	39	–
New Veteran Public Hospital Pricing Agreements	2.2					
Administered Capital		nfp	nfp	nfp	nfp	nfp
Departmental Capital		nfp	nfp	nfp	nfp	nfp
Total		nfp	nfp	nfp	nfp	nfp
Department of Veterans' Affairs - improving processing systems	All					
Departmental Capital		–	16,008	2,841	–	–
Total		–	16,008	2,841	–	–
Trans-Pacific Partnership implementation	All					
Departmental Capital		–	300	–	–	–
Total		–	300	–	–	–
Total capital measures						
Departmental		–	18,882	3,225	39	–
Total		–	18,882	3,225	39	–

Prepared on a Government Finance Statistics (fiscal) basis.

¹ The lead entity for this measure is the Department of Social Services (DSS). The full measure description and package details appear in BP2 under the DSS Portfolio.² The lead entity for this measure is the Department of Health (DoH). The full measure description and package details appear in BP2 under the DoH Portfolio.

Section 2: Outcomes and planned performance

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

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

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

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 1.1: Veterans' Income Support and Allowances					
Administered Expenses					
Special Appropriations	2,494,369	2,415,278	2,327,175	2,261,088	2,237,375
Administered total	2,494,369	2,415,278	2,327,175	2,261,088	2,237,375
Departmental Expenses					
Departmental appropriation ¹	59,700	62,919	58,624	57,226	57,101
Expenses not requiring appropriation in the Budget year ²	7,145	7,208	6,928	5,926	5,470
Departmental total	66,845	70,127	65,552	63,152	62,571
Total expenses for program 1.1	2,561,214	2,485,405	2,392,727	2,324,240	2,299,946
Program 1.2: Veterans' Disability Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,916	14,771	15,171	15,127	15,750
Special Appropriations	1,543,761	1,514,016	1,505,374	1,517,781	1,535,490
Administered total	1,557,677	1,528,787	1,520,545	1,532,908	1,551,240
Departmental Expenses					
Departmental appropriation ¹	40,236	42,439	39,511	38,567	38,485
Expenses not requiring appropriation in the Budget year ²	4,290	4,333	4,169	3,565	3,291
Departmental total	44,526	46,772	43,680	42,132	41,776
Total expenses for program 1.2	1,602,203	1,575,559	1,564,225	1,575,040	1,593,016
Program 1.3: Assistance to Defence Widow/ers and Dependants					
Administered Expenses					
Special Appropriations	1,675,240	1,574,516	1,447,667	1,339,585	1,209,178
Administered total	1,675,240	1,574,516	1,447,667	1,339,585	1,209,178
Departmental Expenses					
Departmental appropriation ¹	11,542	12,188	11,335	11,064	11,041
Expenses not requiring appropriation in the Budget year ²	1,233	1,247	1,201	1,027	948
Departmental total	12,775	13,435	12,536	12,091	11,989
Total expenses for program 1.3	1,688,015	1,587,951	1,460,203	1,351,676	1,221,167

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Outcome 1:					
Program 1.4: Assistance and Other Compensation for Veterans and Dependants					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	8,005	8,103	8,149	8,141	8,742
Special Appropriations	17,237	14,985	13,090	11,470	10,220
Administered total	25,242	23,088	21,239	19,611	18,962
Departmental Expenses					
Departmental appropriation ¹	17,536	18,459	17,220	16,808	16,773
Expenses not requiring appropriation in the Budget year ²	1,688	1,701	1,632	1,395	1,288
Special Accounts ³	34,985	35,585	36,185	36,785	36,785
Departmental total	54,209	55,745	55,037	54,988	54,846
Total expenses for program 1.4	79,451	78,833	76,276	74,599	73,808
Program 1.5: Veterans' Children Education Scheme					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	15,576	15,545	15,999	15,983	16,872
Administered total	15,576	15,545	15,999	15,983	16,872
Departmental Expenses					
Departmental appropriation ¹	3,323	3,498	3,263	3,185	3,179
Expenses not requiring appropriation in the Budget year ²	384	387	371	317	293
Departmental total	3,707	3,885	3,634	3,502	3,472
Total expenses for program 1.5	19,283	19,430	19,633	19,485	20,344
Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	4,633	5,231	5,245	5,230	5,229
Special Appropriations	432,713	416,019	411,272	403,836	402,341
Special Accounts	315	240	600	350	55
Administered total	437,661	421,490	417,117	409,416	407,625
Departmental Expenses					
Departmental appropriation ¹	34,687	36,678	34,070	33,255	33,184
Expenses not requiring appropriation in the Budget year ²	3,218	3,263	3,140	2,695	2,492
Departmental total	37,905	39,941	37,210	35,950	35,676
Total expenses for program 1.6	475,566	461,431	454,327	445,366	443,301

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Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Outcome 1:					
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	132,800	196,400	221,800	229,900	229,900
Administered total	132,800	196,400	221,800	229,900	229,900
Total expenses for program 1.7	132,800	196,400	221,800	229,900	229,900
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	42,130	43,650	44,564	44,481	46,593
Special Appropriations	6,163,320	5,934,814	5,704,578	5,533,760	5,394,604
Special Accounts	315	240	600	350	55
Expenses not requiring appropriation in the Budget year	132,800	196,400	221,800	229,900	229,900
Administered total	6,338,565	6,175,104	5,971,542	5,808,491	5,671,152
Departmental Expenses					
Departmental appropriation ¹	167,024	176,181	164,023	160,105	159,763
Expenses not requiring appropriation in the Budget year ²	17,958	18,139	17,441	14,925	13,782
Special Accounts ³	34,985	35,585	36,185	36,785	36,785
Departmental total	219,967	229,905	217,649	211,815	210,330
Total Expenses for Outcome 1	6,558,532	6,405,009	6,189,191	6,020,306	5,881,482
	2015-16	2016-17	2017-18	2018-19	2019-20
Average Staffing Level (number)	1,037	1,006			

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (\$74)'.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and Australian Taxation Office data matching services.
3. DSHIS expenses.
4. Figures displayed as negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

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

	2015-16	2016-17	2017-18	2018-19	2019-20
\$('000)	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Income support pensions	2,489,929	2,411,139	2,323,203	2,257,282	2,233,725
Other allowances	4,440	4,139	3,972	3,806	3,650
Program support	59,700	62,919	58,624	57,226	57,101
Expenses not requiring appropriation in the Budget year	7,145	7,208	6,928	5,926	5,470
Total program expenses	2,561,214	2,485,405	2,392,727	2,324,240	2,299,946

Program 1.2: Veterans' Disability Support

	2015-16	2016-17	2017-18	2018-19	2019-20
\$('000)	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
Annual Administered Expenses:					
Appropriation Bill No. 1 & 3					
Medical examinations, fares and expenses	13,130	14,061	14,444	14,401	14,984
Repayments of maintenance deductions	71	-	-	-	-
Vehicle Assistance Scheme	715	710	727	726	766
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Disability pensions	1,541,538	1,511,951	1,503,430	1,515,946	1,533,651
Loss of earnings	437	428	417	397	409
Recreation transport allowance	1,786	1,637	1,527	1,438	1,430
Program support	40,236	42,439	39,511	38,567	38,485
Expenses not requiring appropriation in the Budget year	4,290	4,333	4,169	3,565	3,291
Total program expenses	1,602,202	1,575,559	1,564,225	1,575,040	1,593,016

Program 1.3: Assistance to Defence Widow/ers and Dependants

	2015-16	2016-17	2017-18	2018-19	2019-20
\$('000)	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
War & Defence Widows pension	1,675,240	1,574,516	1,447,667	1,339,585	1,209,178
Program support	11,542	12,188	11,335	11,064	11,041
Expenses not requiring appropriation in the Budget year	1,233	1,247	1,201	1,027	948
Total program expenses	1,688,015	1,587,951	1,460,203	1,351,676	1,221,167

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

	2015-16	2016-17	2017-18	2018-19	2019-20
	Estimated	Budget	Forward	Forward	Forward
\$(‘000)	actual		estimate	estimate	estimate
Annual administered expenses:					
Appropriation Bill No. 1 & 3					
Compensation and Legal Expenses	1,585	1,609	1,636	1,630	1,768
Defective Administration	250	249	248	247	256
Payments to ESOs (BEST & TIP)	4,993	5,068	5,065	5,064	5,457
Veterans' Access to Community Information	1,100	1,115	1,136	1,134	1,193
Act of Grace	77	62	64	66	68
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Funeral benefits	10,108	9,083	8,162	7,334	6,590
POW (E)	5,000	4,028	3,246	2,615	2,107
Compensation payments for BCAL veterans	804	761	720	681	681
<i>Compensation (Japanese Internment) Act 2001</i>					
POW (J)	50	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	56	58	60	62	64
<i>Defence Service Homes Act 1918</i>					
Interest subsidy	1,219	1,030	877	753	753
Special Account expenses:					
DSHIS	34,985	35,585	36,185	36,785	36,785
Program support	17,536	18,459	17,220	16,808	16,773
Expenses not requiring appropriation in the Budget year	1,688	1,701	1,632	1,395	1,288
Total program expenses	79,451	78,833	76,276	74,599	73,808

Program 1.5: Veterans' Children Education Scheme

	2015-16	2016-17	2017-18	2018-19	2019-20
	Estimated	Budget	Forward	Forward	Forward
\$(‘000)	actual		estimate	estimate	estimate
Annual administered expenses:					
Appropriation Bill No. 1 & 3					
Veterans' Children Education Scheme	15,576	15,545	15,999	15,983	16,872
Program support	3,323	3,498	3,263	3,185	3,179
Expenses not requiring appropriation in the Budget year	384	387	371	317	293
Total program expenses	19,283	19,430	19,633	19,485	20,344

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

	2015-16	2016-17	2017-18	2018-19	2019-20
	Estimated	Budget	Forward	Forward	Forward
\$('000)	actual		estimate	estimate	estimate
Annual administered expenses:					
Appropriation Bill No. 1 & 3					
Other income support and compensation-related payments - SRCA	2,696	3,088	2,991	2,889	2,888
Other income support and compensation-related payments - MRCA	1,937	2,143	2,254	2,341	2,341
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation Act 1988</i>					
Permanent impairment	39,779	36,596	37,456	34,854	35,900
Benefits for eligible dependants	16,474	16,131	15,593	15,120	15,695
Incapacity payments	67,189	63,251	62,509	61,032	63,840
Medical examinations	4,868	4,393	4,570	4,400	4,488
Death payments	2,474	2,342	2,406	2,405	2,511
Other income support and compensation-related payments	334	334	342	342	353
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	175,186	157,683	142,002	127,246	113,918
Benefits for eligible dependants	8,291	8,056	7,853	7,458	7,787
Income maintenance payments	105,838	114,184	124,979	136,955	143,524
Medical examinations	12,243	12,659	13,085	13,522	13,792
Other income support and compensation-related payments	37	390	477	502	533
Special Account Expenses:					
Military death claim compensation	315	240	600	350	55
Program support	34,687	36,678	34,070	33,255	33,184
Expenses not requiring appropriation in the Budget year	3,218	3,263	3,140	2,695	2,492
Total program expenses	475,566	461,431	454,327	445,366	443,301

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

	2015-16	2016-17	2017-18	2018-19	2019-20
	Estimated	Budget	Forward	Forward	Forward
\$('000)	actual		estimate	estimate	estimate
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	132,800	196,400	221,800	229,900	229,900
Total program expenses	132,800	196,400	221,800	229,900	229,900

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

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 – To deliver means tested income support pensions and other allowances to eligible veterans and dependants under the <i>Veterans’ Entitlements Act 1986</i> and related legislation. As an agent of Department of Social Services pay other forms of income support to eligible veterans, members and former members of the Defence Force and Peacekeeping Force. Income support payments provide a regular source of income for eligible veterans, partners, widow/ers, and other eligible people with limited means.		
Delivery	Deliver means tested income support pensions and other allowances to veterans under the <i>Veterans’ Entitlement Act 1986</i> and related legislation, by: <ul style="list-style-type: none">• Processing new claims for income support pensions to eligible veterans and dependants;• Processing claims for Commonwealth Seniors Health Card and the DVA Health Card – For Pharmaceutical Only (Orange Card);• Processing claims to determine qualifying service;• Processing aged care means test assessments; and• Processing departmental and pensioner-initiated reviews.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Timeliness:</i> Mean time to process new claims (days)	32
	<i>Timeliness:</i> Mean time to process pensioner initiated reviews (days)	14
	<i>Price:</i> Cost per income support beneficiary	269
	<i>Quality:</i> Critical error rate for income support processing	<5%
2016-17	<i>Timeliness:</i> Mean time to process new claims (days)	32
	<i>Timeliness:</i> Mean time to process pensioner initiated reviews (days)	14
	<i>Price:</i> Cost per income support beneficiary	269
	<i>Quality:</i> Critical error rate for income support processing	<5%
	<i>Measurement:</i> The number of days within which 50% of cases will be processed (days)	New claims: 30 Pensioner initiated reviews: 10
	<i>Quality:</i> Correctness rate	>95%
2017-18 and beyond	<i>Measurement:</i> The number of days within which 50% of cases will be processed (days)	New claims: 30 Pensioner initiated reviews: 10
	<i>Quality:</i> Correctness rate	>95%
Purposes (b)	Provide income support to eligible persons and their dependants	

Program 1.2 – To deliver disability pensions, allowances and special purpose assistance to eligible veterans and members of the Defence Force or Peacekeeping Force under the *Veterans' Entitlements Act 1986* and related legislation.

The program provides compensation to eligible veterans (including Australian merchant mariners) and members of the Defence Force or Peacekeeping Force for the tangible effects of war or defence service. Eligible persons receive disability pensions and ancillary benefits.

Delivery	<p>Deliver disability pensions and related allowances to veterans under the <i>Veterans' Entitlements Act 1986</i> and related legislation by:</p> <ul style="list-style-type: none"> • Processing new claims for the disability pension; • Processing applications for assessments of disability pension rates; • Processing applications for Loss of Earnings and Recreation Allowance; • Processing repayments of medical transport and maintenance deductions; and • Processing applications for Vehicle Assistance.
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Performance information

Year	Performance criteria (a)	Targets
2015-16	<p><i>Timeliness:</i> Mean number of days to process a primary claim (days)</p> <p><i>Timeliness:</i> Mean number of days to prepare s. 31 review (days)</p> <p><i>Price:</i> Average cost per disability pensioner</p> <p><i>Quality:</i> Critical errors</p>	<p>75</p> <p>40</p> <p>449</p> <p><5%</p>
2016-17	<p><i>Timeliness:</i> Mean number of days to process a primary claim (days)</p> <p><i>Timeliness:</i> Mean number of days to prepare s. 31 review (days)</p> <p><i>Price:</i> Average cost per disability pensioner</p> <p><i>Quality:</i> Critical errors</p>	<p>75</p> <p>40</p> <p>449</p> <p><5%</p>
	<p><i>Measurement:</i> The number of days within which 50% of claims will be finalised (days)</p> <p><i>Quality:</i> Correctness rate</p>	<p>100</p> <p>>95%</p>
2017-18 and beyond	<p><i>Measurement:</i> The number of days within which 50% of claims will be finalised (days)</p> <p><i>Quality:</i> Correctness rate</p>	<p>100</p> <p>>95%</p>
Purposes (b)	Provide compensation to eligible persons	

Program 1.3 – Deliver war widow/ers and Defence pensions, allowances and special purpose assistance to the dependants of veterans under the <i>Veterans’ Entitlements Act 1986</i> and related legislation including the payment of war widow/ers claims for compensation.		
Delivery	Deliver pensions, allowances and other support to war and Defence widow/ers under the <i>Veterans’ Entitlements Act 1986</i> and related legislation, by processing new claims for the war widow/ers and other dependants’ pension.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Timeliness:</i> Mean number of days to process a primary claim	75
	<i>Timeliness:</i> Mean number of days to prepare s. 31 review.	40
	<i>Price:</i> Cost per war widow/ers pensioner beneficiary	164
	<i>Quality:</i> Critical errors	<5%
2016-17	<i>Timeliness:</i> Mean number of days to process a primary claim	75
	<i>Timeliness:</i> Mean number of days to prepare s. 31 review.	40
	<i>Price:</i> Cost per war widow/ers pensioner beneficiary	164
	<i>Quality:</i> Critical errors	<5%
	<i>Measurement:</i> The number of days within which 50% of claims will be finalised (days)	30
	<i>Quality:</i> Correctness rate	>95%
2017-18 and beyond	<i>Measurement:</i> The number of days within which 50% of claims will be finalised (days)	30
	<i>Quality:</i> Correctness rate	>95%
Purposes (b)	Provide compensation to eligible dependants	

Program 1.4 – To deliver other allowances and assistance to eligible veterans and dependants under the <i>Veterans’ Entitlements Act 1986</i> and related legislation including home support loans, funeral benefits, prisoner of war ex gratia payments and payments on behalf of Commonwealth and allied countries. The Department also provides assistance to the Ex-Service Organisations (ESO) community through Building Excellence in Support and Training (BEST) grants and funding the Training and Information Program (TIP).		
Delivery	To deliver other allowances and assistance to eligible veterans and dependants under the <i>Veterans’ Entitlements Act 1986</i> and related legislation, by: <ul style="list-style-type: none">• Processing funeral benefit claims;• Processing claims for and maintain housing loans;• Providing grants funding to eligible ESOs for provision of services to support the veteran community; and• Providing ESO representatives with essential skills for pension and compensation claims and welfare work.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	Funeral Benefits <i>Timeliness:</i> Mean time to process funeral benefits claims (days) <i>Quality:</i> Critical errors Defence Home Loans <i>Timeliness:</i> Mean time to process subsidy (days) <i>Quality:</i> Critical errors	10 <5% 18 <5%
2016-17	Funeral Benefits <i>Timeliness:</i> Mean time to process funeral benefits claims (days) <i>Quality:</i> Critical errors Defence Home Loans <i>Timeliness:</i> Mean time to process subsidy (days) <i>Quality:</i> Critical errors	10 <5% 18 <5%
	Funeral Benefits <i>Measurement:</i> The number of days within which 50% of claims will be processed (days) <i>Quality:</i> Correctness rate Defence Home Loans <i>Measurement:</i> The number of days within which 50% of claims will be finalised (days) <i>Quality:</i> Correctness rate	10 >95% 18 >95%
2017-18 and beyond	Funeral Benefits <i>Measurement:</i> The number of days within which 50% of claims will be processed (days) <i>Quality:</i> Correctness rate Defence Home Loans <i>Measurement:</i> The number of days within which 50% of claims will be finalised (days) <i>Quality:</i> Correctness rate	10 >95% 18 >95%
Purposes (b)	Provide allowances and assistance to eligible persons and their dependents	

Program 1.5 – To deliver financial assistance to eligible students under the <i>Veterans’ Entitlements Act 1986</i> Veterans’ Children Education Scheme (VCES) and the <i>Military Rehabilitation and Compensation Act 2004</i> Education and Training Scheme (MRCAETS) to assist with their education needs.		
Delivery	Deliver financial assistance and allowances to eligible students, by: <ul style="list-style-type: none">Processing new claims under VCES and MRCAETS.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Quality:</i> Critical errors	<5%
2016-17	<i>Quality:</i> Critical errors	<5%
	<i>Measurement:</i> The number of days within which 50% of claims will be finalised (days) <i>Quality:</i> Correctness rate <i>Quality: (Client satisfaction):</i> Percentage of responses to the annual Education Schemes Satisfaction Survey indicating that clients thought the support provided helped the student reach their academic potential <i>Quality (Achieving the Schemes’ Outcomes):</i> Percentage of the Education Schemes’ clients progressing through each level of their education or career training.	28 >95% >75% >85%
2017-18 and beyond	<i>Measurement:</i> The number of days within which 50% of claims will be finalised (days) <i>Quality:</i> Correctness rate <i>Quality: (Client satisfaction):</i> Percentage of responses to the annual Education Schemes Satisfaction Survey indicating that clients thought the support provided helped the student reach their academic potential <i>Quality (Achieving the Schemes’ Outcomes):</i> Percentage of the Education Schemes’ clients progressing through each level of their education or career training.	28 >95% >75% >85%
Purposes (b)	Provide financial assistance to eligible students	

Program 1.6 – To provide compensation to current and former members of the Australian Defence Force and their dependants under the <i>Safety, Rehabilitation and Compensation Act 1988</i> and the <i>Military Rehabilitation and Compensation Act 2004</i> and related legislation.		
Delivery	Deliver income support and compensation to veterans eligible under the <i>Safety, Rehabilitation and Compensation Act 1988</i> and the <i>Military Rehabilitation and Compensation Act 2004</i> and related legislation, by: <ul style="list-style-type: none">• Processing new claims to determine liability;• Processing incapacity payments for injuries resulting in permanent disability;• Processing non-economic loss lump sums or pensions for injuries resulting in permanent disability; and• Processing payments to the dependants of deceased veterans under the MRCA and SRCA.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Quality:</i> Critical errors under SRCA <i>Timeliness:</i> Mean number of days to determine a liability under SRCA (days) <i>Quality:</i> Critical errors under MRCA (days) <i>Timeliness:</i> Mean number of days to determine a liability under MRCA	<5% 120 <5% 120
2016-17	<i>Quality:</i> Critical errors under SRCA <i>Timeliness:</i> Mean number of days to determine a liability under SRCA (days) <i>Quality:</i> Critical errors under MRCA (days) <i>Timeliness:</i> Mean number of days to determine a liability under MRCA	<5% 120 <5% 120
	<i>Measurement:</i> The number of days within which 50% of claims will be finalised (days) <i>Quality:</i> Correctness rate	Liability and Permanent Impairment: 100 Incapacity: 50 >95%
2017-18 and beyond	<i>Measurement:</i> The number of days within which 50% of claims will be finalised (days) <i>Quality:</i> Correctness rate	Liability and Permanent Impairment: 100 Incapacity: 50 >95%
Purposes (b)	Provide compensation to eligible persons and their dependents	

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

Linked programs

Department of Health
<ul style="list-style-type: none">• Program 4.3 – Pharmaceutical Benefits• Program 2.3 – Health Workforce• Program 6.3 – Residential and Flexible Care
Department of Human Services
<ul style="list-style-type: none">• Program 1.1 – Services to the Community – Social Security and Welfare• Program 1.2 – Services to the Community - Health
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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 2.1: General Medical Consultations and Services					
Administered Expenses					
Special Appropriations	854,182	837,669	822,818	800,271	792,230
Administered total	854,182	837,669	822,818	800,271	792,230
Departmental Expenses					
Departmental appropriation ¹	20,889	21,989	20,512	20,022	19,979
Expenses not requiring appropriation in the Budget year ²	274	276	265	226	209
Departmental total	21,163	22,265	20,777	20,248	20,188
Total expenses for program 2.1	875,345	859,934	843,595	820,519	812,418
Program 2.2: Veterans' Hospital Services					
Administered Expenses					
Special Appropriations	1,599,953	1,608,438	1,618,905	1,627,227	1,646,338
Administered total	1,599,953	1,608,438	1,618,905	1,627,227	1,646,338
Departmental Expenses					
Departmental appropriation ¹	10,178	10,713	9,994	9,755	9,734
Expenses not requiring appropriation in the Budget year ²	918	925	887	759	700
Departmental total	11,096	11,638	10,881	10,514	10,434
Total expenses for program 2.2	1,611,049	1,620,076	1,629,786	1,637,741	1,656,772
Program 2.3: Veterans' Pharmaceuticals Benefits					
Administered Expenses					
Special Appropriations	366,258	337,243	321,337	312,151	301,013
Administered total	366,258	337,243	321,337	312,151	301,013
Departmental Expenses					
Departmental appropriation ¹	1,217	1,281	1,195	1,166	1,164
Expenses not requiring appropriation in the Budget year ²	36	36	34	29	27
Departmental total	1,253	1,317	1,229	1,195	1,191
Total expenses for program 2.3	367,511	338,560	322,566	313,346	302,204

Continued on next page

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2016-17 Forward estimate \$'000	2016-17 Forward estimate \$'000	2016-17 Forward estimate \$'000
Outcome 2:					
Program 2.4: Veterans' Community Care and Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	2,240	2,270	2,315	2,308	2,517
Special Appropriations	1,468,926	1,472,911	1,419,394	1,370,212	1,327,145
Administered total	1,471,166	1,475,181	1,421,709	1,372,520	1,329,662
Departmental Expenses					
Departmental appropriation ¹	29,643	31,203	29,107	28,412	28,352
Expenses not requiring appropriation in the Budget year ²	2,744	2,765	2,652	2,267	2,092
Departmental total	32,387	33,968	31,759	30,679	30,444
Total expenses for program 2.4	1,503,553	1,509,149	1,453,468	1,403,199	1,360,106
Program 2.5: Veterans' Counselling and Other Health Services					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	4,666	5,157	5,571	4,208	4,468
Special Appropriations	624,645	622,633	624,238	627,080	629,846
Administered total	629,311	627,790	629,809	631,288	634,314
Departmental Expenses					
Departmental appropriation ¹	29,138	30,692	28,618	27,935	27,878
Expenses not requiring appropriation in the Budget year ²	2,080	2,098	2,018	1,730	1,601
Departmental total	31,218	32,790	30,636	29,665	29,479
Total expenses for program 2.5	660,529	660,580	660,445	660,953	663,793
Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services					
Administered Expenses					
Special Appropriations	100,659	105,933	107,296	105,796	107,743
Administered total	100,659	105,933	107,296	105,796	107,743
Departmental Expenses					
Departmental appropriation ¹	14,361	16,268	14,293	13,895	13,886
Expenses not requiring appropriation in the Budget year ²	1,543	1,647	1,697	1,506	1,408
Departmental total	15,904	17,915	15,990	15,401	15,294
Total expenses for program 2.6	116,563	123,848	123,286	121,197	123,037

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Outcome 2:					
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	59,800	79,800	85,600	88,100	88,100
Administered total	59,800	79,800	85,600	88,100	88,100
Total expenses for program 2.7	59,800	79,800	85,600	88,100	88,100
Outcome 2 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	6,906	7,427	7,886	6,516	6,985
Special Appropriations	5,014,623	4,984,827	4,913,988	4,842,737	4,804,315
Expenses not requiring appropriation in the Budget year	59,800	79,800	85,600	88,100	88,100
Administered total	5,081,329	5,072,054	5,007,474	4,937,353	4,899,400
Departmental Expenses					
Departmental appropriation ¹	105,426	112,146	103,719	101,185	100,993
Expenses not requiring appropriation in the Budget year ²	7,595	7,747	7,553	6,517	6,037
Departmental total	113,021	119,893	111,272	107,702	107,030
Total expenses for Outcome 2	5,194,350	5,191,947	5,118,746	5,045,055	5,006,430
Average Staffing Level (number)	616	595			

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (\$74)'.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and Australian Taxation Office data matching services.
3. Figures displayed as negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

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

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$('000)					
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
LMO consultations	161,879	160,417	158,860	157,473	158,753
Specialist consultations	142,948	137,411	132,218	127,348	124,804
Medical services	449,935	441,731	434,836	419,645	412,344
Dental	99,420	98,110	96,904	95,805	96,329
Program support	20,889	21,989	20,512	20,022	19,979
Expenses not requiring appropriation in the Budget year	274	276	265	226	209
Total program expenses	875,345	859,934	843,595	820,519	812,418

Program 2.2: Veterans' Hospital Services

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$('000)					
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Public hospitals	743,466	754,268	768,435	782,511	795,031
Private hospitals	853,175	851,031	847,479	841,857	848,518
Psych	1	1	1	1	1
Nursing homes (POW)	3,311	3,138	2,990	2,858	2,788
Program support	10,178	10,713	9,994	9,755	9,734
Expenses not requiring appropriation in the Budget year	918	925	887	759	700
Total program expenses	1,611,049	1,620,076	1,629,786	1,637,741	1,656,772

Program 2.3: Veterans' Pharmaceuticals Benefits

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$('000)					
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Pharmaceutical services	366,258	337,243	321,337	312,151	301,013
Program support	1,217	1,281	1,195	1,166	1,164
Expenses not requiring appropriation in the Budget year	36	36	34	29	27
Total program expenses	367,511	338,560	322,566	313,346	302,204

Program 2.4: Veterans' Community Care and Support

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$(‘000)					
Annual administered expenses:					
Appropriation Bill No. 1 & 3					
Grants-In-Aid	145	145	145	145	145
Community Care Grants	624	633	641	639	717
Joint Venture Grants	1,103	1,119	1,132	1,128	1,226
JV Day Clubs	368	373	397	396	429
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Residential care	1,218,441	1,218,078	1,166,332	1,116,929	1,069,554
Community nursing	137,478	137,752	138,578	139,793	142,169
Veterans' Home Care	99,990	103,895	101,500	100,702	102,414
In-home respite	12,015	11,792	11,581	11,382	11,575
Carer and volunteer support	1,002	1,394	1,403	1,406	1,433
Program support	29,643	31,203	29,107	28,412	28,352
Expenses not requiring appropriation in the Budget year	2,744	2,765	2,652	2,267	2,092
Total program expenses	1,503,553	1,509,149	1,453,468	1,403,199	1,360,106

Program 2.5: Veterans' Counselling and Other Health Services

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$(‘000)					
Annual Administered Expenses:					
Appropriation Bill No. 1 & 3					
Counselling support & children's assistance	1,504	1,931	2,256	854	889
Compensation and legal expenses	55	56	57	57	61
Veterans' employment & training	618	645	695	694	715
Health & medical research	2,489	2,525	2,563	2,603	2,803
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Travel for treatment	184,167	185,433	190,606	195,750	199,077
Subsistence	6,486	6,563	6,642	6,727	6,896
Veterans and veterans' families counselling services	32,637	34,493	35,591	37,257	38,073
Non-institutional care - services	164,084	160,860	156,662	151,680	148,427
Non-institutional care - products	58,279	55,595	52,916	50,174	48,681
Rehabilitation appliances	169,832	171,346	173,466	177,137	180,148
Health treatment for BCAL veterans	8,800	7,984	7,976	7,976	8,136
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>					
Nuclear test health care payments	360	359	379	379	408
Program support	29,138	30,692	28,618	27,935	27,878
Expenses not requiring appropriation in the Budget year	2,080	2,098	2,018	1,730	1,601
Total program expenses	660,529	660,580	660,445	660,953	663,793

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

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$('000)					
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation Act 1988</i>					
Medical services	22,632	20,074	20,475	20,415	20,824
Rehabilitation services	6,258	6,142	6,246	6,228	6,352
Other services	9,450	9,282	8,874	7,976	8,136
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	45,103	52,076	51,685	50,295	51,509
Rehabilitation services	14,812	15,522	17,131	18,005	17,987
Other services	2,404	2,837	2,885	2,877	2,935
Program support	14,361	16,268	14,293	13,895	13,886
Expenses not requiring appropriation in the Budget year	1,543	1,647	1,697	1,506	1,408
Total program expenses	116,563	123,848	123,286	121,197	123,037

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

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$('000)					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	59,800	79,800	85,600	88,100	88,100
Total program expenses	59,800	79,800	85,600	88,100	88,100

Table 2.2.3: Performance criteria for Outcome 2

Table 2.2.3 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

Outcome 2: Maintain and enhance the physical wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements.		
Program 2.1 – Provide access to general and specialist medical and dental services to entitled DVA beneficiaries.		
Delivery	<ul style="list-style-type: none"> • Ensure entitled beneficiaries have access to general and specialist medical and dental services by maintaining servicing arrangements with these practitioner groups. • Ensure a geographically diverse range of providers participate in the arrangements for provision of general and specialist medical and dental services to entitled beneficiaries. • Ensure a comprehensive range of general and specialist medical and dental services are available to entitled beneficiaries in order to meet their health care needs. • Facilitate effective payment of medical practitioners under the Department of Veterans' Affairs arrangements. 	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Price:</i> Unit cost per cardholder	\$98
2016-17	<i>Price:</i> Unit cost per cardholder	\$98
	<p>Ensure arrangements are in place for the access to and delivery of quality general and specialist medical and dental services for DVA Health Card holders.</p> <ul style="list-style-type: none"> • Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality. <p>Maintain a schedule of general and specialist medical and dental services to meet the health care needs of DVA Health Card holders and maintain consistency with trends in the delivery of health care services.</p> <ul style="list-style-type: none"> • Number of listed services assessed versus the number of approved unlisted services. 	<p>>99%</p> <p>>97%</p>
2017-18 and beyond	<p>Ensure arrangements are in place for the access to and delivery of quality general and specialist medical and dental services for DVA Health Card holders.</p> <ul style="list-style-type: none"> • Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality. <p>Maintain a schedule of general and specialist medical and dental services to meet the health care needs of DVA Health Card holders and maintain consistency with trends in the delivery of health care services.</p> <ul style="list-style-type: none"> • Number of listed services assessed versus the number of approved unlisted services. 	<p>>99%</p> <p>>97%</p>
Purposes (b)	Providing eligible persons and their dependants access to health care services that promote early intervention, prevention and treatment, including advice and information about entitlements	

Program 2.2 – Provide access to hospital services for entitled beneficiaries through arrangements with hospitals in both the private and public sectors.		
Delivery	<ul style="list-style-type: none">• Ensure access to hospital services for entitled beneficiaries through arrangements in both the private and public sectors.• Ensure a comprehensive range of hospital services are made available to entitled beneficiaries in order to meet health care needs.• Facilitate effective payment of hospital providers under the Department of Veterans' Affairs arrangements.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Price:</i> Unit cost per cardholder	\$61
2016-17	<i>Price:</i> Unit cost per cardholder	\$61
	Ensure arrangements are in place for the access to and delivery of quality private and public hospital services for DVA Health Card holders. <ul style="list-style-type: none">• Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality.	>99%
2017-18 and beyond	Ensure arrangements are in place for the access to and delivery of quality private and public hospital services for DVA Health Card holders. <ul style="list-style-type: none">• Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality.	>99%
Purposes (b)	Providing eligible persons and their dependants access to health care services that promote early intervention, prevention and treatment, including advice and information about entitlements	

Program 2.3 – The Repatriation Pharmaceutical Benefits Scheme (RPBS) will provide entitled beneficiaries access to a comprehensive array of pharmaceuticals and wound dressings for the treatment of their health care needs.		
Delivery	<ul style="list-style-type: none">• Ensure entitled beneficiaries have access to a comprehensive range of pharmaceuticals and wound dressings that meet their health care needs.• Facilitate arrangements with pharmaceutical sponsors for the listing of the range of items appropriate to the entitled beneficiary population.• Facilitate effective payment of approved pharmacies for supplying items under the RPBS.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Price:</i> Unit cost per cardholder	\$5
2016-17	<i>Price:</i> Unit cost per cardholder	\$5
	Ensure arrangements are in place for the access to and delivery of quality pharmaceutical services for DVA Health Card holders. <ul style="list-style-type: none">• Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality.	>99%
2017-18 and beyond	Ensure arrangements are in place for the access to and delivery of quality pharmaceutical services for DVA Health Card holders. <ul style="list-style-type: none">• Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality.	>99%
Purposes (b)	Providing eligible persons and their dependants access to health care services that promote early intervention, prevention and treatment, including advice and information about entitlements	

Program 2.4 – The program’s primary objective is to effectively manage community support and residential care programs, including development and review of policy and operational guidelines and procedures, and assessment of program effectiveness.

Veteran community care and support programs include the Veterans’ Home Care program and the Community Nursing program.

The program also provides the Australian Government subsidy for entitled veterans and war widow/ers living in residential care facilities.

The objectives of the Veterans’ Home Care and Community Nursing programs are to support veterans to remain independent in their homes, and improve their quality of life and health.

The veteran community is ageing and increasingly requires higher levels of service. The provision of these services helps to delay entry into residential aged care and maximises independence.

The Australian Government provides subsidies and supplements for veterans who are no longer able to live independently and who enter residential aged care.

Delivery	<p>Veterans' Home Care (VHC)</p> <ul style="list-style-type: none">• The Department contracts with 174 organisations across Australia to assess veterans and war widow/ers for VHC services and to deliver those services to approximately 55,000 veterans and war widow/ers.• To ensure services are of high quality, a contract and quality management framework, together with post-payment monitoring, is in place for both Community Nursing and VHC. <p>Community Nursing</p> <ul style="list-style-type: none">• The Department contracts with around 190 organisations across Australia to provide community nursing services to approximately 26,000 eligible veterans and war widow/ers. <p>Residential care</p> <ul style="list-style-type: none">• The Department funds residential subsidies and supplements for approximately 23,000 entitled veterans and war widow/ers residing in permanent and respite residential aged care. <p>Carer and Volunteer Support</p> <ul style="list-style-type: none">• The Department contracts Community Support Advisers to provide services through the program, focusing on day clubs for frail aged care veterans, health promotion, men's health peer education and other community, recreational and social health initiatives.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<i>Price:</i> Unit cost per cardholder	\$144
2016-17	<i>Price:</i> Unit cost per cardholder	\$144
	Ensure arrangements are in place for the access to and delivery of quality community care services for DVA Health Card holders. <ul style="list-style-type: none">• Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality.	>99%
2017-18 and beyond	Ensure arrangements are in place for the access to and delivery of quality community care services for DVA Health Card holders. <ul style="list-style-type: none">• Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality.	>99%
Purposes (b)	Providing eligible persons and their dependants access to health care services that promote early intervention, prevention and treatment, including advice and information about entitlements	

Program 2.5 – To provide a wide range of mental and allied health care services, including counselling and referral services for veterans, war widow/ers, serving members, former defence force members and their families.

Delivery

- Ensure arrangements are in place to assist veterans to reach treatment locations through a variety of systems and transport modes. This includes reimbursing travel costs privately incurred (including financial assistance towards the costs for meals and accommodation), arranging taxi/hire car and air travel, and purchasing ambulance services from public and private sector providers.
- Ensure arrangements are in place to provide an extensive range of rehabilitation aids which assist independent living and which are provided through a comprehensive system of prescribers and contracted suppliers.
- Maintain arrangements with allied health providers in both the public and private sectors for the delivery of a comprehensive range of allied health services to entitled beneficiaries in order to meet their health care needs.
- Ensure effective payment arrangements are in place for allied health providers.
- Provide access to counselling services through the VVCS including use of outreach counsellors and through relevant providers in the public and private health sectors:
 - intake and referral services
 - counselling services
 - after-hours counselling, and
 - group programme intervention.

Performance information

Year	Performance criteria (a)	Targets
2015-16	<p><i>Price:</i> Unit cost per cardholder</p> <p>Travel for Treatment</p> <p>Target percentage of claims for reimbursement processed within the Service Charter timeframe (28 days)</p> <p>Degree of complaints about arranged travel relative to the quantity of bookings</p> <p>Rehabilitation Appliances</p> <p><i>Cost:</i> Attributed across treatment population (days)</p> <p>Number of broad categories of aids and appliances available to the veteran community listed in the RAP Schedule (days)</p> <p>Percentage of aids and appliances listed may be prescribed by General Practitioners, Registered Nurses and Occupational Therapists</p> <p>Veteran Counselling</p> <p>Percentage of unique clients presenting for service who receive attention by an Outreach contracted Counsellor within two weeks of intake</p> <p>Centre based Counselling. Percentage of unique clients presenting for service who receive attention by a Centre based Counsellor within two weeks of intake</p> <p>Level of veteran satisfaction</p>	<p>\$142</p> <p>100%</p> <p><0.05%</p> <p>778</p> <p>251</p> <p>>95%</p> <p>>65%</p> <p>>80%</p> <p>High</p>
2016-17	<p><i>Price:</i> Unit cost per cardholder</p> <p>Travel for Treatment</p> <p>Target percentage of claims for reimbursement processed within the Service Charter timeframe (28 days)</p> <p>Degree of complaints about arranged travel relative to the quantity of bookings</p>	<p>\$142</p> <p>100%</p> <p><0.05%</p>

	<p>Rehabilitation Appliances</p> <p>Cost: Attributed across treatment population (days) 778</p> <p>Number of broad categories of aids and appliances available to the veteran community listed in the RAP Schedule (days) 251</p> <p>Percentage of aids and appliances listed may be prescribed by General Practitioners, Registered Nurses and Occupational Therapists >95%</p> <p>Veteran Counselling</p> <p>Percentage of unique clients presenting for service who receive attention by an Outreach contracted Counsellor within two weeks of intake >65%</p> <p>Centre based Counselling. Percentage of unique clients presenting for service who receive attention by a Centre based Counsellor within two weeks of intake >80%</p> <p>Level of veteran satisfaction High</p>	
	<p>Access to Services</p> <p>Ensure arrangements are in place for the access and delivery of quality mental and allied health services for DVA Health Card holders.</p> <ul style="list-style-type: none"> Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality. >99% <p>Maintain a schedule of services to meet the health care needs of DVA Health Card holders and maintain consistency with trends in the delivery of health care services.</p> <ul style="list-style-type: none"> Number of listed services accessed versus the number of approved unlisted services >97% <p>Travel</p> <p>Target percentage of claims for reimbursement processed within the Service Charter timeframe (28 days) 100%</p> <p>Degree of complaints about arranged travel relative to the quantity of bookings <0.05%</p> <p>Veterans and Veterans' Counselling Service (VVCS)</p> <p>Percentage of clients in receipt of an episode of care, who access a VVCS clinician (centre based or outreach) within two weeks of intake and assessment occurring >65%</p> <p>Client satisfaction >80%</p> <p>Veteran's Vocational Rehabilitation Service</p> <p>Clients with successful return to work >50%</p>	
2017-18 and beyond	<p>Access to Services</p> <p>Ensure arrangements are in place for the access and delivery of quality mental and allied health services for DVA Health Card holders.</p> <ul style="list-style-type: none"> Number of entitled beneficiaries accessing services versus the number who have registered a complaint in relation to un-met access and/or quality. >99% <p>Maintain a schedule of services to meet the health care needs of DVA Health Card holders and maintain consistency with trends in the delivery of health care services.</p> <ul style="list-style-type: none"> Number of listed services accessed versus the number of approved unlisted services >97% 	

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	<p>Travel</p> <p>Target percentage of claims for reimbursement processed within the Service Charter timeframe (28 days)</p> <p>Degree of complaints about arranged travel relative to the quantity of bookings</p> <p>Veterans and Veterans' Counselling Service (VVCS)</p> <p>Percentage of clients in receipt of an episode of care, who access a VVCS clinician (centre based or outreach) within two weeks of intake and assessment occurring</p> <p>Client satisfaction</p> <p>Veteran's Vocational Rehabilitation Service</p> <p>Clients with successful return to work</p>	<p>100%</p> <p><0.05%</p> <p>>65%</p> <p>>80%</p> <p>>50%</p>
Purposes (b)	<p>Providing eligible persons and their dependants access to health care services that promote early intervention, prevention and treatment, including advice and information about entitlements</p>	

Program 2.6 – To arrange for the provision of rehabilitation, medical and other related services under the <i>Safety, Rehabilitation and Compensation Act 1988</i> (SRCA) and the <i>Military Rehabilitation and Compensation Act 2004</i> (MRCA) and related legislation. This includes payment for medical treatment, rehabilitation services, attendant care and household services.		
Delivery	<ul style="list-style-type: none">Rehabilitation program goals measured for effectiveness using agreed outcome aspirations against actual results achieved.Veterans who claim incapacity payments for the first time because of an inability to work due to accepted conditions are assessed for rehabilitation.Clients who are identified for a rehabilitation assessment are referred to an approved service provider within 30 days.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	Error rates SRCA rehabilitation assessments Error rates SRCA accounts paid incorrectly Error rates MRCA rehabilitation assessments Error rates MRCA accounts paid incorrectly	<5% <5% <5% <5%
2016-17	Error rates SRCA rehabilitation assessments Error rates SRCA accounts paid incorrectly Error rates MRCA rehabilitation assessments Error rates MRCA accounts paid incorrectly	<5% <5% <5% <5%
	<i>Timeliness:</i> Mean number of days from referral receipt within which 90% of clients were assessed for rehabilitation (days) <i>Quality/Quantity:</i> 90% of new incapacity payees who have undergone a rehabilitation assessment within one month of the incapacity payment determination (days) <i>Quality/Quantity:</i> 90% of clients where rehabilitation goals were met or exceeded	30 30 90%
2017-18 and beyond	<i>Timeliness:</i> Mean number of days from referral receipt within which 90% of clients were assessed for rehabilitation (days) <i>Quality/Quantity:</i> 90% of new incapacity payees who have undergone a rehabilitation assessment within one month of the incapacity payment determination (days) <i>Quality/Quantity:</i> 90% of clients where rehabilitation goals were met or exceeded (days)	30 30 30
Purposes (b)	Ensuring continued access to high quality care, including mental health services and meaningful and appropriate rehabilitation support	

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 3.1: War Graves and Commemorations					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	29,542	46,462	37,796	30,185	27,058
Special Accounts	24,252	16,152	8,922	6,604	102
Administered total	53,794	62,614	46,718	36,789	27,160
Departmental Expenses					
Departmental appropriation ¹	22,848	24,050	22,435	21,899	21,853
Expenses not requiring appropriation in the Budget year ²	1,793	1,806	1,732	1,481	1,367
Departmental total	24,641	25,856	24,167	23,380	23,220
Total expenses for program 3.1	78,435	88,470	70,885	60,169	50,380
Program 3.2: Gallipoli-related Activities					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	5,846	3,596	3,672	3,183	3,530
Administered total	5,846	3,596	3,672	3,183	3,530
Departmental Expenses					
Departmental appropriation ¹	1,424	1,499	1,399	1,365	1,362
Expenses not requiring appropriation in the Budget year ²	63	64	61	52	48
Departmental total	1,487	1,563	1,460	1,417	1,410
Total expenses for program 3.2	7,333	5,159	5,132	4,600	4,940

Continued on next page

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	35,388	50,058	41,468	33,368	30,588
Special Accounts	24,252	16,152	8,922	6,604	102
Administered total	59,640	66,210	50,390	39,972	30,690
Departmental Expenses					
Departmental appropriation ¹	24,272	25,549	23,834	23,264	23,215
Expenses not requiring appropriation in the Budget year ²	1,856	1,870	1,793	1,533	1,415
Departmental total	26,128	27,419	25,627	24,797	24,630
Total expenses for Outcome 3	85,768	93,629	76,017	64,769	55,320
Movement of administered funds between years³					
	2015-16	2016-17	2017-18	2018-19	2019-20
Outcome 3					
Program 3.1 War Graves and Commemorations - Fromelles and Pozieres Centenary Services	(1,630)	1,630	-	-	-
Program 3.1 War Graves and Commemorations - Anzac Centenary Century of Service Domestic Program	(1,546)	484	-	1,062	-
Program 3.1 War Graves and Commemorations - Vietnam Veterans' Education Centre	(35)	(117)	-	20	132
Program 3.1 War Graves and Commemorations - Replacement of Anzac Day Lone Pine Services	(902)	902	-	-	-
Total movement of administered funds	(4,113)	2,899	-	1,082	132
Average Staffing Level (number)					
	2015-16	2016-17	2017-18	2018-19	2019-20
	170	164			

1. Departmental Appropriation combines 'Ordinary annual services (Appropriation Bills No. 1)' and 'Revenue from independent sources (\$74)'.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and Australian Taxation Office data matching services.
3. Figures displayed as negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.3.2: Program components of Outcome 3**Program 3.1: War Graves and Commemorations**

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$(‘000)					
Annual administered expenses:					
Appropriation Bill No. 1 & 3					
War graves care & maintenance	17,033	18,292	21,370	17,647	18,286
OAWG refurbishment, reconstruction & relocation	1,000	1,032	1,246	1,043	1,156
Compensation and legal expenses	5	5	5	5	5
Veterans' commemorative activities	11,504	27,133	15,175	11,490	7,611
Special Account Expenses:					
Australians at War	-	-	-	-	-
Services for Other Entities and Trust Moneys Special Account	102	102	122	102	102
Anzac Centenary Public Fund Special Account	24,150	16,050	8,800	6,502	-
Program support	22,848	24,050	22,435	21,899	21,853
Expenses not requiring appropriation in the Budget year	1,793	1,806	1,732	1,481	1,367
Total program expenses	78,435	88,470	70,885	60,169	50,380

Program 3.2: Gallipoli-related Activities

	2015-16 Estimated actual	2016-17 Budget	2017-18 Forward estimate	2018-19 Forward estimate	2019-20 Forward estimate
\$(‘000)					
Annual administered expenses:					
Appropriation Bill No. 1 & 3					
Gallipoli-related activities	5,846	3,596	3,672	3,183	3,530
Program support	1,424	1,499	1,399	1,365	1,362
Expenses not requiring appropriation in the Budget year	63	64	61	52	48
Total program expenses	7,333	5,159	5,132	4,600	4,940

Table 2.3.3: Performance criteria for Outcome 3

Table 2.3.3 below details the performance criteria for each program associated with Outcome 3. It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

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 – Acknowledge and commemorate the service and sacrifice of the men and women who served Australia and its allies in wars, conflicts and peace operations.		
Delivery	<ul style="list-style-type: none">• Lead and manage the Anzac Centenary and the Century of Service 2014-18 through the development and delivery of national and international commemorative services, providing support and funding for community initiatives, and supporting community awareness and preservation of Australia's wartime and service heritage and veterans' experiences.• Maintain, construct and refurbish war graves and post war commemorations within war cemeteries, gardens of remembrance, cemeteries and crematoria in Australia and Papua New Guinea; process claims for and provide official post war commemorations; and provide and maintain national memorials overseas.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<p>Maintain facilities and individual commemorations in Australia, PNG, South Africa, Korea, Japan, Malaysia & Singapore:</p> <ul style="list-style-type: none">War CemeteriesGardens of RemembranceMemorials to the MissingWar Graves in Australia & PNGOverseas graves (non world wars)Post War commemorations <p>Provide new Post War Commemorations</p> <p>Manage national memorials overseas</p> <p>Implement War Graves related projects</p> <p>Community awareness and education resources</p> <p>Grants applications approved</p>	<p>The Maintenance of war cemeteries, memorials and graves is undertaken in accordance with Commonwealth War Graves Commission (CWGC) published standards. Performance is measured through CWGC inspections and veteran and community feedback</p> <p>Commemorations are provided within published timeframes to meet Australian standards of production/construction</p> <p>Memorial presentation meets veteran and community approval and local requirements. Access and equity standards are met and, where applicable, information provided is both accurate and presented in a variety of formats</p> <p>Project implementation meets the budget and timing agreed and announced by Government</p> <p>High level of community and veteran satisfaction with quality and accessibility of resources</p> <p>Grant applications are processed within timelines. High level of community and veteran satisfaction with grant outcomes</p>

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	Domestic commemorative events	High level of community and veteran satisfaction with commemorative events
2016-17	<p>Maintain facilities and individual commemorations in Australia, PNG, South Africa, Korea, Japan, Malaysia & Singapore:</p> <ul style="list-style-type: none"> War Cemeteries Gardens of Remembrance Memorials to the Missing War Graves in Australia & PNG Overseas graves (non world wars) Post War commemorations <p>Provide new Post War Commemorations</p> <p>Manage national memorials overseas</p> <p>Implement War Graves related projects</p> <p>Community awareness and education resources</p> <p>Grants applications approved</p> <p>Domestic commemorative events</p>	<p>The Maintenance of war cemeteries, memorials and graves is undertaken in accordance with Commonwealth War Graves Commission (CWGC) published standards. Performance is measured through CWGC inspections and veteran and community feedback</p> <p>Commemorations are provided within published timeframes to meet Australian standards of production/construction</p> <p>Memorial presentation meets veteran and community approval and local requirements. Access and equity standards are met and, where applicable, information provided is both accurate and presented in a variety of formats</p> <p>Project implementation meets the budget and timing agreed and announced by Government</p> <p>High level of community and veteran satisfaction with quality and accessibility of resources</p> <p>Grant applications are processed within timelines. High level of community and veteran satisfaction with grant outcomes</p> <p>High level of community and veteran satisfaction with commemorative events</p>
	<p>Maintenance is undertaken in accordance with CWGC published standards. Performance is measured through periodic inspections.</p> <p>Events are delivered safely, on schedule and within budget.</p> <p>Government is satisfied with quality.</p>	<p>100% of inspected graves comply</p> <p>The number of safety incidents reported is less than 1% of those attendance</p> <p>100% of events are delivered on time and with less than a 5% variation in actual expenditure compared to budget</p> <p>The Minister of Veterans' Affairs confirms the Government's satisfaction with the quality of each event</p>
2017-18 and beyond	<p>Maintenance is undertaken in accordance with CWGC published standards. Performance is measured through periodic inspections.</p> <p>Events are delivered safely, on schedule and within budget.</p>	<p>100% of inspected graves comply</p>

	Government is satisfied with quality.	<p>The number of safety incidents reported is less than 1% of those attendance</p> <p>100% of events are delivered on time and with less than a 5% variation in actual expenditure compared to budget</p> <p>The Minister of Veterans' Affairs confirms the Government's satisfaction with the quality of each event</p>
Purposes (b)	Commemorate service and sacrifice through solemn and dignified commemorative services	

Program 3.2 – Coordinate and manage the delivery of annual commemorative and related activities at Gallipoli.		
Delivery	Planning for and conduct of annual Anzac Day and commemorative services and management of related reviews and research.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	Level of community engagement and satisfaction Media interest	High Positive
2016-17	Level of community engagement and satisfaction Media interest	High Positive
	Events are delivered safely, on schedule and within budget. Government is satisfied with quality.	The number of safety incidents reported is less than 1% of those attendance 100% of events are delivered on time and with less than a 5% variation in actual expenditure compared to budget The Minister of Veterans' Affairs confirms the Government's satisfaction with the quality of each event
2017-18 and beyond	Events are delivered safely, on schedule and within budget. Government is satisfied with quality.	The number of safety incidents reported is less than 1% of those attendance 100% of events are delivered on time and with less than a 5% variation in actual expenditure compared to budget The Minister of Veterans' Affairs confirms the Government's satisfaction with the quality of each event
Purposes (b)	Commemorate service and sacrifice through solemn and dignified commemorative services	

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences in entity resourcing and financial statements

There are differences between entity resourcing and the financial statements. These differences are caused by the accounting treatment for the departmental capital budget (DCB) that was implemented under net cost of services through Operation Sunlight. Additionally the Department has received funding where expenses have been incurred within the 2015-16 financial year and the related appropriation will be received in the 2016-17 financial year.

3.1.2 Analysis of budgeted financial statements

The Strategic Financial Plan and the Capital Management Plan provide the framework for DVA planning and response to future budgets and financial sustainability.

The budgeted financial statements are shown at three levels and reflect the financial results of the three reporting entities that comprise DVA's departmental accounts: DVA amalgamated, DVA excluding Defence Service Homes Insurance Scheme (DSHIS), and DSHIS.

Departmental (amalgamated)

The budgeted DVA and DSHIS financial statements form the basis of the financial statements that will appear in the organisation's 2015-16 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 excluding DSHIS)

Budgeted departmental income statement

The Department (excluding DSHIS) is budgeting for a breakeven operating result before depreciation and amortisation expense in 2016-17 and the forward estimates. Total revenue for the 2016-17 financial year is \$314.9 million which represents an increase of \$1.1 million from the 2015-16 financial year. It comprises of \$306.2 million of revenue from government and \$8.7 million of own-source.

Budgeted departmental balance sheet

The Department's (excluding DSHIS) net asset (equity) position for the 2016-17 financial year is projected to be \$35.9 million, and represents an increase of \$5.6 million from the 2015-16 position of \$30.3 million.

Budgeted total assets of \$116.4 million in 2016-17 represents an increase of \$3.0 million from 2015-16 of \$113.4 million. This mainly comprises of a decrease in intangibles of \$1.6 million, this has been offset by an increase in land and buildings of \$6.6 million.

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Budgeted liabilities of \$80.5 million in 2016-17 represent a decrease of \$2.6 million from 2015-16 of \$83.1 million and are primarily a result of a decrease in employee provisions of \$2.0 million.

Departmental (DSHIS)

Budgeted departmental income statement

DSHIS is budgeting for an operating surplus of \$3.9 million before depreciation and amortisation expense in 2016-17. Revenue for 2016-17 is expected to be \$40.9 million and consists of \$40.8 million of own-source income and \$0.1 million of revenue from government, an increase of \$1.1 million from 2015-16 of \$39.8 million. This increase is primarily driven by the sale of goods and services (premium revenue) which is expected to increase from \$35.0 million in 2015-16 to \$36.0 million in the 2016-17 financial year.

Budgeted departmental balance sheet

DSHIS's net asset position for 2016-17 is projected to be \$35.2 million, and increase over the forward years.

Budgeted liabilities for 2016-17 are expected to be \$44.0 million and reduce over the forward years.

Administered statements

Budgeted revenue and expenses

The Department will administer \$11.3 billion of administered funding in the 2016-17 financial year.

Budgeted assets and liabilities

Total administered assets are expected to remain stable at \$1.4 billion. Total administered liabilities are expected to increase by \$0.3 billion to \$8.6 billion in 2016-17 from the 2015-16 estimated actual of \$8.3 billion, represented by an increase in personal benefits of \$0.2 billion and an increase in other provisions and payables of \$0.1 billion.

3.2.1 Budgeted financial statements tables

**Table 3.1a: Departmental comprehensive income statement (amalgamated)
(Showing Net Cost of Services) (for the period ended 30 June)**

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
EXPENSE					
Employee benefits	192,260	187,763	187,294	182,019	179,969
Supplier expenses	111,392	133,143	111,412	109,765	111,232
Depreciation and amortisation	26,714	27,061	26,092	22,280	20,539
Insurance claims	29,000	29,500	30,000	30,500	30,500
Other expenses	256	256	256	-	-
Total expenses	359,622	377,723	355,054	344,564	342,240
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	43,936	42,746	43,759	39,155	39,153
Resources received free of charge	825	825	825	825	825
Other revenue	4,600	4,700	4,800	4,900	4,900
Total revenue	49,361	48,271	49,384	44,880	44,878
Gains					
Total own-source income	49,361	48,271	49,384	44,880	44,878
Net cost of services	310,261	329,452	305,670	299,684	297,362
Revenue from Government	303,097	306,341	284,028	282,354	281,773
Surplus (Deficit) before income tax	(7,164)	(23,111)	(21,642)	(17,330)	(15,589)

Continued on next page

Table 3.1a: Departmental comprehensive income statement (amalgamated) (Showing Net Cost of Services) (for the period ended 30 June) (continued)

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
Income tax expense (competitive neutrality)	-	-	-	-	-
Surplus (Deficit) after income tax	(7,164)	(23,111)	(21,642)	(17,330)	(15,589)
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(7,164)	(23,111)	(21,642)	(17,330)	(15,589)
Note: Reconciliation of operating result attributable to the agency					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total Comprehensive Income (loss) Attributable to the Australian Government	(7,164)	(23,111)	(21,642)	(17,330)	(15,589)
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	26,714	27,061	26,092	22,280	20,539
Total Comprehensive Income (loss) Attributable to the agency	19,550	3,950	4,450	4,950	4,950

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
ASSETS					
Financial assets					
Cash and equivalents	4,289	4,466	4,226	4,122	3,853
Trade and other receivables	16,532	16,251	16,267	15,709	15,721
Appropriation receivables	8,865	6,300	3,500	1,000	-
Investments	57,893	60,693	63,293	65,593	70,543
Total financial assets	87,579	87,710	87,286	86,424	90,117
Non-financial assets					
Land and buildings	9,180	15,769	16,158	22,494	28,925
Infrastructure, plant and equipment	2,266	2,807	3,675	4,847	5,891
Intangibles	82,536	80,922	70,777	55,048	41,180
Other non-financial assets	6,924	6,991	7,060	7,132	7,207
Total non-financial assets	100,906	106,489	97,670	89,521	83,203
Total assets	188,485	194,199	184,956	175,945	173,320
LIABILITIES					
Payables					
Supplier payables	18,917	17,883	17,390	16,720	16,412
Other payables	25,975	26,430	25,564	24,532	24,921
Total payables	44,892	44,313	42,954	41,252	41,333
Provisions					
Employee provisions	61,411	59,415	59,220	57,799	57,243
Other provisions	20,477	19,300	16,049	13,432	12,725
Total provisions	81,888	78,715	75,269	71,231	69,968
Total liabilities	126,780	123,028	118,223	112,483	111,301
Net assets	61,705	71,171	66,733	63,462	62,019
Equity					
Contributed equity	217,849	250,426	267,630	281,689	295,835
Asset revaluation reserve	10,592	10,592	10,592	10,592	10,592
Retained surplus (accumulated deficit)	(166,736)	(189,847)	(211,489)	(228,819)	(244,408)
Total equity	61,705	71,171	66,733	63,462	62,019

Prepared on Australian Accounting Standards basis

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

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	309,739	316,792	294,723	287,151	285,082
Sale of goods and services	51,869	50,816	51,533	46,943	46,372
Net GST received	9,846	9,741	9,901	10,460	10,581
Other	2,801	2,801	2,801	2,801	2,801
Total cash received	374,255	380,150	358,958	347,355	344,836
Cash used					
Employees	204,363	188,837	187,291	183,330	179,689
Suppliers	121,268	143,094	123,006	120,382	121,586
Other	47,807	45,242	46,301	41,447	41,530
Total cash used	373,438	377,173	356,598	345,159	342,805
Net cash from or (used by) operating activities	817	2,977	2,360	2,196	2,031
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,350	-	-	-	-
Total cash received	1,350	-	-	-	-
Cash used					
Purchase of property, plant and equipment, and intangibles	16,669	32,577	17,204	14,059	14,146
Purchase of investments	3,000	2,800	2,600	2,300	2,300
Total cash used	19,669	35,377	19,804	16,359	16,446
Net cash from or (used by) investing activities	(18,319)	(35,377)	(19,804)	(16,359)	(16,446)
FINANCING ACTIVITIES					
Cash received					
Equity Injections	16,669	32,577	17,204	14,059	14,146
Total cash received	16,669	32,577	17,204	14,059	14,146
Net cash from or (used by) financing activities	16,669	32,577	17,204	14,059	14,146
Net increase or (decrease) in cash held	(833)	177	(240)	(104)	(269)
Cash and cash equivalents at the beginning of the reporting period	5,122	4,289	4,466	4,226	4,122
Cash and cash equivalents at the end of the reporting period	4,289	4,466	4,226	4,122	3,853

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
EXPENSE					
Employee benefits	188,160	183,613	183,094	177,769	175,719
Supplier expenses	109,332	131,033	109,252	107,555	109,022
Depreciation and amortisation	26,639	26,986	26,017	22,205	20,464
Other expenses	256	256	256	-	-
Total expenses	324,387	341,888	318,619	307,529	305,205
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,101	7,911	7,924	2,320	2,318
Resources received free of charge	770	770	770	770	770
Total own-source revenue	10,871	8,681	8,694	3,090	3,088
Gains					
Total own-source income	10,871	8,681	8,694	3,090	3,088
Net cost of (contribution by) services	313,516	333,207	309,925	304,439	302,117
Revenue from Government	302,977	306,221	283,908	282,234	281,653
Surplus (Deficit) before income tax	(10,539)	(26,986)	(26,017)	(22,205)	(20,464)

Continued on next page

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
Income tax (competitive neutrality)	-	-	-	-	-
Surplus (Deficit) after income tax	(10,539)	(26,986)	(26,017)	(22,205)	(20,464)
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income attributable to the Australian Government	(10,539)	(26,986)	(26,017)	(22,205)	(20,464)
Note: Reconciliation of operating result attributable to agency					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total Comprehensive Income (loss) Attributable to the Australian Government	(10,539)	(26,986)	(26,017)	(22,205)	(20,464)
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	26,639	26,986	26,017	22,205	20,464
Total Comprehensive Income (loss) Attributable to the agency	16,100	-	-	-	-

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,856	2,012	1,801	1,626	1,357
Trade and other receivables	3,236	2,955	2,971	2,413	2,425
Appropriation receivables	8,865	6,300	3,500	1,000	-
Investments	-	-	-	-	-
Total financial assets	13,957	11,267	8,272	5,039	3,782
Non-financial assets					
Land and buildings	9,180	15,769	16,158	22,494	28,925
Infrastructure, plant and equipment	2,266	2,807	3,675	4,847	5,891
Intangibles	82,156	80,617	70,547	54,893	41,100
Other non-financial assets	5,858	5,925	5,994	6,066	6,141
Total non-financial assets	99,460	105,118	96,374	88,300	82,057
Total assets	113,417	116,385	104,646	93,339	85,839
LIABILITIES					
Payables					
Supplier payables	14,957	13,923	13,430	12,760	12,452
Other payables	4,164	4,619	3,753	2,721	3,110
Total payables	19,121	18,542	17,183	15,481	15,562
Provisions					
Employees provisions	61,411	59,415	59,220	57,799	57,243
Other provisions	2,550	2,502	1,130	1,092	385
Total provisions	63,961	61,917	60,350	58,891	57,628
Total liabilities	83,082	80,459	77,533	74,372	73,190
Net assets	30,335	35,926	27,113	18,967	12,649
Equity					
Contributed equity	217,849	250,426	267,630	281,689	295,835
Asset revaluation reserve	10,592	10,592	10,592	10,592	10,592
Retained surplus (accumulated deficit)	(198,106)	(225,092)	(251,109)	(273,314)	(293,778)
Total equity	30,335	35,926	27,113	18,967	12,649

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	309,619	316,672	294,603	287,031	284,962
Sale of goods and services	11,034	8,981	8,698	3,108	2,537
Net GST received	9,846	9,741	9,901	10,460	10,581
Other	-	-	-	-	-
Total cash received	330,499	335,394	313,202	300,599	298,080
Cash used					
Employees	200,563	184,937	183,291	179,230	175,589
Suppliers	120,433	142,159	121,971	119,247	120,451
Other	11,707	8,142	8,151	2,297	2,309
Total cash used	332,703	335,238	313,413	300,774	298,349
Net cash from (used by)					
operating activities	(2,204)	156	(211)	(175)	(269)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1,350	-	-	-	-
Total cash received	1,350	-	-	-	-
Cash used					
Purchase of property, plant and equipment, and intangibles	16,669	32,577	17,204	14,059	14,146
Total cash used	16,669	32,577	17,204	14,059	14,146
Net cash from (used by)					
investing activities	(15,319)	(32,577)	(17,204)	(14,059)	(14,146)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	16,669	32,577	17,204	14,059	14,146
Total cash received	16,669	32,577	17,204	14,059	14,146
Net cash from (used by)					
financing activities	16,669	32,577	17,204	14,059	14,146
Net increase (decrease)					
in cash held	(854)	156	(211)	(175)	(269)
Cash and cash equivalents at the beginning of the reporting period	2,710	1,856	2,012	1,801	1,626
Cash and cash equivalents at the end of the reporting period	1,856	2,012	1,801	1,626	1,357

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
EXPENSES					
Employee benefits	4,100	4,150	4,200	4,250	4,250
Supplier expenses	3,225	3,275	3,325	3,375	3,375
Depreciation and amortisation	75	75	75	75	75
Insurance claims	29,000	29,500	30,000	30,500	30,500
Total expenses	36,400	37,000	37,600	38,200	38,200
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	35,000	36,000	37,000	38,000	38,000
Resources received free of charge	55	55	55	55	55
Other revenue	4,600	4,700	4,800	4,900	4,900
Total own-source revenue	39,655	40,755	41,855	42,955	42,955
Total own-source income	39,655	40,755	41,855	42,955	42,955
Net contribution by services	(3,255)	(3,755)	(4,255)	(4,755)	(4,755)
Revenue from Government	120	120	120	120	120
Surplus (Deficit) after income tax	3,375	3,875	4,375	4,875	4,875
Total comprehensive income attributable to the Australian Government	3,375	3,875	4,375	4,875	4,875
Note: Reconciliation of comprehensive income attributable to the agency					
	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total Comprehensive Income Attributable to the Australian Government	3,375	3,875	4,375	4,875	4,875
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	75	75	75	75	75
Total Comprehensive Income Attributable to the agency	3,450	3,950	4,450	4,950	4,950

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,433	2,454	2,425	2,496	2,496
Trade and other receivables	14,686	14,686	14,686	14,686	14,686
Appropriation receivables	-	-	-	-	-
Investments	57,893	60,693	63,293	65,593	70,543
Total financial assets	75,012	77,833	80,404	82,775	87,725
Non-financial assets					
Intangibles	380	305	230	155	80
Other non-financial assets	1,066	1,066	1,066	1,066	1,066
Total non-financial assets	1,446	1,371	1,296	1,221	1,146
Total assets	76,458	79,204	81,700	83,996	88,871
LIABILITIES					
Payables					
Supplier payables	5,350	5,350	5,350	5,350	5,350
Other payables	21,811	21,811	21,811	21,811	21,811
Total payables	27,161	27,161	27,161	27,161	27,161
Provisions					
Other provisions	17,927	16,798	14,919	12,340	12,340
Total provisions	17,927	16,798	14,919	12,340	12,340
Total liabilities	45,088	43,959	42,080	39,501	39,501
Net assets	31,370	35,245	39,620	44,495	49,370
Equity					
Contributed equity	-	-	-	-	-
Asset revaluation reserve	-	-	-	-	-
Retained surplus	31,370	35,245	39,620	44,495	49,370
Total equity	31,370	35,245	39,620	44,495	49,370

Prepared on Australian Accounting Standards basis

Table 3.3c: Budgeted departmental statement of cash flows (DSHIS) (for the period ended 30 June)

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sales of goods and services	42,000	43,000	44,000	45,000	45,000
Other	2,801	2,801	2,801	2,801	2,801
Total cash received	44,921	45,921	46,921	47,921	47,921
Cash used					
Employees	3,800	3,900	4,000	4,100	4,100
Suppliers	2,000	2,100	2,200	2,300	2,300
Other	36,100	37,100	38,150	39,150	39,221
Total cash used	41,900	43,100	44,350	45,550	45,621
Net cash from (used by) operating activities	3,021	2,821	2,571	2,371	2,300
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of investments	3,000	2,800	2,600	2,300	2,300
Total cash used	3,000	2,800	2,600	2,300	2,300
Net cash from (used by) investing activities	(3,000)	(2,800)	(2,600)	(2,300)	(2,300)
Net increase (decrease) in cash held	21	21	(29)	71	-
Cash and cash equivalents at the beginning of the reporting period	2,412	2,433	2,454	2,425	2,496
Cash and cash equivalents at the end of the reporting period	2,433	2,454	2,425	2,496	2,496

Prepared on Australian Accounting Standards basis

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2016-17)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2016	(166,736)	10,592	217,849	61,705
Comprehensive income				
Comprehensive income attributable to the Australian Government	(23,111)	-	-	(23,111)
Total comprehensive income attributable to the Australian Government	(23,111)	-	-	(23,111)
Transactions with owners				
Distribution to owners:				
Other	-	-	-	-
Contribution by owners:				
Appropriation (equity injection)	-	-	19,295	19,295
Departmental Capital Budget (DCBs)	-	-	13,282	13,282
Sub-total transactions with owners	-	-	32,577	32,577
Estimated closing balance as at 30 June 2017	(189,847)	10,592	250,426	71,171

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (Departmental Capital Budget)	13,317	13,282	13,899	14,020	14,146
Equity injections - Bill 2	1,189	19,295	3,305	39	-
Total capital appropriations	14,506	32,577	17,204	14,059	14,146
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	14,506	32,577	17,204	14,059	14,146
Total items	14,506	32,577	17,204	14,059	14,146
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	1,189	19,295	3,305	39	-
Funded by capital appropriations - Departmental Capital Budget ¹	13,317	13,282	13,899	14,020	14,146
TOTAL	14,506	32,577	17,204	14,059	14,146
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	16,669	32,577	17,204	14,059	14,146
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
plus Annual finance lease costs	-	-	-	-	-
less Gifted assets	-	-	-	-	-
less s32 / restructuring	-	-	-	-	-
Total cash used to acquire assets	16,669	32,577	17,204	14,059	14,146

Prepared on Australian Accounting Standards basis

- (a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (c) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
 - s74 retained revenue receipts; and
 - proceeds from the sale of assets.

Table 3.6: Statement of asset movements (2016-17)

	Buildings	Other infrastructure, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016				
Gross book value	20,388	9,279	208,754	238,421
Accumulated depreciation/ amortisation and impairment	(11,208)	(7,013)	(126,218)	(144,439)
Opening net book balance	9,180	2,266	82,536	93,982
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase or internally developed: Appropriation ordinary annual services ²	11,682	1,600	19,295	32,577
Total additions	11,682	1,600	19,295	32,577
Other movements				
Depreciation/amortisation expense	(5,093)	(1,059)	(20,909)	(27,061)
Total depreciation/amortisation	(5,093)	(1,059)	(20,909)	(27,061)
As at 30 June 2017				
Gross book value	32,070	10,879	228,049	270,998
Accumulated depreciation/ amortisation and impairment	(16,301)	(8,072)	(147,127)	(171,500)
Closing net book balance	15,769	2,807	80,922	99,498

Prepared on Australian Accounting Standards basis

- (a) "Appropriation equity" refers to equity injections provided through Appropriation Bills (No.2) 2016-17.
- (b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bills (No. 1) 2016-17 for DCBs or other operational expenses.

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee Benefits	10,100	10,060	10,040	10,010	10,211
Grants	6,865	6,965	6,983	6,976	7,545
Personal benefits	6,298,624	6,133,962	5,928,846	5,765,437	5,628,065
Payments to corporate entities	42,459	42,699	41,381	41,049	41,277
Other	5,139,378	5,145,989	5,074,016	4,996,439	4,955,264
Total expenses administered on behalf of government	11,497,426	11,339,675	11,061,266	10,819,911	10,642,362
LESS:					
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation revenue					
Other sources of non-taxation revenue	19,738	19,699	19,699	19,699	19,699
Total non-taxation	19,738	19,699	19,699	19,699	19,699
Total revenues administered on behalf of government	19,738	19,699	19,699	19,699	19,699
Net Cost of (contribution by) services	11,477,688	11,319,976	11,041,567	10,800,212	10,622,663
Surplus (Deficit)	(11,477,688)	(11,319,976)	(11,041,567)	(10,800,212)	(10,622,663)

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	46,033	46,033	46,033	46,033	46,033
Other receivables	86,287	86,287	86,287	86,287	86,287
Investments	1,272,481	1,269,935	1,268,306	1,275,836	1,283,418
Total financial assets	1,404,801	1,402,255	1,400,626	1,408,156	1,415,738
Non-financial assets					
Other	4,980	4,980	4,980	4,980	4,980
Total non-financial assets	4,980	4,980	4,980	4,980	4,980
Total assets administered on behalf of government	1,409,781	1,407,235	1,405,606	1,413,136	1,420,718
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Provisions and payables					
Other provisions and payables	2,597,462	2,693,835	2,797,182	2,909,564	3,021,778
Personal benefits	5,621,231	5,828,944	6,045,816	6,268,373	6,485,964
Grants payables	990	990	990	1,006	1,022
Employee provisions	1,880	1,880	1,880	1,880	1,880
Other payables and accrued expenses	33,251	33,251	33,251	33,251	33,251
Total provisions and payables	8,254,814	8,558,900	8,879,119	9,214,074	9,543,895
Total liabilities administered on behalf of the government	8,254,814	8,558,900	8,879,119	9,214,074	9,543,895
Net Administered Liabilities	6,845,033	7,151,665	7,473,513	7,800,938	8,123,177

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2015-16 \$'000	Budget 2016-17 \$'000	Forward estimate 2017-18 \$'000	Forward estimate 2018-19 \$'000	Forward estimate 2019-20 \$'000
OPERATING ACTIVITIES					
Cash received					
GST input credit received	43,512	43,512	43,512	43,512	43,512
Other	19,738	19,699	19,699	19,699	19,699
Total cash received	63,250	63,211	63,211	63,211	63,211
Cash used					
Personal benefits	6,139,826	5,926,249	5,711,974	5,542,880	5,410,474
Employees	10,100	10,060	10,040	10,010	10,211
Other	5,071,171	5,050,634	4,970,669	4,884,057	4,843,050
Grant payments	5,866	5,947	6,983	6,960	7,529
GST payments to suppliers	43,512	43,512	43,512	43,512	43,512
Payments to Corporate Entities	42,459	42,699	41,381	41,049	41,277
Total cash used	11,312,934	11,079,101	10,784,559	10,528,468	10,356,053
Net cash from (used by) operating activities	(11,249,684)	(11,015,890)	(10,721,348)	(10,465,257)	(10,292,842)
INVESTING ACTIVITIES					
Cash used					
Payments to Corporate Entities	7,472	7,154	7,486	7,530	7,582
Total cash used	7,472	7,154	7,486	7,530	7,582
Net cash from (used) by investing activities	(7,472)	(7,154)	(7,486)	(7,530)	(7,582)
Net increase/decrease in cash held	(11,257,156)	(11,023,044)	(10,728,834)	(10,472,787)	(10,300,424)
Cash and cash equivalents at beginning of reporting period	46,033	46,033	46,033	46,033	46,033
Cash from Official Public Account	11,266,627	11,032,515	10,738,305	10,482,339	10,310,055
Cash to Official Public Account	(9,471)	(9,471)	(9,471)	(9,552)	(9,631)
Cash and cash equivalents at end of reporting period	46,033	46,033	46,033	46,033	46,033

Prepared on Australian Accounting Standards basis

Table 3.11: Statement of administered asset movements (2016-17)

	Land	Buildings	Other infrastructure, plant and equipment	Intangibles - Computer Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016					
Gross book value	-	4,980	-	-	4,980
Opening net book balance	-	4,980	-	-	4,980
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase or internally developed:					
Appropriation equity ¹	-	-	-	-	-
Appropriation ordinary annual services ²	-	-	-	-	-
Total additions	-	-	-	-	-
Other movements					
As at 30 June 2017					
Gross book value	-	4,980	-	-	4,980
Closing net book balance	-	4,980	-	-	4,980

Prepared on Australian Accounting Standards basis

1. "Appropriation equity" refers to equity injections provided through Appropriation Bills (No.2) 2016-17.
2. "Appropriation ordinary annual services" refers to funding provided through Appropriation Bills (No. 1) 2016-17 for DCBs or other operational expenses.

Australian War Memorial

Entity resources and planned performance

AUSTRALIAN WAR MEMORIAL

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Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Government's outcome for the Australian War Memorial (the Memorial) includes all functions required of the Memorial under the *Australian War Memorial Act 1980*. One program and eight program components contribute to a single outcome:

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

This outcome is consistent with the Memorial's purpose, to commemorate the sacrifice of those Australians who have died in war. In 2016-17, the Memorial will meet this outcome by delivering the priorities outlined in the *Australian War Memorial Corporate Plan*.

The Memorial will continue to commemorate the Centenary of the First World War, in addition to other significant events, such as the 100th anniversary of the battles of Fromelles and Pozieres on the Western Front, and the 50th anniversary of the Battle of Long Tan. The Memorial will provide dignified and fitting ceremonies, not only for Anzac Day and Remembrance Day, but for other commemorative occasions such as the popular Last Post ceremony which will be conducted on a daily basis and continued to be streamed live via the Memorial's website.

Major activities include an enhanced display of additional (loaned) Victoria Cross medals, commissioned art programs, and the installation of a Flanders commemorative garden. Further commemorative programs include the Roll of Honour Soundscape and Commemorative Crosses. A new temporary exhibition, *For Country; For Nation*, will be developed for display from September 2016 to reflect, honour, remember and commemorate the contribution and sacrifice of indigenous Australians.

The Memorial's ongoing publication, public talks and exhibition program will disseminate information and engage with the broader Australian and international community.

Education programs will continue to be a focus and the Memorial will deliver a range of high quality, engaging, curriculum-related school education programmes as well as renewed Memorial boxes and an increase in online resources for teachers and students.

In partnership with the Department of Veterans' Affairs and corporate partners, the Memorial will continue to contribute to the delivery of the nationwide tour of the *Spirit of Anzac Centenary exhibition*.

The visitor digital experience will be enhanced in 2016-17, allowing more Australians in remote and regional areas to commemorate, understand and conduct research into Australia's military history and their personal connections to that history. A formal digital strategy will complement the public's existing online engagement with the Memorial through improved access to service records, the national collection and retail channels, and an increased social media presence.

The Collection Development strategy will continue to be developed and implemented to identify gaps in the Collection, determine an approach for collecting for new conflicts, develop themes for collection development and ensure acquisitions and donations are managed effectively and efficiently.

Collecting in this period is particularly driven by the availability of large technology and other equipment used by members of the Australian Defence Force over a generation of operations in war and in peacekeeping and humanitarian missions. That includes artefacts of land, sea and air capability from Iraq and Afghanistan, maritime border protection and anti-piracy activity, and humanitarian missions through our region and around the world, and the stories of those involved in them.

Management and archiving of official records will be a particular focus for the Research Centre, the Memorial's archive, for use in a range of official history projects, public programs and community access onsite and online.

The Memorial will continue to record the history of war through several significant research projects, including the finalisation and publication of the *Official History of Peacekeeping and Post-Cold War Conflicts*. The Memorial will also commence the significant project to research and author the *Official History of Australian Operations in Iraq, Afghanistan and East Timor* and the *Vietnam War Medical Legacies* project.

A Memorial Master Plan will be developed to address the future exhibition, archive and storage needs required to provide appropriate facilities to effectively tell the stories of the Australian experience of war for the next one hundred years. The plan will incorporate gallery development, site accommodation and storage, and the Campbell and Mitchell precincts.

The Memorial continues to implement an Enterprise Architecture Strategy to improve business processes across all Memorial operations, increase flexibility for staff to achieve business goals, and to provide better services and facilities for visitors.

1.2 ENTITY RESOURCE STATEMENT

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

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

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

Information in this table is presented on a resourcing (i.e. 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 Budget estimates for 2016-17
as at Budget May 2016**

	2015-16 <i>Estimated Actual \$'000</i>	2016-17 estimate \$'000
Opening balance/cash reserves at 1 July	68,110	68,661
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	42,473	42,720
Annual appropriations - other services (b)		
Equity injection	7,472	7,154
Total annual appropriations	49,945	49,874
Amount received from related entities		
Amounts from other entities (c)	3,077	3,077
Total amounts received from related entities	3,077	3,077
Total funds from Government	53,022	52,951
Funds from other sources		
Interest	2,176	2,140
Royalties	230	250
Sale of goods and services	4,381	4,425
Other	2,117	1,206
Total funds from other sources	8,904	8,021
Total net resourcing for AWM	130,036	129,633
	2015-16	2016-17
Average staffing level	265	278

Prepared on a resourcing basis for all purposes.

All figures shown above are GST exclusive.

(a) Appropriation Bill (No. 1) 2016-17.

(b) Appropriation Bill (No. 2) 2016-17.

(c) Amounts received from other entities within the portfolio, or from other portfolios.

The Australian War Memorial is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Veterans' Affairs which are then paid to the AWM and are considered 'departmental' for all purposes.

1.3 BUDGET MEASURES

There are no Budget measures in Part 1 relating to the Australian War Memorial in the 2016-17 Budget.

Section 2: Outcomes and planned performance

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

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

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
Program 1.1: Australian War Memorial					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	42,473	42,720	41,402	41,070	41,277
Payments from related entities	3,077	3,077	-	-	-
Expenses not requiring appropriation in the Budget year ¹	12,028	19,099	18,031	18,091	18,149
Revenues from other independent sources	10,004	9,121	9,510	9,153	9,144
Total expenses for Program 1.1	67,582	74,017	68,943	68,314	68,570
Total expenses for Outcome 1	67,582	74,017	68,943	68,314	68,570
Movement of funds between years²	2015-16	2016-17	2017-18	2018-19	2019-20
Program 1.1: Australian War Memorial: Spirit of Anzac Centenary Experience	(1,600)	1,200	400		
Average Staffing Level (number)	2015-16	2016-17			
	265	278			

- Expenses not requiring appropriation in the Budget year are made up of depreciation expenses.
- Figures displayed as negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

Table 2.1.2: Program components of Outcome 1**Program 1.1: Australian War Memorial**

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
1.1 - Commemorative Ceremonies					
Annual departmental expenses:					
Departmental item	1,067	1,043	993	982	985
Total component 1 expenses	1,067	1,043	993	982	985
1.2 - National Memorial & Grounds					
Annual departmental expenses:					
Departmental item	7,171	7,005	6,674	6,602	6,614
Total component 2 expenses	7,171	7,005	6,674	6,602	6,614
1.3 - National Collection					
Annual departmental expenses:					
Departmental item	20,163	18,068	18,423	18,070	18,067
Total component 3 expenses	20,163	18,068	18,423	18,070	18,067
1.4 - Exhibitions					
Annual departmental expenses:					
Departmental item	11,810	11,536	8,264	8,147	8,167
Total component 4 expenses	11,810	11,536	8,264	8,147	8,167
1.5 - Interpretive Services					
Annual departmental expenses:					
Departmental item	4,171	4,074	3,882	3,840	3,847
Total component 5 expenses	4,171	4,074	3,882	3,840	3,847
1.6 - Promotion & Community Services					
Annual departmental expenses:					
Departmental item	3,943	3,851	3,670	3,631	3,637
Total component 6 expenses	3,943	3,851	3,670	3,631	3,637
1.7 - Research & Information Dissemination					
Annual departmental expenses:					
Departmental item	4,190	6,372	6,179	6,153	6,301
Total component 7 expenses	4,190	6,372	6,179	6,153	6,301
1.8 - Visitor Services					
Annual departmental expenses:					
Departmental item	3,039	2,969	2,827	2,798	2,803
Total component 8 expenses	3,039	2,969	2,827	2,798	2,803
Expenses not requiring appropriation in the Budget year	12,028	19,099	18,031	18,091	18,149
Total program expenses	67,582	74,017	68,943	68,314	68,570

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2016-17 Budget measures have created new programs or materially changed existing programs.

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 1.1 – To maintain and develop the National Memorial and a national collection of historical material and through commemorative ceremonies, exhibitions, research, interpretation and dissemination.	
Delivery	<p>The program will be delivered through:</p> <ul style="list-style-type: none"> • maintenance and development of the National Memorial and the National Collection of historical material, • delivery of commemorative ceremonies, exhibitions, and interpretive services; and • creation and dissemination of research and information.

Program component 1.1 – Commemorative ceremonies assist Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	A range of commemorative ceremonies will be delivered, including three major ceremonies (Anzac Day Dawn Service, Anzac Day National ceremony and Remembrance Day ceremony), other ceremonies linked to key anniversaries, a School Wreath-laying Program, and the daily Last Post ceremony.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<ul style="list-style-type: none">• Three major commemorative ceremonies – the Anzac Day Dawn Service Anzac Day National ceremony and Remembrance Day ceremony.• At least 10 other commemorative ceremonies.• At least two ceremonies per week for the School Wreath-laying Program.• The Last Post ceremony on a daily basis.	Attendance at and participation in a commemorative ceremony, is an explicit act of remembrance. Therefore, the KPI for measuring the effectiveness of this program is the total attendance figure at commemorative ceremonies.
2016-17	To maintain and improve the level of attendance at and participation in commemorative ceremonies.	Strong attendance at Major Ceremonies in line with the five year average trend. Continued strong attendance at Commemorative, Wreath-Laying and Last Post Ceremonies.
2017-18 and beyond	To maintain and improve the level of attendance at and participation in commemorative ceremonies.	Strong attendance at Major Ceremonies in line with the five year average trend. Continued strong attendance at Commemorative, Wreath-Laying and Last Post Ceremonies.
Purposes (b)	Commemoration. To engage in Commemoration equally on a national scale and at a personal level, whether telling a single, personal story of sacrifice or engaging in contemporary and relevant ways with individuals who wish to commemorate that sacrifice.	

Program component 1.2 – National Memorial and Grounds assists Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	The Memorial building and grounds are conserved and developed as a dignified, moving and impressive national memorial to Australians who served and died at war.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	The Australian War Memorial will deliver: <ul style="list-style-type: none">• The Memorial heritage building, commemorative area and surrounding grounds maintained and presented to the highest standards• Access to the Memorial and visitor facilities of the highest standard• Building works that comply with relevant standards, codes and regulations• Management and conservation of heritage elements using the Australia ICOMOS Burra Charter• Timely completion of works to minimise impact on visitors.	Attending the National Memorial is an explicit act of remembrance. Therefore, the KPI for this program component is the total attendance figure at the Australian War Memorial in Canberra.
2016-17	Continued development and maintenance of AWM Buildings and Grounds consistent with high standards, ensuring that all works comply with standards and that major works are communicated to visitors prior to commencement and do not interfere with the nature of the Memorial or visitor experience as far as possible.	Buildings and Grounds are kept in a state consistent with a pre-eminent national institution. Minor works are accommodated with minimal interference with commemorative or visitor experience as far as possible. Major works are planned and communicated to avoid disruption as far as possible.
2017-18 and beyond	Continued development and maintenance of AWM Buildings and Grounds consistent with high standards, ensuring that all works comply with standards and that major works are communicated to visitors prior to commencement and do not interfere with the nature of the Memorial or visitor experience as far as possible.	Buildings and Grounds are kept in a state consistent with a pre-eminent national institution. Minor works are accommodated with minimal interference with commemorative or visitor experience as far as possible. Major works are planned and communicated to avoid disruption as far as possible.
Purposes (b)	Building the Memorial. Investment in the Memorial's public spaces and collection storage areas will underpin success in engaging with new audiences and sustaining relevance to our stakeholders.	

Program component 1.3 – The National Collection assists Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	An outstanding national collection of historical material with provenance that is related to Australia's military history.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	An outstanding national collection of historical material with provenance that is related to Australia's military history, and which is developed, managed, preserved and interpreted to make it accessible.	<p>Grow the number of new items acquired, in accordance with the Collection Development Plan</p> <p>Maintain the number of items disposed of, in accordance with the Collection Development Plan</p> <p>Grow the number of collection items for which documentation has been enhanced or corrected</p> <p>At least 80% of the collection in storage meets conservation standards for environmental conditions</p> <p>Grow the number of collection items that can be accessed via the Memorial's website.</p> <p>Grow the number of transactions (in person and online) to purchase collection items.</p>
2016-17	National Collection areas acquire and maintain items relating to Australia's military history, with a priority on items that add to the story of Australia's military history.	<p>National Collection areas develop and maintain policies on the acquisition and maintenance of the national collection.</p> <p>Policies on the acquisition of items particularly emphasise the importance of the item(s) in relation to a gap in the AWM capability to tell the story of Australia's military history.</p>
2017-18 and beyond	National Collection areas acquire and maintain items relating to Australia's military history, with a priority on items that add to the story of Australia's military history.	<p>National Collection areas develop and maintain policies on the acquisition and maintenance of the national collection.</p> <p>Policies on the acquisition of items particularly emphasise the importance of the item(s) in relation to a gap in the AWM capability to tell the story of Australia's military history.</p>
Purposes (b)	Creating and sharing knowledge, expertise, and the National Collection. The material heritage in the National Collection gives the Memorial the capability to promote understanding of the experience of Australians in war.	

Program component 1.4 – Exhibitions assist Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	Development and maintenance of outstanding permanent, temporary and travelling exhibitions.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<ul style="list-style-type: none">Permanent exhibitions developed and maintained to the highest standardsA minimum of one exhibition displayed per year in the Special Exhibitions Gallery.	Attending a Memorial exhibition is a deliberate act to find out more about the Australian experience of war. The KPIs for this program component are: The total attendance figure at Memorial exhibitions and touring exhibitions Qualitative or quantitative evidence about increases in visitors' understanding Qualitative or quantitative evidence of affective or attitudinal change.
2016-17	Permanent Exhibitions to be maintained and refreshed, as required, to educate Australians on the Australian Experience of War. Temporary and touring exhibitions to tell stories of Australian experience of war that are not told within Permanent Exhibitions.	Permanent, temporary and touring exhibitions continue to generate positive feedback.
2017-18 and beyond	Permanent Exhibitions to be maintained and refreshed, as required, to educate Australians on the Australian Experience of War. Temporary and touring exhibitions to tell stories of Australian experience of war that are not told within Permanent Exhibitions.	Permanent, temporary and touring exhibitions continue to generate positive feedback.
Purposes (b)	Creating and sharing knowledge, expertise, and the National Collection. The combination of authoritative scholarship, inquiry, and exhibition of the National Collection gives the Memorial the capability to promote understanding of the experience of Australians in war.	

Program component 1.5 – Interpretive Services assist Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	Provision of interactive interpretation, including the delivery of innovative on-site, outreach and online education and public program as well as special events.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	The Australian War Memorial will deliver: <ul style="list-style-type: none">• a range of public programs and events for visitors to the Memorial• a series of quality, engaging curriculum-related school education programs for on-site education groups• Memorial Boxes for schools in all Australian states and territories to borrow during the year• a range of quality, engaging, curriculum-related online school education resources for teachers and students.	Attending a Memorial program or event is a deliberate act to find out more about the Australian experience of war. The KPIs for this program component are: <ul style="list-style-type: none">• The total attendance figure at Memorial public programs.• Qualitative or quantitative evidence about increases in participants' understanding• Qualitative or quantitative evidence of affective or attitudinal change.
2016-17	Increased development of on-site interactive components for schools and general visitors. Development of further online, interactive components for Australians not able to visit the AWM. Continued development, enhancement and distribution of Memorial Boxes and tactile objects for schools. Continue to develop travelling exhibitions to assist Australians living in Regional areas.	Development of a digital experience strategy and specific components within that strategy to increase remote participation in AWM programs. Distribution of six Memorial boxes in the financial year. Build on attendance at travelling exhibitions in regional areas.
2017-18 and beyond	Increased development of on-site interactive components for schools and general visitors. Development of further online, interactive components for Australians not able to visit the AWM. Continued development, enhancement and distribution of Memorial Boxes and tactile objects for schools. Continue to develop travelling exhibitions to assist Australians living in Regional areas.	Development of a digital experience strategy and specific components within that strategy to increase remote participation in AWM programs. Distribution of six Memorial boxes in the financial year. Build on attendance at travelling exhibitions in regional areas.
Purposes (b)	Commemoration. To engage in Commemoration equally on a national scale and at a personal level, whether telling a single, personal story of sacrifice or engaging in contemporary and relevant ways with individuals who wish to commemorate that sacrifice.	

Program component 1.6 – Promotion and Community Services assist Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	Promotion of the Memorial as an outstanding national institution and assistance to the community to understand the Memorial's roles, activities, programs, relevance and future. Through the provision of high-quality promotion and community services, the program provides a necessary foundation for other programs to function effectively.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<p>The Australian War Memorial will deliver:</p> <ul style="list-style-type: none">• An engaging website and social media presence with accurate information• High quality service to the media to encourage suitable coverage in all forms of media• High quality marketing and promotional activities as appropriate.	<p>Effective promotion of the Memorial provides the necessary foundation for other program components to function effectively (namely program components 1.1, 1.2, 1.3, 1.4, 1.5 and 1.7). The KPIs for the effectiveness of this program component are:</p> <ul style="list-style-type: none">• Number of visits to the Memorial's website• Number of social media interactions• Number of people to make their first visit to the Memorial.• Number of media items including television, radio, online and print media.
2016-17	<p>Further refine the AWM online presence aligned to the Digital Strategy to facilitate greater involvement and outreach.</p> <p>Increase the AWM media profile through proactive media outreach.</p>	<p>Strong website visitation including collection searches</p> <p>Six media articles per year on the AWM or AWM events generated through proactive media outreach.</p>
2017-18 and beyond	<p>Further refine the AWM online presence aligned to the Digital Strategy to facilitate greater involvement and outreach.</p> <p>Increase the AWM media profile through proactive media outreach.</p>	<p>Strong website visitation including collection searches</p> <p>Six media articles per year on the AWM or AWM events generated through proactive media outreach.</p>
Purposes (b)	<p>Increasing partnerships and organisational sustainability. In responding to the changing economic and social environment, the Memorial will seek out new opportunities to work with partners to sustain our important work in commemorating service and sacrifice in war. Staff will be supported and encouraged to work more collaboratively across disciplines to deliver innovative outcomes and for emerging audiences, through an improved project management and leadership discipline.</p>	

Program component 1.7 – Research and Information Dissemination assist Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	The stimulation of an interest in and understanding of Australia's military history by the production of and dissemination in print, broadcast and online media of articles, papers and presentations, conferences, publications and encouraging the conduct of historical research and dissemination of knowledge and understanding of Australia's military history.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	Support for research about Australian military history including: <ul style="list-style-type: none">• The Official History of Peacekeeping, Humanitarian and Post Cold-War Conflicts• The Summer Scholars program• A range of internal research projects• A publishing program including:• Curatorial monographs• Military history publications• Wartime magazine• Exhibition and education publications• Access to collection items and military history information including:• Reading room facilities• An authoritative research enquiry service• An annual conference• Online research facilities• Retail and online sales channels providing quality military history books and exhibition publications	Conducting individual research at the Memorial's Research Centre, viewing online research facilities, making research enquiries, attending conferences or lectures, reading material produced by Memorial curators or historians are all deliberate actions to interpret and understand the Australian experience of war and its enduring impact on Australian society. The KPIs for the effectiveness of the program component are: <ol style="list-style-type: none">1. Number of visitors to the Research Centre's Reading Room2. Number of items retrieved for and accessed by Reading Room clients3. Number of page views accessing the Memorial's online research facilities4. Number of research enquiries answered by Memorial staff5. Total attendance at the annual conference6. Number of talks, lectures, speeches and conference papers given by Memorial staff7. Number of books and articles written by Memorial staff8. Sales figures for Wartime and other publications produced by the Memorial
2016-17	Provide strong research support to significant AWM projects. Provide support to military history professionals, including an annual conference and continued academic publication. Provide support to members of the public researching Australia's military history. Provide retail support to members of the public to engage in Australia's military history.	Develop and maintain policies relating to the timely provision of assistance to academics, professional historians and members of the public. Continue to provide public access to Australia's military history through the retail and online sales channels and public access to the Research Centre.

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		Grow the Memorial's online and digital interface experience to enable online research from remote and regional areas.
2017-18 and beyond	<p>Provide strong research support to significant AWM projects.</p> <p>Provide support to military history professionals, including an annual conference and continued academic publication.</p> <p>Provide support to members of the public researching Australia's military history.</p> <p>Provide retail support to members of the public to engage in Australia's military history.</p>	<p>Develop and maintain policies relating to the timely provision of assistance to academics, professional historians and members of the public.</p> <p>Continue to provide public access to Australia's military history through the retail and online sales channels and public access to the Research Centre.</p> <p>Grow the Memorial's online and digital interface experience to enable online research from remote and regional areas.</p>
Purposes (b)	<p>Creating and sharing knowledge, expertise, and the National Collection. The combination of authoritative scholarship, inquiry, and exhibition of the National Collection gives the Memorial the capability to promote understanding of the experience of Australians in war.</p>	

Program component 1.8 – Visitor Services assist Australians remember the Australian experience of war and its enduring impact on society.		
Delivery	Visitors to both the Memorial and its outreach programs are provided with a standard of service that enhances their experience and encourages them to re-use services and promote them to others. Through the provision of high-quality visitor services, this program component provides a necessary foundation for other program components to function effectively.	
Performance information		
Year	Performance criteria (a)	Targets
2015-16	<p>The Australian War Memorial will deliver:</p> <ul style="list-style-type: none">• Front-of-house staff trained to deliver high level customer service and voluntary guides trained to an introductory level of military history and to deliver high level customer service.• High quality and suitable public facilities such as restrooms, cafe, and way-finding signs.• Opportunities for visitor feedback such as Service Charter, Visitors' Book and evaluation services.	<p>The provision of high-quality visitor services provides the necessary foundation for other program components to function effectively (namely program components 1.1, 1.2, 1.4, 1.5 and 1.7). The KPIs for the effectiveness of this program component are:</p> <ul style="list-style-type: none">• At least 90% of surveyed visitors state that their visit has met or exceeded their expectations.• At least 80% of surveyed visitors state that the Memorial has maintained or improved its standard of service since their last visit.
2016-17	Maintain Visitor Services, including personnel and amenities, consistent with the stature and dignity of a major national institution.	Maintain the ratio of positive survey results (quantifiable) and increase the positive feedback (qualifiable).
2017-18 and beyond	Maintain Visitor Services, including personnel and amenities, consistent with the stature and dignity of a major national institution.	Maintain the ratio of positive survey results (quantifiable) and increase the positive feedback (qualifiable).
Purposes (b)	Increasing partnerships and organisational sustainability; In responding to the changing economic and social environment, the Memorial will seek out new opportunities to work with partners to sustain our important work in commemorating service and sacrifice in war. Staff will be supported and encouraged to work more collaboratively across disciplines to deliver innovative outcomes and for emerging audiences, through an improved project management and leadership discipline.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016-17 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 \$1 million before heritage and cultural assets depreciation expense.

The loss relates to a timing difference between previously received appropriation revenue and forecasted costs for First World War Centenary programs. The costs for these activities are funded from cash reserves established for this purpose.

A deficit of \$19.1 million is forecast in the Budget year after the application of heritage and cultural assets depreciation, also reflected in forward year estimates.

Heritage and cultural assets depreciation expense has substantially increased as a result of a revaluation of the Collection during 2015-16.

The Collection Development and Acquisition Budget (CDAB) is treated as an equity injection, and funds both the on-going preservation of the Memorial's collection, plus acquisition of heritage and cultural assets.

Total estimated revenue in 2016-17 of \$54.9 million, reflects a slight reduction on 2015-16 estimated revenue.

The total equity of \$1.656 billion in 2016-17 is a decrease of \$11.9 million from the 2015-16 estimate, represented by the operating deficit for the year, partially offset by the increase in equity injections to fund capital expenditure.

The Memorial's primary asset, the National Collection, is projected to remain relatively stable in value in 2016-17, after a revaluation increase of \$397 million during 2015-16.

Investments on hand represent accumulated capital reserves, plus carried forward independently sourced revenue, set aside for specific commitments, planned for future years.

The Memorial's primary liability continues to be employee provisions which, during 2016-17, are projected to be \$9.9 million, as a result of accruing leave entitlements.

3.2.1 Budgeted financial statements tables

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EXPENSES					
Employee benefits	21,458	23,397	23,654	24,095	24,275
Supplier expenses	23,246	22,004	16,470	14,701	14,065
Depreciation and amortisation	22,878	28,616	28,819	29,518	30,230
Total expenses	67,582	74,017	68,943	68,314	68,570
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of	4,381	4,425	4,425	4,425	4,425
Interest	2,176	2,140	2,229	2,172	2,163
Royalties	230	250	250	250	250
Other	6,294	5,383	2,606	2,306	2,306
Total own-source revenue	13,081	12,198	9,510	9,153	9,144
Net cost of (contribution by) services	(54,501)	(61,819)	(59,433)	(59,161)	(59,426)
Revenue from Government	42,473	42,720	41,402	41,070	41,277
Surplus (Deficit) attributable to the Australian Government	(12,028)	(19,099)	(18,031)	(18,091)	(18,149)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	397,233	-	-	-	-
Total other comprehensive income	397,233	-	-	-	-
Total comprehensive income (loss)	385,205	(19,099)	(18,031)	(18,091)	(18,149)
Total comprehensive income (loss) attributable to the Australian Government	385,205	(19,099)	(18,031)	(18,091)	(18,149)

Prepared on Australian Accounting Standards basis

Table continued on next page

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

Note: Impact of net cash appropriation arrangements

	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000
Total comprehensive income/(loss) excluding depreciation /amortisation expenses previously funded through revenue appropriations	398,228	(936)	212	231	252
less heritage and cultural depreciation expenses previously funded through revenue appropriations (a)	13,023	18,163	18,243	18,322	18,401
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	385,205	(19,099)	(18,031)	(18,091)	(18,149)

(a) From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,661	2,604	2,587	2,924	2,945
Trade and other receivables	1,059	1,080	1,101	1,122	1,122
Investments accounted for under the equity method	66,000	64,000	65,000	60,000	64,000
Other	1,191	1,191	1,191	1,191	1,191
Total financial assets	70,911	68,875	69,879	65,237	69,258
Non-financial assets					
Land and buildings	142,796	144,408	145,449	145,428	145,170
Property, plant and equipment	1,460,225	1,449,426	1,437,670	1,431,446	1,417,996
Intangibles	4,077	3,376	2,563	2,910	2,030
Inventories	734	734	734	734	734
Other	657	657	657	657	657
Total non-financial assets	1,608,489	1,598,601	1,587,073	1,581,175	1,566,587
Total assets	1,679,400	1,667,476	1,656,952	1,646,412	1,635,845
LIABILITIES					
Payables					
Suppliers	1,495	1,516	1,537	1,558	1,558
Other	100	100	100	100	100
Total payables	1,595	1,616	1,637	1,658	1,658
Provisions					
Employee provisions	9,930	9,930	9,930	9,930	9,930
Total provisions	9,930	9,930	9,930	9,930	9,930
Total liabilities	11,525	11,546	11,567	11,588	11,588
Net assets	1,667,875	1,655,930	1,645,385	1,634,824	1,624,257

Prepared on Australian Accounting Standards basis

Table continued on next page

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
EQUITY*					
Parent entity interest					
Contributed equity	103,624	110,778	118,264	125,794	133,376
Reserves	1,017,712	1,017,712	1,017,712	1,017,712	1,017,712
Retained surplus (accumulated deficit)	546,539	527,440	509,409	491,318	473,169
Total Equity	1,667,875	1,655,930	1,645,385	1,634,824	1,624,257

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

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2016-17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	546,539	1,017,712	-	103,624	1,667,875
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	546,539	1,017,712	-	103,624	1,667,875
Comprehensive income					
Surplus (deficit) for the period	(19,099)	-	-	-	(19,099)
Total comprehensive income	(19,099)	-	-	-	(19,099)
Transactions with owners					
<i>Contributions by owners</i>					
Equity injection - Appropriation	-	-	-	7,154	7,154
Sub-total transactions with owners	-	-	-	7,154	7,154
Closing balance attributable to the Australian Government	527,440	1,017,712	-	110,778	1,655,930

Prepared on Australian Accounting Standards basis

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	42,459	42,699	41,381	41,049	41,277
Goods and services	4,381	4,425	4,425	4,425	4,425
Interest	2,176	2,140	2,229	2,172	2,163
Other	5,424	4,533	1,756	1,456	1,456
Total cash received	54,440	53,797	49,791	49,102	49,321
Cash used					
Employees	21,458	23,397	23,654	24,095	24,275
Suppliers	22,432	21,183	15,649	13,880	13,265
Total cash used	43,890	44,580	39,303	37,975	37,540
Net cash from (used by) operating activities	10,550	9,217	10,488	11,127	11,781
INVESTING ACTIVITIES					
Cash received					
Investments	99,227	87,000	83,000	86,000	77,000
Total cash received	99,227	87,000	83,000	86,000	77,000
Cash used					
Purchase of property, plant and equipment	17,471	18,428	16,991	23,320	15,342
Investments	104,227	85,000	84,000	81,000	81,000
Total cash used	121,698	103,428	100,991	104,320	96,342
Net cash from (used by) investing activities	(22,471)	(16,428)	(17,991)	(18,320)	(19,342)

Prepared on Australian Accounting Standards basis

Table continued on next page

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,472	7,154	7,486	7,530	7,582
Total cash received	7,472	7,154	7,486	7,530	7,582
Net cash from (used by) financing activities	7,472	7,154	7,486	7,530	7,582
Net increase (decrease) in cash held	(4,449)	(57)	(17)	337	21
Cash and cash equivalents at the beginning of the reporting period	7,110	2,661	2,604	2,587	2,924
Cash and cash equivalents at the end of the reporting period	2,661	2,604	2,587	2,924	2,945

Prepared on Australian Accounting Standards basis

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

	2015-16 Estimated actual \$'000	2016-17 Budget 2016-17 \$'000	2017-18 Forward estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	7,472	7,154	7,486	7,530	7,582
Total new capital appropriations	7,472	7,154	7,486	7,530	7,582
Provided for:					
Purchase of non-financial assets	7,472	7,154	7,486	7,530	7,582
Total items	7,472	7,154	7,486	7,530	7,582
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a) (c)	8,643	7,154	7,486	7,530	7,582
Funded internally from departmental resources (b)	9,128	11,574	9,805	16,090	8,060
TOTAL	17,771	18,728	17,291	23,620	15,642
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,771	18,728	17,291	23,620	15,642
less gifted assets	(300)	(300)	(300)	(300)	(300)
Total cash used to acquire assets	17,471	18,428	16,991	23,320	15,342

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

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB).
- donations and contributions.
- gifts.
- internally developed assets.

Prepared on Australian Accounting Standards basis

Table 3.6: Statement of asset movements (2016-17)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural assets \$'000	Intangibles Computer Software \$'000	Total \$'000
As at 1 July 2016						
Gross book value	12,386	160,310	67,791	1,417,109	11,802	1,669,398
Accumulated depreciation/amortisation and impairment	-	(29,900)	(18,637)	(6,038)	(7,725)	(62,300)
Opening net book balance	12,386	130,410	49,154	1,411,071	4,077	1,607,098
CAPITAL ASSET ADDITIONS						
Estimated expenditure on or replacement assets						
By purchase						
Appropriation - equity ^(a)	-	-	-	7,154	-	7,154
Appropriation - ordinary annual services ^(b)	-	5,779	4,517		200	10,496
Donated funds	-	-	-	278	-	278
Other	-	500	-	-	-	500
Assets received as gifts/donations	-	-	-	300	-	300
Total additions	-	6,279	4,517	7,732	200	18,728
Other movements						
Depreciation/amortisation expense	-	(4,667)	(4,885)	(18,163)	(901)	(28,616)
Total other movements	-	(4,667)	(4,885)	(18,163)	(901)	(28,616)
As at 30 June 2017						
Gross book value	12,386	166,589	72,308	1,424,841	12,002	1,688,126
Accumulated depreciation/amortisation and impairment	-	(34,567)	(23,522)	(24,201)	(8,626)	(90,916)
Closing net book balance	12,386	132,022	48,786	1,400,640	3,376	1,597,210

Prepared on Australian Accounting Standards basis

Estimated operating expenditure in income statement for heritage and cultural

Operations and Maintenance	612
Preservation and Conservation	15,220
Total operating expenditure on heritage and cultural assets	15,832

(a) "Appropriation equity" refers to equity injections or appropriations provided through Appropriation Bill (No.2) 2016-17, including CDABs.

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2016-17 for depreciation / amortisation expenses, DCBs or other operational expenses.

GLOSSARY

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

Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter term impacts) below the planned outcomes specified.
Efficiency indicators	Measures the adequacy of an entity's management of its programs and, where applicable, administered items. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction.
Intermediate outcomes	More specific medium-term impacts (eg trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. See Outcomes.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of programs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users' expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received for the provision of goods and services.
Special Account	Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated)

for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*) or through an Act of Parliament (section 80 of the *PGPA Act 2013*).

Special Appropriations
(including Standing
Appropriations)

An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year.

Standing appropriations are a subcategory consisting of ongoing special appropriations — the amount appropriated will depend on circumstances specified in the legislation.