

Portfolio Additional Estimates Statements 2019-20

Defence Portfolio
(Department of Veterans' Affairs)

Explanations of Additional Estimates 2019-20

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ISBN 978-0-6486611-3-9

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The Hon Darren Chester MP

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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 Additional Estimates Statements in support of the 2019-20 Additional Estimates 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 by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Darren Chester', with a large loop at the start and a horizontal line extending to the right.

DARREN CHESTER

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nfp	not for publication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

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.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS**

USER GUIDE

The purpose of the 2019-20 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in *Appropriation Bills (Nos. 3 and 4) 2019-20*. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2019-20* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User Guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio Overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity Overview and Resources	This section details the total resources available to an entity, the impact of any measures since Budget, and impact on <i>Appropriation Bills Nos. 3 and 4</i> .
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Section 2: Revisions to Outcomes and Planned Performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special Account Flows and Budgeted Financial Statements	This section contains updated explanatory tables on special account flows and revisions to the budgeted financial statements.
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Portfolio glossary

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

MINISTER AND PORTFOLIO RESPONSIBILITIES

There has been no change in the Department's role, planned outcomes or programs structure since the 2019-20 Portfolio Budget Statements. A full outline of the Department of Veterans' Affairs (DVA) Portfolio Overview can be found in the 2019-20 Portfolio Budget Statements.

The portfolio is seeking, for the Department of Veterans' Affairs, net additional funding of \$226.4 million, including \$25.6 million for departmental expenses and \$200.9 million for administered expenses. The total appropriation funding of \$11,002.3 million being sought will provide the Department with \$10,620.7 million in administered appropriation and \$381.6 million in total departmental appropriation.

Figure 1: Department of Veterans' Affairs Portfolio Structure and Outcomes



ENTITY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF VETERANS' AFFAIRS

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DEPARTMENT OF VETERANS' AFFAIRS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Department of Veterans' Affairs (DVA) supports those who serve or have served in defence of our nation and commemorates 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.

There has been no change in the Department's role, planned outcomes or programs structure since the 2019-20 Portfolio Budget Statements. A full outline of DVA's strategic direction can be found in the 2019-20 Portfolio Budget Statements.

Administered expenses

The additional administered funding of \$200.9 million is required for new measures and other estimate variations as set out in Table 1.1, 1.2, 1.3, pages 14 to 20.

Departmental expenses

The additional departmental funding of \$25.6 million is required for new measures and other estimate variations as set out in Table 1.1, 1.2, and 1.3, pages 14 to 20.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Veterans' Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: Department of Veterans' Affairs Resource Statement
Additional Estimates for 2019-20 as at Additional Estimates February 2020**

	<i>Total available appropriation</i>	Estimate as at Budget ⁽ⁱ⁾	Proposed Additional Estimates	Total estimate at Additional Estimates 2019-20
	2018-19 \$'000	2019-20 \$'000	2019-20 \$'000	2019-20 \$'000
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year departmental appropriation ^(b)	-	44,252	23,442	67,694
Departmental appropriation	374,778	339,598	20,156	359,754
s74 Retained Revenue Receipts ^(c)	6,310	6,586	27	6,613
Departmental Capital Budget ^(d)	24,850	13,628	2,828	16,456
Annual appropriations - other services - non operating ^(e)				
Equity injections	16,080	2,780	2,571	5,351
Total departmental annual appropriations	422,018	406,844	49,024	455,868
Special Accounts ^(f)				
Opening balance	3,198	3,198	1,278	4,476
Appropriation Receipts ^(g)	120	120	-	120
Non-Appropriation receipts	53,104	38,800	13,762	52,562
Total special account	56,422	42,118	15,040	57,158
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	120	120	-	120
Total departmental resourcing	478,320	448,842	64,064	512,906
Administered				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	56,624	55,343	1,840	57,183
Outcome 2	10,771	25,140	(36)	25,104
Outcome 3	48,849	53,346	-	53,346
Payments to corporate entities ^(h)	50,904	46,371	-	46,371
Annual appropriations - other services - non operating ^(e)				
Payments to corporate entities - non- operating ^(h)	-	35,246	1,800	37,046
Annual appropriations - other services - Specific purpose payments to states, ACT, NT and local government ⁽ⁱ⁾	4,000	2,700	-	2,700
Total administered annual appropriation	171,148	215,446	3,604	221,750

Continued on next page

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2019-20 as at Additional Estimates February 2020 (continued)

	<i>Total available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2018-19 \$'000</i>	<i>2019-20 \$'000</i>	<i>2019-20 \$'000</i>	<i>2019-20 \$'000</i>
Special appropriations				
Outcome 1				
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	21	28	-	28
<i>Veterans' Entitlements Act 1986 (VEA)</i>	4,975,455	4,816,975	(57,523)	4,759,452
<i>Compensation (Japanese Interment) Act 2001</i>	-	25	-	25
<i>Defence Service Homes Act 1918</i>	483	543	-	543
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	243,477	223,132	153,837	376,969
<i>Military Rehabilitation and Compensation Act 2004</i>	977,494	980,178	165,926	1,146,104
Total Outcome 1	6,196,930	6,020,881	262,240	6,283,121
Outcome 2				
<i>Veterans' Entitlements Act 1986 (VEA)</i>	4,187,674	4,137,186	(84,243)	4,052,943
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	37,061	45,593	497	46,090
<i>Military Rehabilitation and Compensation Act 2004</i>	136,662	155,710	20,601	176,311
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	11,062	13,961	-	13,961
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	-	5	-	5
Total Outcome 2	4,372,459	4,352,455	(63,145)	4,289,310
Total administered special appropriations	10,569,389	10,373,336	199,095	10,572,431
Special Accounts ^(f)				
Opening balance	16,662	27	5,357	5,384
Appropriation Receipts ^(g)	-	18,300	-	18,300
Non-Appropriation receipts	5,823	477	-	1,273
Total special account	22,485	18,804	5,357	24,957
<i>less payments to corporate entities from annual/special appropriations</i>	50,904	81,617	1,800	83,417
Total administered resourcing	10,712,118	10,507,165	200,899	10,710,764
Total resourcing for DVA portfolio	11,190,438	10,956,007	264,963	11,223,670
			<i>2018-19</i>	<i>2019-20</i>
Average Staffing Level			1,709	1,615

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

DVA Additional Estimates Statements

- (a) *Appropriation Act (No. 1) 2019-20 and Appropriation Bill (No. 3) 2019-20.*
- (b) Estimated adjusted balance carried from previous year for annual appropriations
- (c) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details.
- (e) *Appropriation Act (No. 2) 2019-20 and Appropriation Bill (No. 4) 2019-20.*
- (f) Estimated opening balance for special accounts (less 'Special Public Money' held in a *Services for Other Entities and Trust Moneys Special Accounts (SOETM)*). For further information on Special Accounts see Table 3.1.
- (g) Appropriation receipts credited into DSHIS special account included in total departmental appropriation. For further information, see Table 3.1. (Note: Non-appropriation receipts other than those of the DSHIS special account are excluded as these represent Special Public Monies).
- (h) 'Corporate Entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the *PGPA Act 2013*.
- (i) Relates to appropriations sought for payment to the States, ACT, NT and local governments in Appropriation Bill (No. 4) 2018-19.
- (j) *Appropriation Act (No. 1) 2019-20 and Appropriation Bill (No. 2) 2019-20 from Election Commitment* identified under Appendix A included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2019-20 as at Additional Estimates February 2020 (continued)**Third Party Payments from and on Behalf of Other Entities**

	<i>Actual payments</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2018-19 \$'000	2019-20 \$'000	2019-20 \$'000	2019-20 \$'000
Payments made on behalf of Department of Social Services				
<i>Social Security (Administration) Act 1999</i>	44,477	39,415	2,469	41,884
Payments made on behalf of Department of Social Services for the provision of services	149	147	5	152
Payments made by the Department of Human Services (DHS) on behalf of DVA				
<i>Veterans' Entitlements Act 1986,</i>	3,217,923	3,132,633	(8,514)	3,124,119
<i>Military Rehabilitation and Compensation Act 2004</i>	95,688	94,488	24,736	119,224
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	12,812	14,847	(4,192)	10,655
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	11,062	13,961	-	13,961
Payments made to DHS for processing payment of health care provider treatment accounts and the provision of IT services	45,909	87,215	-	87,215
Payments made to DSS for the Community Grants Hub	1,563	3,460	(1,160)	2,300
Receipts received from the Department of Defence for the provision of services	7,304	7,435	21	7,456
Payments made to corporate entities within the Portfolio				
Australian War Memorial - Bill 1	50,904	46,371	-	46,371
Australian War Memorial - Bill 2	11,429	35,246	1,800	37,046

1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2019-20 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2019-20 Measures since Budget

	Program	2019-20	2020-21	2021-22	2022-23
		\$'000	\$'000	\$'000	\$'000
Expense measures					
Outcome 1					
Energy Assistance Payment – extension to additional payments ^(a)	1.1				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
Election Commiment - Defence Services Homes Insurance Scheme - expanding eligibility	1.4				
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
Total Outcome 1					
Administered expenses		–	–	–	–
Departmental expenses		–	–	–	–
Total		–	–	–	–
Outcome 2					
Aged Care - response to the Aged Care Royal Commission Interim Report and ongoing aged care reforms ^(b)	2.1				
Administered expenses		30	–	–	–
Departmental expenses		–	–	–	–
Total		30	–	–	–
Guaranteeing Medicare - Medicare Benefits Schedule - new and amended listings ^(b)	2.1				
Administered expenses		29	179	142	117
Departmental expenses		–	–	–	–
Total		29	179	142	117

Continued on next page

Table 1.2: Entity 2019-20 Measures since Budget (continued)

	Program	2019-20	2020-21	2021-22	2022-23
		\$'000	\$'000	\$'000	\$'000
Expense measures					
Outcome 2					
Guaranteeing Medicare - Medicare Benefits Schedule Review ^(b)					
	2.1				
Administered expenses		–	6	10	9
Departmental expenses		–	–	–	–
Total		–	6	10	9
Pharmaceutical Benefits Scheme - new and amended listings ^(b)					
	2.1 & 2.3				
Administered expenses		3,455	1,096	1,261	1,393
Departmental expenses		–	–	–	–
Total		3,455	1,096	1,261	1,393
Bushfire Response Package - Supporting the Mental Health of Australians Affected by Bushfires ^(b)					
	2.1 & 2.5				
Administered expenses		188	445	52	–
Departmental expenses		–	–	–	–
Total		188	445	52	–
Improving Access to Medicines - Safer Use of Opioids ^(b)					
	2.3				
Administered expenses		nfp	nfp	nfp	nfp
Departmental expenses		nfp	nfp	nfp	nfp
Total		–	–	–	–
Election Commitment - Pharmaceutical Benefits Scheme - Safety Net ^(b)					
	2.3				
Administered expenses		208	3,254	3,057	3,038
Departmental expenses		–	–	–	–
Total		208	3,254	3,057	3,038
Improving Access to Medicines - hospital pharmacy pricing ^(b)					
	2.3				
Administered expenses		27	–	–	–
Departmental expenses		–	–	–	–
Total		27	–	–	–

Continued on next page

Table 1.2: Entity 2019-20 Measures since Budget (continued)

	Program	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Expense measures					
Outcome 2					
Election Commitment - Veterans' Wellbeing Centres ^(c)	2.4				
Administered expenses		10,000	10,000	10,000	–
Departmental expenses		–	–	–	–
Total		10,000	10,000	10,000	–
Election Commitment - Exempting Totally and Permanently Impaired Pension Recipients from Allied Health Treatment Cycle - additional funding ^(c)	2.5				
Administered expenses		3,547	3,798	4,161	4,655
Departmental expenses		1,178	140	143	146
Total		4,725	3,938	4,304	4,801
Deferring the Treatment Cycle Component of the Improved Dental and Allied Health Measure	2.5				
Administered expenses		3,439	–	–	–
Departmental expenses		–	–	–	–
Total		3,439	–	–	–
Total Outcome 2					
Administered expenses		20,923	18,778	18,683	9,212
Departmental expenses		1,178	140	143	146
Total		22,101	18,918	18,826	9,358
Outcome 3					
Election Commitment - Saluting their Service Commemorative Grants - expansion ^(c)	3.2				
Administered expenses		2,500	2,500	2,500	2,500
Departmental expenses		–	–	–	–
Total		2,500	2,500	2,500	2,500

Continued on next page

Table 1.2: Entity 2019-20 Measures since Budget (continued)

	Program	2019-20	2020-21	2021-22	2022-23
		\$'000	\$'000	\$'000	\$'000
Expense measures					
Outcome 3					
Election Commitment — Supporting the Kokoda Track	3.2				
Administered expenses		500	4,000	5,500	—
Departmental expenses		—	—	—	—
Total		500	4,000	5,500	—
Total Outcome 3					
Administered expenses		3,000	6,500	8,000	2,500
Departmental expenses		—	—	—	—
Total		3,000	6,500	8,000	2,500
All Outcomes					
Efficiency Dividend Extension ^(d)	All				
Administered expenses		—	—	—	—
Departmental expenses		(1,796)	(4,840)	(5,377)	—
Total		(1,796)	(4,840)	(5,377)	—
Total All Outcomes					
Administered expenses		—	—	—	—
Departmental expenses		(1,796)	(4,840)	(5,377)	—
Total		(1,796)	(4,840)	(5,377)	—
Total expense measures^(e)					
Administered		23,923	25,278	26,683	11,712
Departmental		(618)	(4,700)	(5,234)	146
Total		23,305	20,578	21,449	11,858
Decision taken but not yet announced					
		—	—	—	—

Prepared on a Government Finance Statistics (fiscal) basis.

- (a) Measure relates to a commitment identified under [Appendix B](#) included with the 2019 PEFO economic statement. The lead agency for this measure is the Department of Social Services (DSS). The financial impact is \$37,000 in 2018-19.
- (b) The lead agency for this measure is the Department of Health. The full measure description and package details appear in Mid Year Economic and Fiscal Outlook (MYEFO).
- (c) Measure relates to an Election Commitment identified under [Appendix A](#) included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.
- (d) Measure relates to Efficiency Dividend – Saving by Entity identified under [Appendix B](#) included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.
- (e) Total includes PEFO decisions, Election Commitments including the Savings Efficiency Dividend applied against 2019-20 Appropriation Acts 1 and 2.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for Department of Veterans' Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2019-20 Budget

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 1					
Administered					
Annual appropriation					
Energy Assistance Payment – extension to additional payments	1.1	–	–	–	–
Election Commitment - Defence Services Homes Insurance Scheme - expanding eligibility	1.4	–	–	–	–
Change in price & wage indices	1.1-1.6	–	(65)	(41)	(42)
Program specific - beneficiary or rate changes	1.1-1.6	2,598	4,368	4,379	3,870
Approved movement of funds between years	1.1-1.6	849	–	–	–
Program Specific - other variations	1.1-1.6	(1,589)	(1,717)	(1,768)	(1,844)
Special appropriations					
Change in price & wage indices	1.1-1.6	(4,814)	(36,923)	(62,419)	(74,883)
Program Specific - other variations	1.1-1.6	296,841	92,441	191,041	228,513
Legislative delays	1.1-1.6	79	(10)	(10)	(10)
Net impact on appropriations for Outcome 1 (administered)		293,964	58,094	131,182	155,604
Outcome 1					
Departmental					
Annual appropriations					
Efficiency Dividend Extension		(1,149)	(3,098)	(3,441)	–
Program Specific - other variations	1.1-1.6	20,156	–	–	–
Net impact on appropriations for Outcome 1 (departmental)		19,007	(3,098)	(3,441)	–

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Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2019-20 Budget (continued)

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 2					
Administered					
Annual appropriation					
Election Commitment — Veterans' Wellbeing Centres	2.4	10,000	10,000	10,000	—
Change in price & wage indices	2.1-2.6	—	(39)	(52)	(20)
Program specific - beneficiary or rate changes	2.1-2.6	(151)	(1,688)	(954)	(162)
Approved movement of funds between years	2.1-2.6	115	—	—	—
Special appropriations					
Aged Care — response to the Aged Care Royal Commission Interim Report and ongoing aged care reforms	2.1	30	—	—	—
Guaranteeing Medicare — Medicare Benefits Schedule — new and amended listings	2.1	29	179	142	117
Guaranteeing Medicare — Medicare Benefits Schedule Review	2.1	—	6	10	9
Pharmaceutical Benefits Scheme - new and amended listings	2.1&2.3	3,455	1,096	1,261	1,393
Bush Fire MBS	2.1 & 2.5	188	445	52	—
Election Commitment — Pharmaceutical Benefits Scheme — Safety Net	2.3	208	3,254	3,057	3,038
Improving Access to Medicines — hospital pharmacy pricing	2.3	27	—	—	—
Election Commitment - Exempting Totally and Permanently Impaired Pension Recipients from Allied Health Treatment Cycle - additional funding	2.5	3,547	3,798	4,161	4,655
Deferring the Treatment Cycle Component of the Improved Dental and Allied Health Measure	2.5	3,439	—	—	—
Change in price & wage indices	2.1-2.6	(2,149)	(13,593)	(11,343)	(9,378)
Program Specific - other variations	2.1-2.6	8,791	14,732	218	260
Program specific - beneficiary or rate changes	2.1-2.6	(83,091)	(57,605)	46,070	39,068
Legislative delays	2.1-2.6	2	—	—	—
Net impact on appropriations for Outcome 2 (administered)		(55,560)	(39,415)	52,622	38,980

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Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2019-20 Budget (continued)

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Departmental					
Annual appropriations					
Efficiency Dividend Extension	2.1-2.6	(503)	(1,355)	(1,506)	–
Exempting TPI Pension Recipients Allied Health	2.5	1,178	140	143	146
Changes in price & wage indices	2.1-2.6	–	(166)	(142)	(143)
Other Variations	2.1-2.6	–	–	–	1,515
Net impact on appropriations for Outcome 2 (departmental)		675	(1,381)	(1,505)	1,518
Outcome 3					
Administered					
Annual appropriation					
Election Commitment — Saluting their Service Commemorative Grants — expansion	3.2	2,500	2,500	2,500	2,500
Election Commitment — Supporting the Kokoda Track	3.2	500	4,000	5,500	–
Change in price & wage indices	3.1-3.2	–	(20)	4	3
Net impact on appropriations for Outcome 3 (administered)		3,000	6,480	8,004	2,503
Outcome 3					
Departmental					
Annual appropriations					
Efficiency Dividend Extension	3.1-3.2	(144)	(387)	(430)	–
Changes in price & wage indices	3.1-3.2	–	(49)	(43)	(43)
Net impact on appropriations for Outcome 3 (departmental)		(144)	(436)	(473)	(43)

Prepared on a Government Financial Statistics (fiscal balance)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2019-20

	2018-19 Available \$'000	2019-20 Budget ^(a) \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1	56,624	55,359	57,199	1,840	–
Outcome 2	10,771	25,140	25,104	–	(36)
Outcome 3	48,849	53,346	53,346	–	–
Total	116,244	133,845	135,649	1,840	(36)
DEPARTMENTAL PROGRAMS					
Outcome 1	252,194	221,014	243,998	22,984	–
Outcome 2	110,957	104,073	104,073	–	–
Outcome 3	36,477	28,139	28,139	–	–
Total	399,628	353,226	376,210	22,984	–
Total administered and departmental	515,872	487,071	511,859	24,824	(36)

(a) Include Appropriation Act (No. 1) 2019-20 and Appropriation Bill (No. 2) 2019-20 related to Election Commitments identified under Appendix A included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.

Table 1.5: Appropriation Bill (No. 4) 2019-20

	2018-19 Available \$'000	2019-20 Budget ^(a) \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Equity Injections	16,080	2,780	5,351	2,571	–
Total Departmental	16,080	2,780	5,351	2,571	–

(a) Include Appropriation Act (No. 1) 2019-20 and Appropriation Bill (No. 2) 2019-20 related to Election Commitments identified under Appendix A included with the Explanatory Memorandum to the 2019-20 Appropriation Bills 1 and 2.

Section 2: Revisions to outcomes and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There has been no change in the Department’s role, planned outcomes or programs structure since the 2019-20 Portfolio Budget Statements. Therefore, the objectives, deliverables and targets have not been altered. Complete details of the Department’s resources and performance information can be found in the 2019-20 Portfolio Budget Statements.

Budgeted Expenses for 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.

Table 2.1.1: Budgeted Expenses for Outcome 1

Outcome 1:	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.1: Veterans' Income Support and Allowances					
Administered Expenses					
Special Appropriations	2,108,959	2,003,134	1,915,670	1,936,493	1,876,649
Administered total	2,108,959	2,003,134	1,915,670	1,936,493	1,876,649
Departmental Expenses					
Departmental appropriation ^(a)	63,626	49,382	43,429	35,412	36,557
Expenses not requiring appropriation in the Budget year ^(b)	4,009	6,529	6,733	6,161	6,131
Departmental total	67,635	55,911	50,162	41,573	42,688
Total expenses for program 1.1	2,176,594	2,059,045	1,965,832	1,978,066	1,919,337
Program 1.2: Veterans' Disability Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	20,570	21,252	21,160	21,177	21,198
Special Appropriations	1,514,448	1,515,728	1,519,732	1,556,501	1,514,268
Administered total	1,535,018	1,536,980	1,540,892	1,577,678	1,535,466
Departmental Expenses					
Departmental appropriation ^(a)	51,133	32,818	28,954	23,609	24,370
Expenses not requiring appropriation in the Budget year ^(b)	3,223	4,353	4,488	4,108	4,088
Departmental total	54,356	37,171	33,442	27,717	28,458
Total expenses for program 1.2	1,589,374	1,574,151	1,574,334	1,605,395	1,563,924

Continued on next page

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

Outcome 1:	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.3: Assistance to Defence Widow/ers and Dependents					
Special Appropriations	1,378,329	1,222,568	1,157,735	1,117,393	996,008
Administered total	1,378,329	1,222,568	1,157,735	1,117,393	996,008
Departmental Expenses					
Departmental appropriation ^(a)	16,303	9,845	8,686	7,083	7,311
Expenses not requiring appropriation in the Budget year ^(b)	1,028	1,306	1,346	1,232	1,226
Departmental total	17,331	11,151	10,032	8,315	8,537
Total expenses for program 1.3	1,395,660	1,233,719	1,167,767	1,125,708	1,004,545
Program 1.4: Assistance and Other Compensation for Veterans and Dependants					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	7,838	13,203	12,715	12,703	13,000
Special Appropriations	9,679	8,514	7,399	6,458	5,687
Administered total	17,517	21,717	20,114	19,161	18,687
Departmental Expenses					
Departmental appropriation ^(a)	28,115	26,254	23,163	18,887	19,496
Expenses not requiring appropriation in the Budget year ^(b)	1,772	3,482	3,590	3,286	3,270
Special Accounts	46,991	39,336	38,807	40,487	42,167
Departmental total	76,878	69,072	65,560	62,660	64,933
Total expenses for program 1.4	94,395	90,789	85,674	81,821	83,620
Program 1.5: Veterans' Children Education Scheme					
Ordinary annual services (Appropriation Bill No. 1 & 3)	16,445	15,500	15,800	16,136	16,316
Administered total	16,445	15,500	15,800	16,136	16,316
Departmental Expenses					
Departmental appropriation ^(a)	5,373	6,564	5,791	4,722	4,874
Expenses not requiring appropriation in the Budget year ^(b)	339	871	898	822	818
Departmental total	5,712	7,435	6,689	5,544	5,692
Total expenses for program 1.5	22,157	22,935	22,489	21,680	22,008

Continued on next page

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

Outcome 1:	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation					
Ordinary annual services (Appropriation Bill No. 1 & 3)	6,105	7,400	7,482	7,569	7,658
Special Appropriations	1,221,176	1,581,244	1,372,544	1,420,027	1,467,487
Special Accounts	988	60	150	30	32
Administered total	1,228,269	1,588,704	1,380,176	1,427,626	1,475,177
Departmental Expenses					
Departmental appropriation ^(a)	67,619	85,636	57,908	47,217	48,741
Expenses not requiring appropriation in the Budget year ^(b)	4,262	8,706	8,976	8,216	8,176
Departmental total	71,881	94,342	66,884	55,433	56,917
Total expenses for program 1.6	1,300,150	1,683,046	1,447,060	1,483,059	1,532,094
Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation					
Expenses not requiring appropriation in the Budget year	6,093,000	523,100	432,800	423,400	419,500
Administered total	6,093,000	523,100	432,800	423,400	419,500
Total expenses for program 1.7	6,093,000	523,100	432,800	423,400	419,500
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	48,300	57,355	57,157	57,585	58,172
Special Appropriations	5,897,871	6,331,188	5,973,080	6,036,872	5,860,099
Special Accounts	988	60	150	30	32
Expenses not requiring appropriation in the Budget year	6,093,000	523,100	432,800	423,400	419,500
Administered total	12,040,159	6,911,703	6,463,187	6,517,887	6,337,803
Departmental Expenses					
Departmental appropriation ^(a)	232,169	210,499	167,931	136,930	141,349
Expenses not requiring appropriation in the Budget year ^(b)	14,634	25,247	26,031	23,825	23,709
Special Accounts	46,991	39,336	38,807	40,487	42,167
Departmental total	293,794	275,082	232,769	201,242	207,225
Total Expenses for Outcome 1	12,333,953	7,186,785	6,695,956	6,719,129	6,545,028
Average Staffing Level (number)	2018-19 1,017	2019-20 942			

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

- (a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bills No. 1 & 3)' and 'Retained Revenue Receipts (s74)'.
(b) Expenses not requiring appropriation in the Budget year are made up of Depreciation Expense, Amortisation Expense, Audit Fees and Australian Tax Office data matching services.

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Income support pensions	2,102,405	1,997,581	1,909,857	1,931,368	1,871,515
Other allowances	6,554	5,553	5,813	5,125	5,134
Program support	63,626	49,382	43,429	35,412	36,557
Expenses not requiring appropriation in the Budget year	4,009	6,529	6,733	6,161	6,131
Total program expenses	2,176,594	2,059,045	1,965,832	1,978,066	1,919,337

Program 1.2: Veterans' Disability Support

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Medical examinations, fares and expenses	19,577	20,500	20,460	20,460	20,460
Vehicle Assistance Scheme	993	752	700	717	738
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Disability pensions	1,512,942	1,514,230	1,518,353	1,555,233	1,513,005
Loss of earnings	315	400	416	425	438
Recreation transport allowance	1,191	1,098	963	843	825
Program support	51,133	32,818	28,954	23,609	24,370
Expenses not requiring appropriation in the Budget year	3,223	4,353	4,488	4,108	4,088
Total program expenses	1,589,374	1,574,151	1,574,334	1,605,395	1,563,924

Program 1.3: Assistance to Defence Widowers and Dependants

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
War & Defence Widows pension	1,378,329	1,222,568	1,157,735	1,117,393	996,008
Program support	16,303	9,845	8,686	7,083	7,311
Expenses not requiring appropriation in the Budget year	1,028	1,306	1,346	1,232	1,226
Total program expenses	1,395,660	1,233,719	1,167,767	1,125,708	1,004,545

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Compensation and Legal Expenses	317	1,755	1,796	1,823	1,854
Defective Administration	2,139	1,104	260	263	268
Payments to ESOs (BEST & TIP)	4,818	9,294	9,297	9,236	9,476
Veterans' Access to Community Information	493	900	1,212	1,231	1,252
Act of Grace	70	150	150	150	150
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Funeral benefits	6,554	5,898	5,283	4,733	4,240
POW (E)	2,304	1,715	1,332	1,035	804
Compensation payments for BCAL veterans	330	305	263	228	228
<i>Compensation (Japanese Interment) Act 2001</i>					
POW (J)	-	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	22	28	28	28	28
<i>Defence Service Homes Act 1918</i>					
Interest subsidy	469	543	468	409	362
Special Account expenses:					
DSHIS	46,991	39,336	38,807	40,487	42,167
Program support	28,115	26,254	23,163	18,887	19,496
Expenses not requiring appropriation in the Budget year	1,772	3,482	3,590	3,286	3,270
Total program expenses	94,394	90,789	85,674	81,821	83,620

Program 1.5: Veterans' Children Education Scheme

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' Children Education Scheme	16,445	15,500	15,800	16,136	16,316
Program support	5,373	6,564	5,791	4,722	4,874
Expenses not requiring appropriation in the Budget year	339	871	898	822	818
Total program expenses	22,157	22,935	22,489	21,680	22,008

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	2,017	2,900	2,958	3,017	3,081
Other income support and compensation-related payments - MRCA	4,088	4,500	4,524	4,552	4,577
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	137,530	264,547	166,648	153,460	140,815
Benefits for eligible dependants	26,821	29,716	30,220	30,321	31,064
Incapacity payments	71,976	97,392	102,297	103,719	104,220
Medical examinations	2,308	2,700	2,595	2,495	2,395
Death payments	3,801	3,530	4,137	4,310	4,609
Other income support and compensation-related payments	695	342	350	359	369
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	742,146	880,658	754,036	780,334	804,948
Benefits for eligible dependants	19,585	26,147	28,546	30,854	32,141
Income maintenance payments	196,692	244,491	251,234	280,682	311,421
Medical examinations	19,550	31,200	31,937	32,935	34,931
Other income support and compensation-related payments	72	521	544	558	574
Special Account Expenses:					
Military death claim compensation	988	60	150	30	32
Program support	67,619	85,636	57,908	47,217	48,741
Expenses not requiring appropriation in the Budget year	4,262	8,706	8,976	8,216	8,176
Total program expenses	1,300,150	1,683,046	1,447,060	1,483,059	1,532,094

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	6,093,000	523,100	432,800	423,400	419,500
Total program expenses	6,093,000	523,100	432,800	423,400	419,500

OUTCOME 2**Outcome 2 Strategy**

Maintain and enhance the physical wellbeing and quality of the 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.

Table 2.2.1: Budgeted Expenses for Outcome 2

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 2.1: General Medical Consultations and Services					
Administered Expenses					
Special Appropriations	766,218	744,767	712,997	682,872	652,724
Administered total	766,218	744,767	712,997	682,872	652,724
Departmental Expenses					
Departmental appropriation ^a	8,076	13,127	11,582	9,443	9,748
Expenses not requiring appropriation in the Budget year ^b	509	1,741	1,795	1,643	1,635
Departmental total	8,585	14,868	13,377	11,086	11,383
Total expenses for program 2.1	774,803	759,635	726,374	693,958	664,107
Program 2.2: Veterans' Hospital Services					
Administered Expenses					
Other services (Appropriation Bill No. 2 & 4)	4,000	2,700	-	-	-
Special Appropriations	1,302,057	1,256,021	1,201,757	1,149,149	1,136,621
Administered total	1,306,057	1,258,721	1,201,757	1,149,149	1,136,621
Departmental Expenses					
Departmental appropriation ^a	15,193	13,127	11,582	9,443	9,748
Expenses not requiring appropriation in the Budget year ^b	958	1,741	1,795	1,643	1,635
Departmental total	16,151	14,868	13,377	11,086	11,383
Total expenses for program 2.2	1,322,208	1,273,589	1,215,134	1,160,235	1,148,004
Program 2.3: Veterans' Pharmaceuticals Benefits					
Administered Expenses					
Special Appropriations	299,620	297,971	289,581	310,404	310,287
Administered total	299,620	297,971	289,581	310,404	310,287
Departmental Expenses					
Departmental appropriation ^a	4,320	3,282	2,895	2,361	2,437
Expenses not requiring appropriation in the Budget year ^b	272	435	449	411	409
Departmental total	4,592	3,717	3,344	2,772	2,846
Total expenses for program 2.3	304,212	301,688	292,925	313,176	313,133

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Table 2.2.1: Budgeted Expenses for Outcome 2 (continued)

Outcome 2:	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 2.4: Veterans' Community Care and Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	3,171	13,621	13,532	13,586	3,667
Special Appropriations	1,143,837	1,106,240	1,105,447	1,100,869	1,018,844
Administered total	1,147,008	1,119,861	1,118,979	1,114,455	1,022,511
Departmental Expenses					
Departmental appropriation ^a	33,102	22,972	20,268	16,526	17,059
Expenses not requiring appropriation in the Budget year ^b	2,086	3,047	3,142	2,875	2,862
Departmental total	35,188	26,019	23,410	19,401	19,921
Total expenses for program 2.4	1,182,196	1,145,880	1,142,389	1,133,856	1,042,432
Program 2.5: Veterans' Counselling and Other Health Services					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	6,300	7,858	7,115	5,699	4,478
Special Appropriations	619,041	662,310	664,162	739,237	761,118
Administered total	625,341	670,168	671,277	744,936	765,596
Departmental Expenses					
Departmental appropriation ^a	56,019	50,405	43,571	35,556	36,702
Expenses not requiring appropriation in the Budget year ^b	3,531	6,529	6,732	6,162	6,132
Departmental total	59,550	56,934	50,303	41,718	42,834
Total expenses for program 2.5	684,891	727,102	721,580	786,654	808,430
Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services					
Administered Expenses					
Special Appropriations	168,620	222,401	245,454	281,890	322,147
Administered total	168,620	222,401	245,454	281,890	322,147
Departmental Expenses					
Departmental appropriation ^a	19,337	16,409	14,477	11,804	12,185
Expenses not requiring appropriation in the Budget year ^b	1,219	2,176	2,244	2,054	2,044
Departmental total	20,556	18,585	16,721	13,858	14,229
Total expenses for program 2.6	189,176	240,986	262,175	295,748	336,376

Continued on next page

Table 2.2.1: Budgeted Expenses for Outcome 2 (continued)

Outcome 2:	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	3,955,400	671,700	467,500	486,200	504,500
Administered total	3,955,400	671,700	467,500	486,200	504,500
Total expenses for program 2.7	3,955,400	671,700	467,500	486,200	504,500
Outcome 2 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	12,045	21,479	20,647	19,285	8,145
Other services (Appropriation Bill No. 2 & 4)	4,000	2,700	-	-	-
Special Appropriations	4,461,158	4,289,710	4,219,398	4,264,421	4,201,741
Expenses not requiring appropriation in the Budget year	3,955,400	671,700	467,500	486,200	504,500
Administered total	8,432,603	4,985,589	4,707,545	4,769,906	4,714,386
Departmental Expenses					
Departmental appropriation ^a	136,047	119,322	104,375	85,133	87,879
Expenses not requiring appropriation in the Budget year ^b	8,575	15,669	16,157	14,788	14,717
Departmental total	144,622	134,991	120,532	99,921	102,596
Total expenses for Outcome 2	8,577,225	5,120,580	4,828,077	4,869,827	4,816,982
Movement of administered funds between years^c					
	2018-19 Actual expenses \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Outcome 2					
Program 2.4 Veterans' Community Care and Support	(115)	115	-	-	-
Total movement of administered funds	(115)	115	-	-	-

	2018-19	2019-20
Average Staffing Level (number)	596	579

a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bills No. 1 & 3)' and 'Retained Revenue Receipts (s74)'.

b) Expenses not requiring appropriation in the Budget year are made up of Depreciation Expense, Amortisation Expense, Audit Fees and Australian Tax Office data matching services.

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Special Appropriations: <i>Veterans' Entitlements Act 1986</i>					
LMO consultations	134,400	148,349	143,440	138,612	133,886
Specialist consultations	128,200	135,851	130,702	125,264	120,087
Medical services	409,424	365,589	347,189	330,454	313,334
Dental	94,194	94,978	91,666	88,542	85,417
Program support	8,076	13,127	11,582	9,443	9,748
Expenses not requiring appropriation in the Budget year	509	1,741	1,795	1,643	1,635
Total program expenses	774,803	759,635	726,374	693,958	664,107

Program 2.2: Veterans' Hospital Services

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual Administered Expenses: Other services (Appropriation Bill No. 2 & 4)					
Specific purpose payment - Concord Hospital/Fussell House	4,000	2,700	-	-	-
Special Appropriations: <i>Veterans' Entitlements Act 1986</i>					
Public hospitals	549,635	525,452	501,343	519,582	497,010
Private hospitals	743,926	721,274	690,340	622,546	632,494
Nursing homes (POW)	8,496	9,295	10,074	7,021	7,117
Program support	15,193	13,127	11,582	9,443	9,748
Expenses not requiring appropriation in the Budget year	958	1,741	1,795	1,643	1,635
Total program expenses	1,322,208	1,273,589	1,215,134	1,160,235	1,148,004

Program 2.3: Veterans' Pharmaceuticals Benefits

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Pharmaceutical services	299,620	297,971	289,581	310,404	310,287
Program support	4,320	3,282	2,895	2,361	2,437
Expenses not requiring appropriation in the Budget year	272	435	449	411	409
Total program expenses	304,212	301,688	292,925	313,176	313,133

Program 2.4: Veterans' Community Care and Support

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Grants-In-Aid	139	145	145	145	145
Community Care Grants	628	10,713	10,707	10,709	750
Joint Venture Grants	1,029	1,335	1,244	1,263	1,282
JV Day Clubs	382	427	436	443	450
Supporting Younger Veterans Grants Program	993	1,001	1,000	1,026	1,040
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Residential care	923,682	876,533	879,281	843,899	757,915
Community nursing	116,852	118,769	120,314	141,269	143,671
Veterans' Home Care	92,831	99,612	94,971	104,854	106,649
In-home respite	9,668	10,159	9,589	9,332	9,069
Carer and volunteer support	804	1,162	1,287	1,510	1,535
<i>Public Governance, Performance and Accountability Act 2013 (PGPA)</i>					
Section 77 Repayments	-	5	5	5	5
Program support	33,102	22,972	20,268	16,526	17,059
Expenses not requiring appropriation in the Budget year	2,086	3,047	3,142	2,875	2,862
Total program expenses	1,182,196	1,145,880	1,142,389	1,133,856	1,042,432

Program 2.5: Veterans' Counselling and Other Health Services

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Counselling support & children's assistance	3,153	4,348	3,547	2,083	821
Compensation and legal expenses	-	61	63	64	65
Veterans' Vocational Rehabilitation Scheme	675	660	660	661	661
Health & medical research	2,472	2,789	2,845	2,891	2,931
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Travel for treatment	143,522	138,605	136,105	178,017	190,083
Subsistence	7,502	7,800	8,100	7,287	7,500
Veterans and veterans' families counselling services	52,324	68,324	74,446	65,806	62,673
Non-institutional care - services	202,309	230,667	232,737	237,423	247,823
Non-institutional care - products	54,309	56,710	54,501	48,603	47,160
Rehabilitation appliances	141,455	139,477	137,228	177,931	180,961
Health treatment for BCAL veterans	6,446	6,766	5,910	8,637	8,786
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>					
Nuclear test health care payments	11,174	13,961	15,135	15,533	16,132
Program support	56,019	50,405	43,571	35,556	36,702
Expenses not requiring appropriation in the Budget year	3,531	6,529	6,732	6,162	6,132
Total program expenses	684,891	727,102	721,580	786,654	808,430

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation(Defence-related Claims) Act 1988</i>					
Medical services	18,123	25,844	26,442	27,613	28,736
Rehabilitation services	8,106	9,400	9,851	10,343	10,860
Other services	9,466	10,846	8,878	9,019	9,173
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	95,305	128,073	155,351	187,811	224,127
Rehabilitation services	31,683	37,100	38,878	40,823	42,864
Other services	5,937	11,138	6,054	6,281	6,387
Program support	19,337	16,409	14,477	11,804	12,185
Expenses not requiring appropriation in the Budget year	1,219	2,176	2,244	2,054	2,044
Total program expenses	189,176	240,986	262,175	295,748	336,376

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

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Administered Expenses					
Expenses not requiring appropriation in the Budget year	3,955,400	671,700	467,500	486,200	504,500
Total program expenses	3,955,400	671,700	467,500	486,200	504,500

OUTCOME 3**Outcome 3 Strategy**

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.

Table 2.3.1: Budgeted Expenses for Outcome 3

	2018-19 Actual expense \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 3.1: War Graves					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	22,447	19,053	19,836	20,312	20,901
Special Accounts	203	72	72	72	72
Administered total	22,650	19,125	19,908	20,384	20,973
Departmental Expenses					
Departmental appropriation ^a	15,837	13,127	11,582	9,443	9,748
Expenses not requiring appropriation in the Budget year ^b	998	1,741	1,795	1,643	1,635
Departmental total	16,835	14,868	13,377	11,086	11,383
Total expenses for program 3.1	39,485	33,993	33,285	31,470	32,356
Program 3.2: Commemorative Activities					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	21,594	34,793	17,829	19,532	14,271
Special Accounts	16,455	18,300	-	-	-
Less Special Account Expenses funded by annual appropriation		18,300			
Administered total	38,049	34,793	17,829	19,532	14,271
Departmental Expenses					
Departmental appropriation ^a	6,186	6,564	5,791	4,722	4,874
Expenses not requiring appropriation in the Budget year ^b	390	871	898	822	818
Departmental total	6,576	7,435	6,689	5,544	5,692
Total expenses for program 3.2	44,625	42,228	24,518	25,076	19,963

Continued on next page

Table 2.3.1: Budgeted Expenses and Resources for Outcome 3 (continued)

	2018-19 Actual expenses \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	44,041	53,846	37,665	39,844	35,172
Special Accounts	16,658	18,372	72	72	72
Less Special Account Expenses funded by annual appropriations		18,300			
Administered total	60,699	53,918	37,737	39,916	35,244
Departmental Expenses					
Departmental appropriation ^a	22,023	19,691	17,373	14,165	14,622
Expenses not requiring appropriation in the Budget year ^b	1,388	2,612	2,693	2,465	2,453
Departmental total	23,411	22,303	20,066	16,630	17,075
Total expenses for Outcome 3	84,110	76,221	57,803	56,546	52,319

	2018-19	2019-20
Average Staffing Level (number)	96	94

- a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bills No. 1 & 3)' and 'Retained Revenue Receipts (s74)'.
b) Expenses not requiring appropriation in the Budget year are made up of Depreciation Expense, Amortisation Expense, Audit Fees and Australian Tax Office data matching services.

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**

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
War graves care & maintenance	21,672	17,915	18,651	19,099	19,653
OAWG refurbishment, reconstruction & relocation	775	1,133	1,180	1,208	1,243
Compensation and legal expenses	-	5	5	5	5
Special Account Expenses:					
Services for Other Entities and Trust Moneys Special Account	203	72	72	72	72
Program support	15,837	13,127	11,582	9,443	9,748
Expenses not requiring appropriation in the Budget year	998	1,741	1,795	1,643	1,635
Total program expenses	39,485	33,993	33,285	31,470	32,356

Program 3.2: Commemorative Activities

	2018-19 Actual expenses \$'000	2019-20 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' commemorative activities	21,594	34,793	17,829	19,532	14,271
Special Account Expenses:					
Anzac Centenary Public Fund	16,455	18,300	-	-	-
Program support	6,186	6,564	5,791	4,722	4,874
Expenses not requiring appropriation in the Budget year	390	871	898	822	818
Less Special Account Expenses funded by annual appropriations		18,300			
Total program expenses	44,625	42,228	24,518	25,076	19,963

Section 3: Special Account Flows and Budgeted Financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of Special Account Flows

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

Table 3.1: Estimates of Special Account Flows and Balances

		Opening balance 2019-20 <i>2018-19</i>	Receipts 2019-20 <i>2018-19</i>	Payments 2019-20 <i>2018-19</i>	Closing balance 2019-20 <i>2018-19</i>
	Outcom	\$'000	\$'000	\$'000	\$'000
Military Death Claim	1	81	477	475	83
Compensation Special Account (A)		112	1,268	1,299	81
Defence Service Homes Insurance Account (D)	1	4,476 3,198	58,682 131,521	58,682 130,243	4,476 4,476
Anzac Centenary Public Fund Special Account (A)	3	5,133 16,353	18,300 5,235	18,300 16,455	5,133 5,133
Services for Other Entities and Trust Moneys Special Account (A)	3	170 197	73 176	72 203	171 170
Total Special Accounts 2019-20 Budget estimate		9,860	77,532	77,529	9,863
<i>Total Special Accounts</i> <i>2018-19 actual</i>		19,860	138,200	148,200	9,860

(A) = Administered
(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

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 Services Homes Insurance Scheme (DSHIS), and DSHIS.

Departmental (DVA excluding DSHIS)

Budgeted Departmental Income Statement

The Department is budgeting for a breakeven operating result in 2019-20.

Budgeted Departmental Balance Sheet

The Department's net asset (equity) position for the 2019-20 financial year is projected to be \$77 million, which is an increase of \$56.1 million from the estimated Budget figure of \$21.0 million. This change in equity is mainly due to approved movement of funds and AASB 16 Leases implementation.

3.2.2 Budgeted Financial Statements

Table 3.2a: Budgeted Departmental Comprehensive Income Statement (amalgamated) (showing net cost of services) (for the period ended 30 June)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSE					
Employee benefits	194,763	184,100	166,375	152,493	153,788
Supplier expenses	201,744	170,829	128,740	89,404	95,717
Depreciation and amortisation	23,393	42,933	44,286	40,413	40,209
Insurance claims	41,571	33,524	33,075	34,704	36,414
Other expenses	608	1,242	1,143	961	945
Total expenses	462,079	432,628	373,619	317,975	327,073
LESS:					
OWN-SOURCE INCOME					
Revenue					
Net premium revenue	37,537	38,522	37,660	38,593	39,545
Rendering of services	7,243	6,613	6,712	6,817	6,934
Resources received free of charge	728	727	727	727	727
Other revenue	4,752	4,700	4,800	4,900	5,000
Total revenue	50,260	50,562	49,899	51,037	52,206
Total own-source income	50,260	50,562	49,899	51,037	52,206
Net cost of services	411,819	382,066	323,720	266,938	274,867
Revenue from Government	374,778	359,754	300,983	247,980	255,002
Surplus (Deficit) before income tax	(37,041)	(22,312)	(22,737)	(18,958)	(19,865)

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Table 3.2a: Budgeted Departmental Comprehensive Income Statement (amalgamated) (showing net cost of services) (for the period ended 30 June) (continued)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	1,967	-	-	-	-
Total other comprehensive income	(35,074)	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	(35,074)	(22,312)	(22,737)	(18,958)	(19,865)

Table 3.2 Comprehensive income Statement (showing net cost of services) for the period ended 30

Note: Impact of net cash appropriation arrangements

	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	23,393	22,481	22,718	19,030	18,766
Depreciation/amortisation expenses for ROU ^(b)	-	20,452	21,568	21,383	21,443
Principal repayments on leased assets ^(b)	-	(18,398)	(19,762)	(20,459)	(20,138)
Total comprehensive income/(loss) as per the statement of comprehensive income	(35,074)	(22,312)	(22,737)	(18,958)	(19,865)
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(11,681)	2,223	1,787	996	206

Prepared on Australian Accounting Standards basis

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

**Table 3.3a: Budgeted Departmental Balance Sheet (amalgamated)
(as at 30 June)**

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and equivalents	6,752	7,194	7,105	6,951	6,883
Trade and other receivables	67,988	66,820	67,098	67,038	67,394
Appropriation receivables	60,942	58,023	40,023	29,828	30,828
Investments	60,381	62,529	64,241	65,232	65,438
Total financial assets	196,063	194,566	178,467	169,049	170,543
Non-financial assets					
Land and buildings	31,313	151,630	135,570	113,470	120,938
Infrastructure, plant and equipment	495	863	1,153	1,362	1,548
Intangibles	74,813	70,167	61,504	60,705	59,632
Other non-financial assets	4,975	2,800	2,800	2,800	2,800
Assets held for sale	1,350	-	-	-	-
Total non-financial assets	112,946	225,460	201,027	178,337	184,918
Total assets	309,009	420,026	379,494	347,386	355,461
LIABILITIES					
Payables					
Supplier payables	64,218	37,798	25,616	18,283	18,530
Other payables	30,717	29,253	29,596	30,293	31,374
Total payables	94,935	67,051	55,212	48,576	49,904
Interest bearing liabilities					
Leases	-	117,543	101,155	84,438	97,017
Total interest bearing liabilities	-	117,543	101,155	84,438	97,017
Provisions					
Employee provisions	65,795	64,200	58,828	55,655	56,215
Other provisions	59,722	59,047	58,372	57,767	57,167
Total provisions	125,517	123,247	117,200	113,422	113,382
Total liabilities	220,452	307,841	273,567	246,436	260,303
Net assets	88,557	112,185	105,927	100,950	95,158
Equity*					
Contributed equity	317,783	339,590	356,066	370,047	384,120
Asset revaluation reserve	14,309	14,309	14,309	14,309	14,309
Retained surplus (accumulated deficit)	(243,535)	(241,714)	(264,448)	(283,406)	(303,271)
Total equity	88,557	112,185	105,927	100,950	95,158

Prepared on Australian Accounting Standards basis

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

Table 3.4a: Budgeted Departmental Statement of Cash Flows (amalgamated) (for the period ended 30 June)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	391,579	370,581	327,382	266,801	263,108
Sale of goods and services	9,006	54,487	53,093	54,209	46,979
Net GST received	16,289	12,222	11,833	7,725	7,920
Other	53,300	6,559	5,720	6,156	5,677
Total cash received	470,174	443,849	398,028	334,891	323,684
Cash used					
Employees	195,096	187,871	171,075	155,500	153,228
Suppliers	219,580	173,489	140,188	96,003	94,743
Net GST received	15,886	12,115	11,852	7,720	7,953
Interest payments on lease liability	-	1,209	1,109	926	909
Other	56,869	48,177	52,419	53,446	46,575
Total cash used	487,431	422,861	376,643	313,595	303,408
Net cash from or (used by) operating activities	(17,257)	20,988	21,385	21,296	20,276
INVESTING ACTIVITIES					
Cash received					
Investments realised	78,417	6,000	6,000	6,000	6,000
Total cash received	78,417	6,000	6,000	6,000	6,000
Cash used					
Purchase of property, plant and equipment, and intangibles	28,811	21,807	16,476	13,981	14,073
Purchase of investments	74,501	8,148	7,712	6,991	6,206
Total cash used	103,312	29,955	24,188	20,972	20,279
Net cash from or (used by) investing activities	(24,895)	(23,955)	(18,188)	(14,972)	(14,279)
FINANCING ACTIVITIES					
Cash received					
Equity Injections	40,930	21,807	16,476	13,981	14,073
Total cash received	40,930	21,807	16,476	13,981	14,073
Cash used					
Lease Liability - principal payments	-	18,398	19,762	20,459	20,138
Total cash received	-	18,398	19,762	20,459	20,138
Net cash from or (used by) financing activities	40,930	3,409	(3,286)	(6,478)	(6,065)
Net increase or (decrease) in cash held	(1,222)	442	(89)	(154)	(68)
Cash and cash equivalents at the beginning of the reporting period	7,974	6,752	7,194	7,105	6,951
Cash and cash equivalents at the end of the reporting period	6,752	7,194	7,105	6,951	6,883

Prepared on Australian Accounting Standards basis

Table 3.2b: Departmental Comprehensive Income Statement (DVA excluding DSHIS) (Showing Net Cost of Services) (for the period ended 30 June)

	Actual	Revised	Forward	Forward	Forward
	2018-19	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSE					
Employee benefits	192,011	180,500	162,675	148,693	149,888
Supplier expenses	198,898	168,440	126,531	87,244	93,687
Depreciation and amortisation	23,318	42,858	44,211	40,408	40,209
Other expenses	608	1,242	1,143	961	945
Total expenses	414,835	393,040	334,560	277,306	284,729
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	8,906	8,276	8,578	8,827	9,106
Resources received free of charge	670	670	670	670	670
Total own-source revenue	9,576	8,946	9,248	9,497	9,776
Total own-source income	9,576	8,946	9,248	9,497	9,776
Net cost of (contribution by) services	405,259	384,094	325,312	267,809	274,953
Revenue from Government	374,658	359,634	300,863	247,860	254,882
Surplus (Deficit) before income tax	(30,601)	(24,460)	(24,449)	(19,949)	(20,071)

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Table 3.2b: Departmental Comprehensive Income Statement (DVA excluding DSHIS) (Showing Net Cost of Services) (for the period ended 30 June) (continued)

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	1,967	-	-	-	-
Total other comprehensive income	1,967	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	(28,634)	(24,460)	(24,449)	(19,949)	(20,071)

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
Depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	23,318	22,406	22,643	19,025	18,766
Depreciation/amortisation expenses for ROU ^(b)	-	20,452	21,568	21,383	21,443
Principal repayments on leased assets ^(b)	-	(18,398)	(19,762)	(20,459)	(20,138)
Total comprehensive income/(loss) as per the statement of comprehensive income	(23,318)	(24,460)	(24,449)	(19,949)	(20,071)
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(5,316)	-	-	-	-

Prepared on Australian Accounting Standards basis

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Appropriation Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations. For information regarding DCB, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

Table 3.3b: Budgeted Departmental Balance Sheet (DVA excluding DSHIS) (as at 30 June)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,276	2,718	2,629	2,475	2,407
Trade and other receivables	14,374	13,206	13,484	13,424	13,780
Appropriation receivables	60,942	58,023	40,023	29,828	30,828
Total financial assets	77,592	73,947	56,136	45,727	47,015
Non-financial assets					
Land and buildings	31,313	151,630	135,570	113,470	120,938
Infrastructure, plant and equipment	495	863	1,153	1,362	1,548
Intangibles	74,658	70,087	61,499	60,705	59,632
Other non-financial assets	4,950	2,775	2,775	2,775	2,775
Assets held for sale	1,350	-	-	-	-
Total non-financial assets	112,766	225,355	200,997	178,312	184,893
Total assets	190,358	299,302	257,133	224,039	231,908
LIABILITIES					
Payables					
Supplier payables	59,335	32,815	20,533	13,100	13,247
Other payables	6,669	3,948	3,266	3,332	3,913
Total payables	66,004	36,763	23,799	16,432	17,160
Interest bearing liabilities					
Total interest bearing liabilities	-	117,543	101,155	84,438	97,017
Provisions					
Employees provisions	65,795	64,957	60,110	57,068	57,628
Other provisions	3,070	3,070	3,070	3,070	3,070
Total provisions	68,865	68,027	63,180	60,138	60,698
Total liabilities	134,869	222,333	188,134	161,008	174,875
Net assets	55,489	76,969	68,999	63,031	57,033
Equity*					
Contributed equity	317,783	339,590	356,066	370,047	384,120
Asset revaluation reserve	14,309	14,309	14,309	14,309	14,309
Retained surplus (accumulated deficit)	(276,603)	(276,930)	(301,376)	(321,325)	(341,396)
Total equity	55,489	76,969	68,999	63,031	57,033

Prepared on Australian Accounting Standards basis

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

**Table 3.4b: Budgeted Departmental Statement of Cash Flows (DVA excluding DSHIS)
(for the period ended 30 June)**

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	391,459	370,461	327,262	266,681	262,988
Sale of goods and services	10,536	8,828	8,399	8,626	9,106
Net GST received	16,289	12,222	11,833	7,725	7,921
Other	-	1,319	380	716	676
Total cash received	418,284	392,830	347,874	283,748	280,691
Cash used					
Employees	192,344	183,731	166,835	151,160	149,328
Suppliers	216,905	171,257	138,136	94,000	92,870
Net GST paid	15,886	12,115	11,852	7,720	7,953
Interest payment on lease liability	-	1,209	1,109	926	909
Other	7,768	5,678	10,269	9,637	9,561
Total cash used	432,903	373,990	328,201	263,443	260,621
Net cash from (used by) operating activities	(14,619)	18,840	19,673	20,305	20,070
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment, and intangibles	28,811	21,807	16,476	13,981	14,073
Total cash used	28,811	21,807	16,476	13,981	14,073
Net cash from (used by) investing activities	(28,811)	(21,807)	(16,476)	(13,981)	(14,073)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	40,930	21,807	16,476	13,981	14,073
Total cash received	40,930	21,807	16,476	13,981	14,073
Cash used					
Lease Liability - principal payments	-	18,398	19,762	20,459	20,138
Total cash used	-	18,398	19,762	20,459	20,138
Net cash from (used by) financing activities	40,930	3,409	(3,286)	(6,478)	(6,065)
Net increase (decrease) in cash held	(2,500)	442	(89)	(154)	(68)
Cash and cash equivalents at the beginning of the reporting period	4,776	2,276	2,718	2,629	2,475
Cash and cash equivalents at the end of the reporting period	2,276	2,718	2,629	2,475	2,407

Prepared on Australian Accounting Standards basis

Table 3.2c: Departmental Comprehensive Income Statement (DSHS) (Showing Net Cost of Services) (for the period ended 30 June)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Employee benefits	2,752	3,600	3,700	3,800	3,900
Supplier expenses	4,509	4,052	4,075	4,170	4,202
Depreciation and amortisation	75	75	75	5	-
Insurance claims	41,571	33,524	33,075	34,704	36,414
Total expenses	48,907	41,251	40,925	42,679	44,516
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Net premium revenue	37,537	38,522	37,660	38,593	39,545
Resources received free of charge	58	57	57	57	57
Other revenue	4,752	4,700	4,800	4,900	5,000
Total own-source revenue	42,347	43,279	42,517	43,550	44,602
Total own-source income	42,347	43,279	42,517	43,550	44,602
Net contribution by services	6,560	(2,028)	(1,592)	(871)	(86)
Revenue from Government	120	120	120	120	120
Surplus (Deficit) after income tax	(6,440)	2,148	1,712	991	206
Total comprehensive income/ (loss) attributable to the Australian Government	(6,440)	2,148	1,712	991	206
Note: Reconciliation of comprehensive income attributable to the agency					
	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Total Comprehensive Income/ (loss) Attributable to the Australian Government	(6,440)	2,148	1,712	991	206
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	75	75	75	5	-
Total Comprehensive Income/ (loss) Attributable to the agency	(6,365)	2,223	1,787	996	206

Prepared on Australian Accounting Standards basis

Table 3.3c: Budgeted Departmental Balance Sheet (DSHS) (as at 30 June)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,476	4,476	4,476	4,476	4,476
Trade and other receivables	55,493	55,493	55,493	55,493	55,493
Investments	60,381	62,529	64,241	65,232	65,438
Total financial assets	120,350	122,498	124,210	125,201	125,407
Non-financial assets					
Intangibles	155	80	5	-	-
Other non-financial assets	25	25	25	25	25
Total non-financial assets	180	105	30	25	25
Total assets	120,530	122,603	124,240	125,226	125,432
LIABILITIES					
Payables					
Supplier payables	6,762	6,862	6,962	7,062	7,162
Other payables	24,048	24,548	25,048	25,548	26,048
Total payables	30,810	31,410	32,010	32,610	33,210
Provisions					
Other provisions	56,652	55,977	55,302	54,697	54,097
Total provisions	56,652	55,977	55,302	54,697	54,097
Total liabilities	87,462	87,387	87,312	87,307	87,307
Net assets	33,068	35,216	36,928	37,919	38,125
Equity*					
Contributed equity	-	-	-	-	-
Asset revaluation reserve	-	-	-	-	-
Retained surplus	33,068	35,216	36,928	37,919	38,125
Total equity	33,068	35,216	36,928	37,919	38,125

Prepared on Australian Accounting Standards basis

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

Table 3.4c: Budgeted Departmental Statement of Cash Flows (DSHIS) (for the period ended 30 June)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sales of goods and services	48,513	47,322	46,560	47,593	40,045
Other	4,787	5,240	5,340	5,440	5,000
Total cash received	53,420	52,682	52,020	53,153	45,165
Cash used					
Employees	2,752	4,140	4,240	4,340	3,900
Suppliers	4,205	3,895	3,918	4,013	4,045
Other	49,101	42,499	42,150	43,809	37,014
Total cash used	56,058	50,534	50,308	52,162	44,959
Net cash from (used by) operating activities	(2,638)	2,148	1,712	991	206
INVESTING ACTIVITIES					
Cash received					
Investments realised	78,417	6,000	6,000	6,000	6,000
Total cash received	78,417	6,000	6,000	6,000	6,000
Cash used					
Purchase of investments	74,501	8,148	7,712	6,991	6,206
Total cash used	74,501	8,148	7,712	6,991	6,206
Net cash from (used by) investing activities	3,916	(2,148)	(1,712)	(991)	(206)
Net increase (decrease) in cash held	1,278	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,198	4,476	4,476	4,476	4,476
Cash and cash equivalents at the end of the reporting period	4,476	4,476	4,476	4,476	4,476

Prepared on Australian Accounting Standards basis

Table 3.5: Departmental Statement of Changes in Equity – Summary of Movement (Budget Year 2019-20)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2019				
Balance carried forward from previous period	(243,535)	14,309	317,783	88,557
Adjustments for changes in accounting policies	24,133	-	-	24,133
Adjusted Opening balance	(219,402)	14,309	317,783	112,690
Comprehensive income				
Comprehensive income surplus/(deficit) for the period	(22,312)	-	-	(22,312)
Total comprehensive income attributable to the Australian Government	(22,312)	-	-	(22,312)
Transactions with owners				
Distribution to owners:				
Contribution by owners:				
Equity Injection	-	-	5,351	5,351
Departmental Capital Budget (DCBs)	-	-	16,456	16,456
Sub-total transactions with owners	-	-	21,807	21,807
Estimated closing balance as at 30 June 2020	(241,714)	14,309	339,590	112,185

Prepared on Australian Accounting Standards

Table 3.6: Departmental Capital Budget Statement (for the period ended 30 June)

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 and Bill 3 (Departmental Capital Budget)	24,850	16,456	13,694	13,788	13,880
Equity injections - Bill 2 and Bill 4	16,080	5,351	2,782	193	193
Total capital appropriations	40,930	21,807	16,476	13,981	14,073
Total new capital appropriations					
Represented by:					
Purchase of non-financial assets	40,930	21,807	16,476	13,981	14,073
Total items	40,930	21,807	16,476	13,981	14,073
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^a	16,080	5,351	2,782	193	193
Funded by capital appropriations - Departmental Capital Budget ^b	24,850	16,456	13,694	13,788	13,880
TOTAL	40,930	21,807	16,476	13,981	14,073
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
	28,811	21,807	16,476	13,981	14,073
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	28,811	21,807	16,476	13,981	14,073

Prepared on Australian Accounting Standards basis

- a) Includes both current and prior Bill No. 4 and prior Act Nos. 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).

Table 3.7: Statement of Asset Movements (2019-20 Budget year)

	Land	Buildings	Other infrastructure, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2019						
Gross book value	-	32,332	3,635	221,610	1,350	258,927
Accumulated depreciation/ amortisation and impairment	-	(1,019)	(3,140)	(146,797)	-	(150,956)
Opening net book balance	-	31,313	495	74,813	1,350	107,971
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase or internally developed:						
Appropriation equity ^a	-	-	-	5,351	-	5,351
Appropriation ordinary annual services ^b	-	8,194	486	7,776	-	16,456
By purchase - ROU	-	137,165	-	-	-	137,165
Total additions	-	145,359	486	13,127	-	158,972
Other movements						
Depreciation/amortisation expense	-	(4,590)	(118)	(17,773)	-	(22,481)
Depreciation/amortisation on ROU	-	(20,452)	-	-	-	(20,452)
Other ^c	-	-	-	-	(1,350)	(1,350)
Total other movements	-	(25,042)	(118)	(17,773)	(1,350)	(44,283)
As at 30 June 2020						
Gross book value	-	40,526	4,121	234,737	-	279,384
Gross book value - ROU	-	137,165	-	-	-	137,165
Accumulated depreciation/ amortisation and impairment	-	(5,609)	(3,258)	(164,570)	-	(173,437)
Accumulated depreciation/ amortisation and impairment - ROU	-	(20,452)	-	-	-	(20,452)
Closing net book balance	-	151,630	863	70,167	-	222,660

Prepared on Australian Accounting Standards basis

- "Appropriation equity" refers to equity injections provided through Appropriation Bills (No. 2 & 4) 2019-20.
- "Appropriation ordinary annual services" refers to funding provided through Appropriation Bills (No. 1 & 3) 2019-20 for depreciation / amortisation expenses, DCBs or other operational expenses.
- Net proceeds may be returned to the OPA.

Table 3.8: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	2018-19 Actual \$'000	2019-20 Revised Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee Benefits	7,685	9,642	9,883	10,157	10,591
Grants	18,516	28,890	25,049	25,006	14,502
Personal benefits	12,344,953	6,844,937	6,396,337	6,450,330	6,268,121
Health Care Payments	8,254,495	5,030,602	4,738,389	4,801,318	4,757,178
Payments to corporate entities	50,904	46,371	44,267	46,318	42,996
Other	77,072	37,007	38,589	40,796	36,937
Total expenses administered on behalf of government	20,774,625	11,997,449	11,252,514	11,373,925	11,130,325
LESS:					
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation revenue					
Other revenue	17,024	20,981	21,010	21,094	21,118
Total non-taxation revenue	17,024	20,981	21,010	21,094	21,118
Total revenues administered on behalf of government	17,024	20,981	21,010	21,094	21,118
Net Cost of (contribution by) services	20,757,601	11,976,468	11,231,504	11,352,831	11,109,207
Surplus (Deficit)	(20,757,601)	(11,976,468)	(11,231,504)	(11,352,831)	(11,109,207)

Prepared on Australian Accounting Standards basis

Table 3.9: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Actual	Revised	Forward	Forward	Forward
	2018-19	Budget	estimate	estimate	estimate
	\$'000	2019-20	2020-21	2021-22	2022-23
		\$'000	\$'000	\$'000	\$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	72,281	73,281	73,281	73,281	73,281
Other receivables	72,103	74,103	74,103	74,103	74,103
Other investments	1,439,060	1,475,810	1,520,115	1,565,172	1,638,427
Total financial assets	1,584,698	1,624,801	1,670,601	1,719,215	1,792,510
Non-financial assets					
Other	71,196	71,196	71,196	71,196	71,196
Total non-financial assets	71,196	71,196	71,196	71,196	71,196
Total assets administered on behalf of government	1,655,894	1,695,997	1,741,797	1,790,411	1,863,706
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Personal benefits payables	185,023	223,687	2,805	51,266	43,200
Grants payables	651	791	801	667	677
Health and other payables	83,027	83,028	83,029	83,029	83,029
Provisions					
Employee provisions	2,266	2,266	2,266	2,266	2,266
Personal benefits provisions	14,651,800	15,174,604	15,607,629	16,037,113	16,456,900
Health and other provisions	12,259,265	12,931,203	13,398,575	13,886,675	14,396,061
Total provisions and payables	27,182,032	28,415,581	29,095,107	30,061,018	30,982,135
Total liabilities administered on behalf of the government	27,182,032	28,415,581	29,095,107	30,061,018	30,982,135

Prepared on Australian Accounting Standards basis

Table 3.10: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	50,193	48,000	48,000	48,000	48,000
Other	17,830	20,981	20,981	20,981	21,078
Total cash received	68,023	68,981	68,981	68,981	69,078
Cash used					
Personal benefits	6,265,263	6,283,173	6,184,424	5,978,419	5,856,637
Health Payments	4,347,000	4,358,902	4,270,889	4,315,118	4,252,678
Other	35,000	46,761	49,712	51,031	39,198
Grant payments	16,276	28,750	25,039	25,140	14,492
Net GST paid	-	48,000	48,000	48,000	48,000
Payments to Corporate Entities	50,904	46,371	44,267	46,318	42,996
Total cash used	10,714,443	10,811,957	10,622,331	10,464,026	10,254,001
Net cash from (used by) operating activities	(10,646,420)	(10,742,976)	(10,553,350)	(10,395,045)	(10,184,923)
INVESTING ACTIVITIES					
Cash used					
Payments to Corporate Entities	11,429	37,046	44,075	39,023	73,018
Total cash used	11,429	37,046	44,075	39,023	73,018
Net cash from (used) by investing activities	(11,429)	(37,046)	(44,075)	(39,023)	(73,018)
Net increase/decrease in cash held	(10,657,849)	(10,780,022)	(10,597,425)	(10,434,068)	(10,257,941)
Cash and cash equivalents at beginning of reporting period	71,757	72,281	73,281	73,281	73,281
Cash from Official Public Account	10,730,007	10,790,775	10,608,531	10,446,287	10,272,138
Cash to Official Public Account	(71,634)	(9,753)	(11,106)	(12,219)	(14,197)
Cash and cash equivalents at end of reporting period	72,281	73,281	73,281	73,281	73,281

Prepared on Australian Accounting Standards basis

Table 3.11: Statement of Administered Asset Movements (2019-20 Budget year)

	Land	Buildings	Other infrastructure, plant and equipment	Intangibles - Computer Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2019					
Gross book value	-	53,753	-	-	53,753
Opening net book balance	-	53,753	-	-	53,753
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase or internally developed:					
Appropriation equity ^a	-	-	-	-	-
Appropriation ordinary annual services ^b	-	-	-	-	-
Total additions	-	-	-	-	-
Other movements					
As at 30 June 2020					
Gross book value	-	53,753	-	-	53,753
Closing net book balance	-	53,753	-	-	53,753

Prepared on Australian Accounting Standards basis

- a) "Appropriation equity" refers to equity injections provided through Appropriation Bills (No.2 & 4) 2019-20.
- b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bills (No. 1 & 3) 2019-20 for DCBs or other operational expenses.

AUSTRALIAN WAR MEMORIAL

ENTITY ADDITIONAL ESTIMATES

STATEMENTS

AUSTRALIAN WAR MEMORIAL

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AUSTRALIAN WAR MEMORIAL

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 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 lead the nation's remembrance and understanding of Australia's war experience. In 2019-20, the Memorial will meet this outcome by delivering the priorities outlined in the *Australian War Memorial Corporate Plan* in a manner consistent with the whole of government agenda and on the basis for the program objectives and outputs detailed in the following sections.

The Memorial will ensure its on-going relevance to the community through a variety of measures. These include provision of dignified and fitting ceremonies, not only for Anzac Day and the centenary of Remembrance Day, but for other commemorative occasions such as the popular daily Last Post ceremony and School Wreath Laying ceremonies.

The Memorial's Development Project, announced by Government on 1 November 2018, will address pressing commemorative, exhibition, archive and storage needs. It will provide the necessary and appropriate facilities for the Memorial to record and tell the stories of the more than 100,000 Australians who have served on operations in East Timor, Afghanistan or Iraq and on numerous peacekeeping and humanitarian operations.

It will also see the Memorial create dedicated spaces for veterans and their families to retreat to areas of quiet reflection and to contemplate upon their service. It will ensure the Memorial is not a place only to remember the dead but to honour and help those who have returned from service in our name, in our uniform and under our flag.

The Mid-Year Economic Fiscal Outlook (MYEFO) budget update includes additional appropriation to extend supplementary funding measures that were scheduled to terminate in 2020-21 and 2021-22.

This funding is provided to recognise the pressure experienced by the Memorial to sustain its operational capabilities and enhance security measures.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Australian War Memorial at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2019-20 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: Australian War Memorial Resource Statement
Additional Estimates for 2019-20 as at Additional Estimates February 2020**

	<i>Actual available appropriation 2018-19 \$'000</i>	<i>Estimate as at + Budget 2019-20 \$'000</i>	<i>Proposed Additional = Estimates 2019-20 \$'000</i>	<i>Total estimate at Additional Estimates 2019-20 \$'000</i>
Opening balance/cash reserves at 1 July	81,929	72,191	5,769	77,960
Funds from Government				
Annual appropriations - ordinary annual Outcome 1	50,904	46,371	-	46,371
Annual Appropriations - other services ^(b)				
Equity injection	11,429	35,246	1,800	37,046
Total annual appropriations	62,333	81,617	1,800	83,417
Total funds from Government	62,333	81,617	1,800	83,417
Funds from other sources				
Interest	2,293	2,333	(393)	1,940
Royalties	172	20	17	37
Sale of goods and services	4,791	4,425	(486)	3,939
Other	4,831	2,064	1,167	3,231
Total funds from other sources	12,087	8,842	305	9,147
Total net resourcing for AWM	156,349	162,650	7,874	170,524
			<i>Actual 2018-19</i>	<i>2019-20</i>
Average staffing level			<i>290</i>	<i>303</i>

All figures shown are GST exclusive.

(a) Appropriation Act (No. 1) 2019-2020 and Appropriation Bill (No. 3) 2019-2020

(b) Appropriation Act (No. 2) 2019-2020 and Appropriation Bill (No. 4) 2019-2020

1.3 ENTITY MEASURES

There are no Budget measures relating to the Australian War Memorial.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Australian War Memorial at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures and other variations since the 2019-20 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional Estimates and Other Variations to Outcomes since 2019-20 Budget

	Program impacted	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Outcome 1					
Departmental					
Other Variations					
Expense	1.1-1.8	-	1,250	2,250	2,250
Capital	1.2,1.4	1,800	-	5,800	-
Changes in price & wages indices	1.1-1.8	-	(76)	(78)	(69)
Net impact on appropriations for Outcome 1 (departmental)		1,800	1,174	7,972	2,181
Total net impact on appropriations for Outcome 1		1,800	1,174	7,972	2,181

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

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the Australian War Memorial through *Appropriation Bills No 4*.

Table 1.5: Appropriation Bill (No. 4) 2019-20

	2018-19 Available \$'000	2019-20 Budget \$'000	2019-20 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity Injections	11,429	35,246	37,046	1,800	-
Total non-operating	11,429	35,246	37,046	1,800	-

Note 1: 2018-19 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to entity outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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 2.1.2: Budgeted expenses for Outcome 1

	2018-19 Actual expenses \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
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: Australian War Memorial					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1 & 3)	50,904	46,371	44,267	46,318	42,996
Expenses not requiring appropriation in the Budget year	130	349	306	301	298
Revenues from other independent sources	12,323	11,147	10,071	10,189	10,170
Total expenses for Program 1.1	63,357	57,867	54,644	56,808	53,464
Total expenses for Outcome 1					
Outcome 1 totals by resource type	63,357	57,867	54,644	56,808	53,464
	2018-19	2019-20			
Average Staffing Level (number)	290	303			

Section 3: Budgeted financial statements

3.1 BUDGETED FINANCIAL STATEMENTS

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

3.1.1 Analysis of budgeted financial statements

The major change to the 2019-20 budget year financial statements is the increase in appropriation revenue from 2020-21, to extend supplementary funding measures. This is offset by the increase in supplier costs over the same years, required to sustain operational capabilities.

An increase in capital funding of \$1.8m in 2019-20 will fund enhanced security measures at the Memorial. A funding movement of \$5.8m of the original budget for the AWM Development will be transferred from the project reserves into 2021-22 Memorial funding.

3.2.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	25,652	26,112	26,537	27,008	26,852
Suppliers	28,306	19,832	16,339	17,589	13,460
Depreciation and amortisation	9,371	11,923	11,768	12,211	13,152
Write-down and impairment of assets	28	-	-	-	-
Total expenses	63,357	57,867	54,644	56,808	53,464
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,791	3,939	3,939	3,939	3,939
Interest	2,293	1,940	1,614	1,732	1,713
Rental Income	153	240	240	240	240
Royalties	172	37	37	37	37
Other	4,678	2,991	2,241	2,241	2,241
Total own-source revenue	12,087	9,147	8,071	8,189	8,170
Gains					
Sale of assets	33	-	-	-	-
Other	753	2,550	2,550	2,550	2,550
Total gains	786	2,550	2,550	2,550	2,550
Total own source income	12,873	11,697	10,621	10,739	10,720
Net cost of (contribution by) services	(50,484)	(46,170)	(44,023)	(46,069)	(42,744)
Revenue from Government	50,904	46,371	44,267	46,318	42,996
Surplus (Deficit) attributable to the Australian Government	420	201	244	249	252
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	420	201	244	249	252

Prepared on Australian Accounting Standards basis

Table continued on next page

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

Note: Impact of net cash appropriation arrangements

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Total comprehensive income/(loss) excluding depreciation /amortisation expenses previously funded through revenue appropriations, depreciations on ROU, principal repayments on leased assets	420	201	244	249	252
less heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	-	-	-	-
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	420	201	244	249	252

Prepared on Australian Accounting Standards basis

- a) From 2010-11, the Government replaced Appropriation Act (No. 1) and Bill (No. 3) 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 Appropriation Act (No. 2) and Appropriation Bill (No. 4) equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.

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

	2018-19 Actual	2019-20 Revised budget	2020-21 Forward estimate	2021-22 Forward estimate	2022-23 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,460	3,418	4,378	5,545	4,307
Trade and other receivables	581	581	581	581	581
Investments accounted for under the equity method	75,500	73,500	73,500	70,500	61,500
Other financial assets	1,060	1,060	1,060	1,060	1,060
Total financial assets	79,601	78,559	79,519	77,686	67,448
Non-financial assets					
Land and buildings	175,415	201,297	235,383	274,503	348,856
Property, plant and equipment	1,192,106	1,202,330	1,211,792	1,221,140	1,231,934
Intangibles	4,089	6,296	6,124	4,578	2,957
Other	57	57	57	57	57
Total non-financial assets	1,371,667	1,409,980	1,453,356	1,500,278	1,583,804
Assets held for sale	626	626	626	626	626
Total assets	1,451,894	1,489,165	1,533,501	1,578,590	1,651,878
LIABILITIES					
Payables					
Suppliers	3,500	3,500	3,500	3,500	3,500
Other payables	448	448	448	448	448
Total payables	3,948	3,948	3,948	3,948	3,948
Provisions					
Employee provisions	9,383	9,407	9,438	9,470	9,503
Total provisions	9,383	9,407	9,438	9,470	9,503
Total liabilities	13,331	13,355	13,386	13,418	13,451
Net assets	1,438,563	1,475,810	1,520,115	1,565,172	1,638,427

Prepared on Australian Accounting Standards basis

Table continued on next page

Table 3.3: Budgeted departmental balance sheet (as at 30 June) (continued)

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EQUITY *					
Parent entity interest					
Contributed equity	131,187	168,233	212,294	257,102	330,105
Reserves	758,198	758,198	758,198	758,198	758,198
Retained surplus / (accumulated deficit)	549,178	549,379	549,623	549,872	550,124
Total Equity	1,438,563	1,475,810	1,520,115	1,565,172	1,638,427

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

Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity — summary of movement
(Budget year 2019-20)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019					
Balance carried forward from previous period	549,178	758,198	-	131,187	1,438,563
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	549,178	758,198	-	131,187	1,438,563
Comprehensive income					
Other comprehensive income Surplus (deficit) for the period	201	-	-	-	201
Total comprehensive income of which:	201	-	-	-	201
Transactions with owners					
<i>Contributions by owners</i>					
Equity injection - Appropriation	-	-	-	37,046	37,046
Sub-total transactions with owners	-	-	-	37,046	37,046
Estimated closing balance as at 30 June 2020	549,379	758,198	-	168,233	1,475,810
Closing balance attributable to the Australian Government	549,379	758,198	-	168,233	1,475,810

Prepared on Australian Accounting Standards basis.

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	50,904	46,371	44,267	46,318	42,996
Sale of goods and rendering of services	4,936	4,179	4,179	4,179	4,179
Interest	2,168	1,940	1,614	1,732	1,713
Net GST Received	4,162	5,751	6,178	6,602	9,943
Other	7,697	3,028	2,278	2,278	2,278
Total cash received	69,867	61,269	58,516	61,109	61,109
Cash used					
Employees	25,180	26,088	26,506	26,976	26,819
Suppliers	31,626	19,282	15,789	17,039	12,910
Net GST Paid	4,162	5,751	6,178	6,602	9,943
Total cash used	60,968	51,121	48,473	50,617	49,672
Net cash from (used by) operating activities	8,899	10,148	10,043	10,492	11,437
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	33	-	-	-	-
Investments	83,000	102,500	81,000	82,000	82,000
Total cash received	83,033	102,500	81,000	82,000	82,000
Cash used					
Purchase of property, plant, equipment and intangibles	24,330	48,236	53,144	57,133	94,678
Investments	82,500	100,500	81,000	79,000	73,000
Total cash used	106,830	148,736	134,144	136,133	167,678
Net cash from (used by) investing activities	(23,797)	(46,236)	(53,144)	(54,133)	(85,678)

Table continued on next page

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

	2018-19 Actual \$'000	2019-20 Revised budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,429	37,046	44,061	44,808	73,003
Total cash received	11,429	37,046	44,061	44,808	73,003
Cash used					
Net cash from/(used by) financing activities	11,429	37,046	44,061	44,808	73,003
Net increase (decrease) in cash held	(3,469)	958	960	1,167	(1,238)
Cash and cash equivalents at the beginning of the reporting period	5,929	2,460	3,418	4,378	5,545
Cash and cash equivalents at the end of the reporting period	2,460	3,418	4,378	5,545	4,307

Prepared on Australian Accounting Standards basis

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

	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Revised	Forward	Forward	Forward
		budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2 and Bill 4	11,429	37,046	44,061	44,808	73,003
Total new capital appropriations	11,429	37,046	44,061	44,808	73,003
<i>Provided for:</i>					
Purchase of non-financial assets	11,429	37,046	44,061	44,808	73,003
Total items	11,429	37,046	44,061	44,808	73,003
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^a	9,622	37,868	45,315	44,808	73,003
Funded internally from departmental resources ^b	16,239	12,368	9,829	14,325	23,675
TOTAL	25,861	50,236	55,144	59,133	96,678
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	25,861	50,236	55,144	59,133	96,678
less gifted assets	(1,531)	(2,000)	(2,000)	(2,000)	(2,000)
Total cash used to acquire assets	24,330	48,236	53,144	57,133	94,678

Prepared on Australian Accounting Standards basis

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

(b) Includes the following sources of funding:

- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations
- donations and gifts of non-financial assets;
- internally developed assets;
- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations
- donations and gifts of non-financial assets;
- internally developed assets

Table 3.7: Statement of asset movements (2019-20)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural assets \$'000	Intangibles Computer Software \$'000	L&B, IP&E held for sale \$'000	Total \$'000
As at 1 July 2019							
Gross book value	13,096	166,412	41,079	1,153,060	5,846	626	1,380,119
Accumulated depreciation/amortisation and impairment	-	(4,093)	(2,033)	-	(1,757)	-	(7,883)
Opening net book balance	13,096	162,319	39,046	1,153,060	4,089	626	1,372,236
CAPITAL ASSET ADDITIONS							
Estimated expenditure on new or replacement assets							
By purchase							
Appropriation - equity ^(a)	-	25,455	2,483	7,789	2,141	-	37,868
Appropriation - ordinary annual services ^(b)	-	5,293	3,257	-	1,360	-	9,910
Assets received as gifts/donations	-	-	-	2,276	182	-	2,458
Total additions	-	30,748	5,740	10,065	3,683		50,236
Other movements							
Depreciation/amortisation expense	-	(4,866)	(5,581)	-	(1,476)	-	(11,923)
Total other movements	-	(4,866)	(5,581)	-	(1,476)		(11,923)
As at 30 June 2020							
Gross book value	13,096	197,160	46,819	1,163,125	9,529	626	1,430,355
Accumulated depreciation/amortisation and impairment	-	(8,959)	(7,614)	-	(3,233)	-	(19,806)
Closing net book balance	13,096	188,201	39,205	1,163,125	6,296	626	1,410,549

Table 3.7: Statement of asset movements (2019-20) continued

Estimated operating expenditure in income statement for heritage and cultural assets

Operations and Maintenance	1,021
Preservation and Conservation	<u>14,225</u>
Total operating expenditure on heritage and cultural assets	<u>15,246</u>

Prepared on Australian Accounting Standards basis

a. "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No.2) 2019-2020 and Bill (No.4) 2019-2020, including Collection Development Acquisition Budget.

b. "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No.1) 2019-20 and Bill (No.3) 2019-20 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

PORTFOLIO 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 agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
AEIFRS	Australian Equivalents to International Financial Reporting Standards, which were issued by the Australian Accounting Standards Board in July 2004.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Acts of Parliament, which provide appropriation for the government's activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary departments have their own appropriation Bills.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Glossary

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services, and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter term impacts) below the planned outcomes specified.
Efficiency indicators	Measures the adequacy of an agency's management of its outputs and, where applicable, administered items. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction. Australian Government entities will move to this method incrementally by 30 June 2006 for valuing most infrastructure, plant and equipment.
Intermediate 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.
Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users' expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.

Glossary

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.