



Budget 2021–22

Portfolio Budget Statements 2021-22 Budget Related Paper No. 1.3B

Defence Portfolio

(Department of Veterans' Affairs)

Budget Initiatives and Explanations of
Appropriations Specified by Outcomes
and Programs by Entity

© Commonwealth of Australia 2021

ISSN 2653-0503 (Print)

ISSN 2653-0511 (Online)

ISBN 978-0-6486611-8-4

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President of the Senate
Australian Senate
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Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Budget Statements in support of the 2021-22 Budget for the Veterans' Affairs portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, consisting of a large, stylized 'D' followed by a horizontal line.

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nfp	not for publication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
\$b	\$ billion

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

Enquiries

Should you have any enquiries regarding this publication please contact Chief Financial Officer, Department of Veterans' Affairs on 02 6276 4845.

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

**User Guide
to the
Portfolio Budget Statements**

User guide

The purpose of the 2021-22 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2021-22 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2021-22 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

The Commonwealth Performance Framework

The following diagram outlines the key components of the enhanced Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.

Commonwealth Performance Framework

Key components of relevant publications

Portfolio Budget Statements (May) *Portfolio based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs** undertaken by other Commonwealth entities.

Provides high level performance information for current, ongoing programs, particularly a **forecast of performance for the current year**.

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

Corporate Plan (August) *Entity based*

Primary planning document of a Commonwealth entity.

Sets out the **purposes** of the entity, the **activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity **operates**, the **capability** it requires to undertake **activities** and a discussion of **risk**.

Explains how the entity's **performance** will be **measured** and **assessed**.

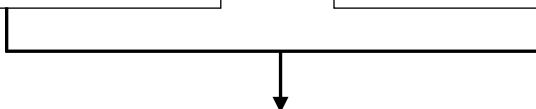


Annual Performance Statement (October following year) *Entity based*

Included in the Commonwealth entity's Annual Report. Focuses on **recent performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity's performance results**.



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Portfolio Overview

VETERANS' AFFAIRS Portfolio Overview

Minister and portfolio responsibilities

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

- the Repatriation Commission
- the Military Rehabilitation and Compensation Commission
- Open Arms – Veterans & Families Counselling (formerly the Veterans and Veterans Families Counselling Service)
- the Veterans' Review Board
- the Veterans' Children Education Boards
- the Office of Australian War Graves
- the Repatriation Medical Authority
- the Specialist Medical Review Council

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

The entities within the Veterans' Affairs Portfolio are described in more detail below. Figure 1 on page 8 shows the portfolio structure and outcomes.

The current Minister, the Hon Darren Chester MP (Gippsland, Victoria), was sworn in for a second term as Minister for Veterans' Affairs and Minister for Defence Personnel on 29 May 2019 and was appointed as a Cabinet Minister on 6 February 2020.

The Department of Veterans' Affairs

The purpose of the Department of Veterans' Affairs (DVA) is to support the wellbeing of those who serve or have served in the defence of our nation, and their families. This is achieved by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families; and providing and maintaining war graves and delivering meaningful commemorative activities to promote community recognition and understanding of the services and sacrifice of veterans. DVA is therefore the primary Australian Government service delivery entity responsible for developing and implementing programs that assist the veteran and ex-service communities. It provides administrative support to the Repatriation Commission and the Military Rehabilitation and Compensation Commission and is responsible for advising the Commissions on policies and programs for beneficiaries and for administering these policies and programs. DVA also administers legislation such as the *Defence Service Homes Act 1918* and the *War Graves Act 1980*.

The Repatriation Commission

The Repatriation Commission is responsible under the *Veterans' Entitlements Act 1986* (VEA) for granting pensions, allowances and other benefits, providing treatment and other services and generally administering the VEA.

The functions and powers of the Repatriation Commission are set out in sections 180 and 181 of the VEA.

In addition to the **President**, **Deputy President** and the **Repatriation Commissioner for Veterans**, two additional Commissioners have been appointed:

The **Veteran Family Advocate (VFA)** directly engages with the families of veterans and is their voice to help shape policy and improve the design of veteran programs and services provided through the Veterans' Affairs portfolio, including those relating to mental health. The VFA works with veterans' families to build our understanding of the factors that impact on the wellbeing of veterans and their families, particularly during their transition from the Australian Defence Force. The VFA also works closely with the National Commissioner for Defence and Veteran Suicide Prevention.

The **Commissioner for Defence Engagement** (CDE) is responsible for engaging with the Australian Defence Force (ADF) on behalf of the Repatriation Commission, with a focus on strategic planning and advising on what future generations of veterans will look like. The CDE provides advice to Government on the future direction of the ADF, ensuring future veterans have the support they need, when and where they need it. The CDE also works closely with the ADF to support DVA's response to the Senate Inquiry into Suicide by Veterans and Ex-service Personnel and the Inspector-General of the ADF's Afghanistan Inquiry.

The **Commissioner for Veteran Engagement** (CVE) (also known in the veteran community as the Repatriation Commissioner) is responsible to lead veteran engagement on behalf of the Minister for Veterans' Affairs and the Repatriation Commission. The CVE regularly consults with veterans and ex-service organisations to listen to their experiences and to gain insights from their perspective on barriers for effective delivery of services and support, and provide feedback to DVA to inform its strategies to address these barriers.

Military Rehabilitation and Compensation Commission

The Military Rehabilitation and Compensation Commission (MRCC) is responsible for the administration of benefits and arrangements under the *Military Rehabilitation and Compensation Act 2004* (MRCA). The Commission also determines and manages claims relating to defence service under the *Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988* (DRCA).

The functions of the MRCC are set out in section 362 of the MRCA and Part XI of the DRCA.

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

Open Arms – Veterans & Families Counselling

Open Arms – Veterans & Families Counselling (Open Arms), formerly the Veterans and Veterans Families Counselling Service (VVCS), is a nationally accredited mental health service that provides free and confidential counselling and mental health support to current and former ADF members with at least one day of service, and their partners and children.

Open Arms provides support to more than 27,000 members of the veteran community annually, through an integrated 24/7 national network, including centres located across Australia, and a network of over 1,200 outreach counsellors nationally. Open Arms also provides relationship and family support to address issues that can arise due to the unique nature of military service.

The Veterans' Review Board

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

The Veterans' Children Education Boards

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

Office of Australian War Graves

The Office of Australian War Graves (OAWG) is the agent of the Commonwealth War Graves Commission (CWGC). The OAWG manages 76 war cemeteries and war plots commemorating our war dead in Australia, Papua New Guinea and the Solomon Islands. The OAWG also cares for the more than 324,000 other final resting places of post-war dead, and other eligible veterans of war, conflicts, peace and other operations to which Australia has been committed, in over 2,330 locations.

The Repatriation Medical Authority

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

The Specialist Medical Review Council

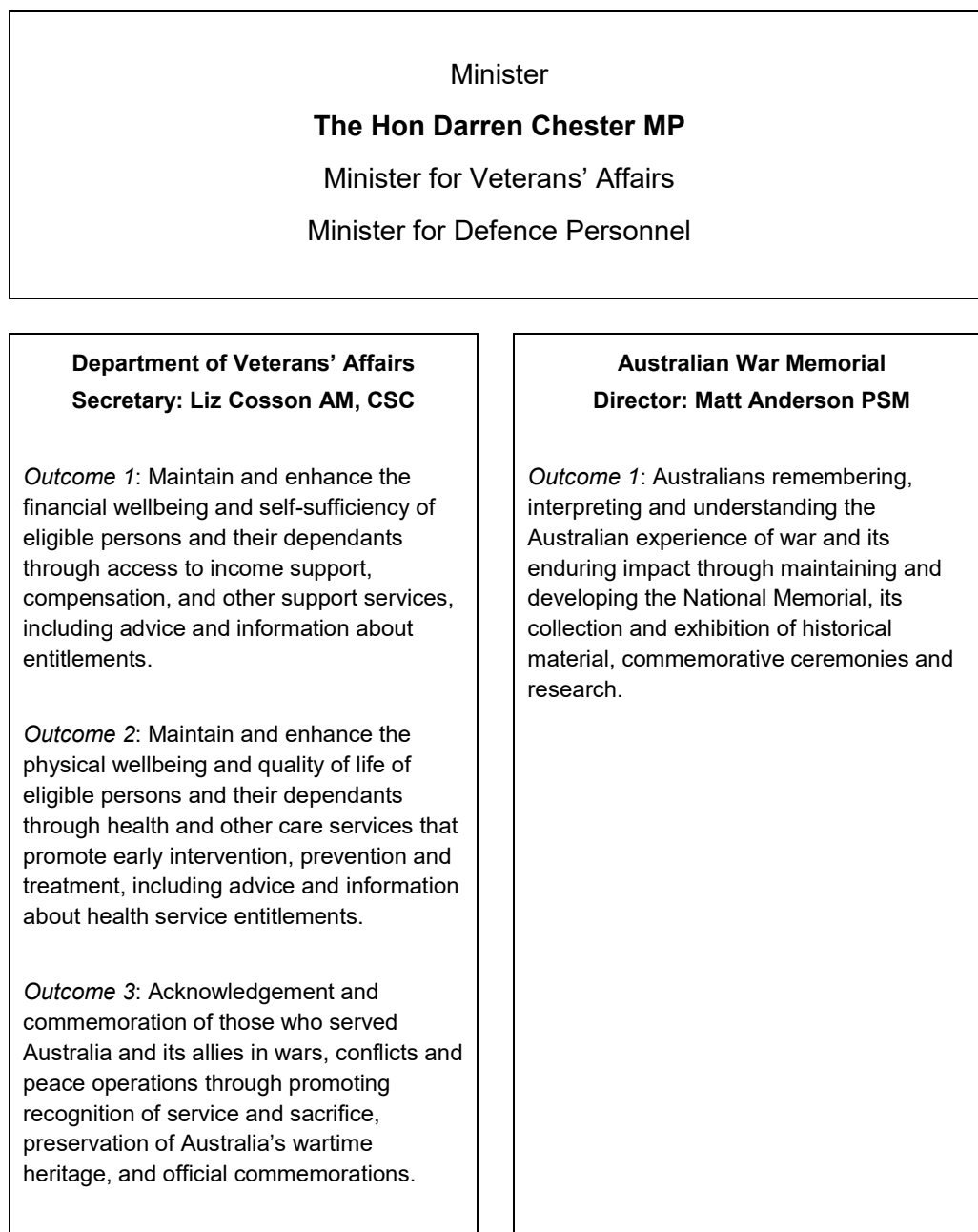
The Specialist Medical Review Council (SMRC) is an independent statutory body established under section 196V of the VEA. It has power, under section 196W of the VEA, to review determinations by the RMA. It does not review individual cases, but rather, examines the evidence upon which the decisions of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

The Australian War Memorial

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

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

Figure 1: Veterans' Affairs portfolio structure and outcomes



**Entity resources and
planned performance**

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Department of Veterans' Affairs

Entity resources and planned performance

Department of Veterans' Affairs

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DEPARTMENT OF VETERANS' AFFAIRS

Section 1: Entity overview and resources

1.1 Strategic direction statement

Those who serve their nation by joining the Australian Defence Force (ADF) deserve access to a world class veteran support system that enables them to continue their meaningful contribution to our nation, while providing strong and stable support structures. The Department of Veterans' Affairs (DVA) has supported veterans and their families for over 100 years, and their wellbeing has always been, and continues to be, at the heart of everything it does. The Australian Government is committed to delivering a veteran support system that empowers veterans and their families to live fulfilling lives after service by creating and implementing simpler and more effective programs, services, and benefits to deliver better and more timely outcomes for veterans and their families.

The 2021-22 Veterans' Affairs Budget Package delivers significant reform to Australia's veteran support system to ensure quality support is available to veterans when and where they need it, including providing critical resources to support DVA to manage higher volumes and more complex claims, and improving health and wellbeing outcomes for our veterans and their families. More funding over the next two years will provide DVA with a significant increase to its staffing allocation and additional resources to address the backlog of claims and manage the increased workload, with claims received by DVA having doubled between 2017-18 and 2019-20. DVA received in the order of 121,000 claims in 2019-20.

The Government is establishing a Royal Commission into Defence and Veteran Suicide to help the Government better understand veteran suicide more deeply and identify further steps to prevent suicide among current and former serving ADF members. The Government recognises that one veteran lost to suicide is one too many, and any loss of life can have a devastating effect on families, friends and communities. The Royal Commission will also provide an important opportunity for healing and to rebuild trust, unite our veteran community and restore hope. The Government has committed funding to support requests from both the Royal Commission and the National Commissioner for Defence and Veteran Suicide Prevention.

The Veteran Centric Reform (VCR) program will continue simplifying access to services to promote better outcomes for veterans and their families. In 2021-22, the VCR program will consolidate the foundations established in the first four years. This foundation consists of new and improved data links with Defence, a more sophisticated and targeted analytics capability, and a significant expansion of digital access channels.

Since the start of the VCR program in 2017, DVA and Services Australia has demonstrated a capability to re-purpose existing technology to deliver for new client cohorts. This capability continues to grow, holding both agencies in good stead for future partnerships as DVA decommissions expensive legacy ICT systems. Using Whole-of-Government ICT also provides the opportunity to integrate the Government service experience for veterans and their families, enabling a more seamless engagement between Government and the Australian public.

In line with the Government's commitment to delivering a stable veterans' care and support system, occupational therapists and podiatrists who treat veterans will receive an increase in the fees paid to them by DVA. This will support an increase in access to services and quality of care provided. Additionally, a review of the Veterans' Home Care, community nursing and related programs will be conducted to ensure they are meeting the evolving needs of veterans and their families.

Critical programs that support the health and wellbeing of veterans will be extended to ensure these important programs continue to provide much-needed support. Veterans have continued early access to treatment for 20 of the most common service-related conditions while their claim is being processed under the Provisional Access to Medical Treatment program that has supported over 20,000 veterans and their families since it was introduced in 2017. The Wellbeing and Support Program will receive ongoing funding to continue providing quality intensive case management support for highly vulnerable veterans transitioning from the ADF to civilian life, or who have complex care needs.

As part of the Government's commitment to reforming residential care funding, needs-based access to DVA-funded allied health services and aids and appliances will be expanded to all eligible DVA clients in residential care.

The 2019 Election Commitment announced a \$30 million investment for a network of Veteran Wellbeing Centres located around the country. Further Commonwealth funding is being provided to establish additional centres in Tasmania and South East Queensland, to connect local veterans and their families with a range of core services, including transition, employment, health and social connection.

Totally and Permanently Incapacitated veterans who pay private rent will receive support sooner with a measure to increase access to rent assistance announced as part of the 2020-21 Budget to commence on 1 January 2022, instead of September 2022.

ADF firefighters who served at RAAF Base Point Cook between 1 January 1957 and 31 December 1986 will benefit from the introduction of "presumptive liability" arrangements under DVA legislation for a list of specified conditions and being given access to cancer screening and healthy lifestyle programs.

To encourage early engagement with rehabilitation and voluntary participation, a two-year pilot program will be launched for veterans to access vocational and psychosocial

rehabilitation, without the requirement for any liability claim to be lodged. Evidence gathered as part of the pilot will inform future initiatives on removing barriers to veterans accessing rehabilitation.

Funding will be provided for the development and incorporation of new service standards for claims advocacy in the Building Excellence in Support and Training grants program. This program forms part of the Government's commitment to support the role of ex-service organisation (ESO) pension and wellbeing practitioners and advocates, who provide advice and assistance to the veteran and defence communities. The Government will also continue to financially support and work with ESOs to deliver the Advocacy Training and Development Program.

The Australian Government recognises that the impacts of ADF service on veterans affects not only the veteran, but also their families and dependants. The Family Support Package will be expanded over four years to more veterans and their families and widowed partners and allow them greater choice in how to use the services provided through the program. Intensive support will be provided for families to adjust to new or challenging life circumstances, complementing other DVA and Government services.

Appropriately commemorating and recognising the service and sacrifice of those who have served and continue to serve in the defence of our nation, including their families, remains a top priority of the Government. Funding will be allocated to ensure opportunities are provided for participation in private, public and televised Anzac Day commemorations in 2021. Further funding will enable continued planning, delivery and support of appropriately dignified, solemn, safe and secure annual international Anzac Day commemorations from 2022 onwards, including in Villers-Bretonneux, France, Bomana in Papua New Guinea, Hellfire Pass in Thailand and Sandakan in Malaysia.

More support will be provided to deliver important domestic commemorative events in 2021-22, including to remember those who served and sacrificed at Operation Ivanhoe, the Battle of Nui Le, on the 50th anniversary of the battle on 20 September 2021.

The Office of Australian War Graves will receive a boost in funding over the next four years to address the increasing costs associated with the care and maintenance of the resting places of Australian war dead in over 75 war cemeteries and war plots in Australia, PNG and the Solomon Islands and more than 336,000 official commemorations in almost every community cemetery in Australia, including Christmas Island, Norfolk Island, the Torres Strait and in ten Gardens of Remembrance.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2021-22 as at Budget May 2021

	2020-21 Estimated Actual \$'000	2021-22 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available ^(b)	42,757	42,757
Departmental appropriation ^(c)	384,301	401,598
s74 External Revenue ^(d)	6,666	6,790
Departmental capital budget ^(e)	13,694	13,707
Annual appropriations - other services - non-operating ^(f)		
Equity injections	6,596	6,872
<i>Total departmental annual appropriations</i>	<i>454,014</i>	<i>471,724</i>
Special accounts		
Opening balance	3,425	2,500
Appropriation receipts ^(h)	120	120
Non-appropriation receipts ⁽ⁱ⁾	62,437	34,512
<i>Total special accounts</i>	<i>65,982</i>	<i>37,132</i>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>120</i>	<i>120</i>
Total departmental resourcing	519,876	508,736
Administered		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1	60,703	59,326
Outcome 2	15,497	24,842
Outcome 3	36,705	48,747
Payments to corporate entities ^(g)	44,241	46,093
Annual appropriations - other services - non-operating ^(f)		
Payments to corporate entities ^(g)	55,306	143,409
Annual appropriations - other services - specific payments to states, ACT, NT and local government ⁽ⁱ⁾		
Outcome 2	5,050	-
<i>Total administered annual appropriations</i>	<i>217,502</i>	<i>322,417</i>

Continued on next page

Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2021-22 as at Budget May 2021 (continued)

	2020-21 Estimated Actual \$'000	2021-22 Estimate \$'000
Special appropriations		
Outcome 1		
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	28	28
<i>Veterans' Entitlements Act 1986 (VEA)</i>	5,089,485	4,440,442
<i>Compensation (Japanese Internment) Act 2001</i>	25	25
<i>Defence Service Homes Act 1918</i>	364	313
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	479,173	783,749
<i>Military Rehabilitation and Compensation Act 2004</i>	1,675,549	1,639,442
<i>Treatment Benefits Act (Special Access) 2019</i>	18	12
Total Outcome 1	7,244,642	6,864,011
Outcome 2		
<i>Veterans' Entitlements Act 1986 (VEA)</i>	3,879,272	3,886,677
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	58,150	60,298
<i>Military Rehabilitation and Compensation Act 2004</i>	224,644	266,724
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	11,195	11,439
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	5	5
<i>Treatment Benefits Act (Special Access) 2019</i>	4,586	4,508
Total Outcome 2	4,177,852	4,229,651
Total administered special appropriations	11,422,494	11,093,662
Special accounts ^(k)		
Opening balance	117	118
Non-appropriation receipts	10	20
Total special accounts	127	138
less payments to corporate entities from annual/special appropriations	99,547	189,502
Total administered resourcing	11,540,576	11,226,715
Total resourcing for DVA	12,060,452	11,735,451
	2020-21	2021-22
Average staffing level (number)	1,615	2,062

Table 1.1: Department of Veterans' Affairs resource statement — Budget estimates for 2021-22 as at Budget May 2021 (continued)**Third party payments from and on behalf of other entities**

	2020-21	2021-22
	<i>Estimated actual</i>	Estimate
	\$'000	\$'000
Receipts received from the Department of Defence for the provision of services	7,650	7,768
Payments made to corporate entities within the Portfolio		
Australian War Memorial - Bill 1	44,241	46,093
Australian War Memorial - Bill 2	55,306	143,409
Payments made on behalf of the Department of Social Services		
<i>Social Security (Administration) Act 1999</i>	44,154	45,347
Receipts received from the Department of Social Services for the provision of services	167	167
Payments made by Services Australia on behalf of DVA		
<i>Veterans' Entitlements Act 1986</i>	2,923,826	2,768,332
<i>Military Rehabilitation and Compensation Act 2004</i>	143,142	164,212
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	8,111	7,196
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	11,195	11,439
Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services	67,811	69,881
Payments made to the Department of Social Services for the Community Grant Hub services	2,300	2,046

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

Prepared on a resourcing (that is, appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2021-22.
- (b) Excludes funds subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No. 2) 2021-22.
- (g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (h) Amounts credited to the special account(s) from DVA's annual appropriations.
- (i) Amounts credited to the special account(s) from other entities.
- (j) Relates to appropriations sought for payment to the States, ACT, NT and local governments in Appropriation Bill No.2 2021-22.
- (k) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM). For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

1.3 Budget measures

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

**Table 1.2: Department of Veterans' Affairs 2021-22 Budget measures
Measures announced since the 2020-21 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures						
Outcome 1						
Wellbeing and Support Funding	1.1					
Administered payment		–	(15,868)	(7,137)	–	–
Departmental payment		–	1,464	(939)	(19)	–
Total		–	(14,404)	(8,076)	(19)	–
Increasing the Flexibility of the Pension Loans Scheme ^(a)	1.1					
Administered payment		–	(2)	(20)	(2)	41
Departmental payment		–	1,617	–	–	–
Total		–	1,615	(20)	(2)	41
Increased support for unemployed Australians ^(a)	1.5 - 1.6					
Administered payment		407	1,820	1,996	2,147	2,285
Departmental payment		–	501	–	–	–
Total		407	2,321	1,996	2,147	2,285
Veterans' Health Care	1.6					
Administered payment		–	357	699	707	882
Departmental payment		–	2,157	–	–	–
Total		–	2,514	699	707	882
Department of Veterans' Affairs - additional resourcing	1.1 - 1.6					
Departmental payment		–	86,400	91,014	6,698	5,769
Total		–	86,400	91,014	6,698	5,769

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Table 1.2: Department of Veterans' Affairs 2021-22 Budget measures (continued)

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total Outcome 1						
Administered		407	(13,693)	(4,462)	2,852	3,208
Departmental		—	92,139	90,075	6,679	5,769
Total		407	78,446	85,613	9,531	8,977
Outcome 2						
Veterans' Health Care	2.1, 2.5 - 2.6					
Administered payment		—	23,264	15,837	6,247	6,269
Departmental payment		—	4,824	2,025	330	418
Total		—	28,088	17,862	6,577	6,687
COVID-19 Response Package - vaccine purchases and rollout ^(b)	2.1					
Administered payment		699	2,760	—	—	—
Total		699	2,760	—	—	—
COVID-19 Response Package - guaranteeing Medicare and access to medicines - extension ^{(b)(d)}	2.1					
Administered payment		2,800	3,800	—	—	—
Total		2,800	3,800	—	—	—
Guaranteeing Medicare - improving diagnostic imaging ^(b)	2.1					
Administered payment		—	(117)	(450)	(379)	(298)
Total		—	(117)	(450)	(379)	(298)
Guaranteeing Medicare - changes to the Medicare Benefits Schedule ^{(b)(d)}	2.1					
Administered payment		—	200	500	700	900
Total		—	200	500	700	900

Continued on next page

Table 1.2: Department of Veterans' Affairs 2021-22 Budget measures (continued)

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Aged Care - Government response to the Royal Commission into Aged Care Quality and Safety - residential aged care quality and safety ^(b)	2.1					
Administered payment		—	424	365	—	—
Total		—	424	365	—	—
Primary Care ^{(b)(d)}	2.1					
Administered payment		—	—	—	—	—
Total		—	—	—	—	—
Guaranteeing Medicare - strengthening the rural health workforce ^(b)	2.1					
Administered payment		—	211	449	457	464
Total		—	211	449	457	464
Improving Access to Medicines - Pharmaceutical Benefits Scheme new and amended listings ^(b)	2.1 & 2.3					
Administered payment		405	1,311	1,916	2,452	2,842
Total		405	1,311	1,916	2,452	2,842
Expanding Support for Veterans and their Families	2.4, 2.5 - 2.6					
Administered payment		—	438	264	258	(280)
Departmental payment		—	4,120	2,570	2,425	2,341
Total		—	4,558	2,834	2,683	2,061

Continued on next page

Table 1.2: Department of Veterans' Affairs 2021-22 Budget measures (continued)

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Wellbeing and Support Funding	2.4 & 2.6					
Administered payment		—	9,986	11,023	10,961	9,400
Departmental payment		—	3,016	2,970	2,969	2,967
Total		—	13,002	13,993	13,930	12,367
Aged Care - Government response to the Royal Commission into Aged Care Quality and Safety - residential aged care services and sustainability ^(b)	2.4 - 2.5					
Administered payment		481	31,102	65,099	64,489	68,061
Departmental payment		—	104	146	—	—
Total		481	31,206	65,245	64,489	68,061
Aged Care - Government response to the Royal Commission into Aged Care Quality and Safety - home care ^(b)	2.4					
Administered payment		—	—	3,765	4,134	4,375
Total		—	—	3,765	4,134	4,375
Department of Veterans' Affairs - additional resourcing	2.1 - 2.6					
Departmental payment		—	29,308	17,254	7,805	7,840
Total		—	29,308	17,254	7,805	7,840
Royal Commission into Defence and Veteran Suicide ^(c)	2.1 - 2.6					
Departmental payment		—	16,650	12,248	—	—
Total		—	16,650	12,248	—	—
Aligning provider regulation across the care and support sector ^(a)	2.4 - 2.6					
Departmental payment		—	762	760	—	—
Total		—	762	760	—	—

Continued on next page

Table 1.2: Department of Veterans' Affairs 2021-22 Budget measures (continued)

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Aged Care - Government response to the Royal Commission into Aged Care Quality and Safety - workforce ^(b)	2.4					
Departmental payment		—	1,724	1,721	—	—
Total		—	1,724	1,721	—	—
Total Outcome 2						
Administered		4,385	73,379	98,768	89,319	91,733
Departmental		—	60,508	39,694	13,529	13,566
Total		4,385	133,887	138,462	102,848	105,299
Outcome 3						
Commemorations and Activities to Honour our Veterans	3.1 - 3.2					
Administered payment		—	6,794	6,965	7,099	7,244
Departmental payment		—	1,232	1,229	778	782
Total		—	8,026	8,194	7,877	8,026
Department of Veterans' Affairs - additional resourcing	3.2					
Administered payment		—	2,600	—	—	—
Total		—	2,600	—	—	—
Total Outcome 3						
Administered		—	9,394	6,965	7,099	7,244
Departmental		—	1,232	1,229	778	782
Total		—	10,626	8,194	7,877	8,026
Total payment measures						
Administered		4,792	69,080	101,271	99,270	102,185
Departmental		—	153,879	130,998	20,986	20,117
Total		4,792	222,959	232,269	120,256	122,302

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

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

(b) The lead entity for this measure is the Department of Health. The full measure description and package details appear in BP2 under the Health Portfolio.

(c) The lead entity for this measure is the Attorney-General's Department. The full measure description and package details appear in BP2 under the Attorney-General's Portfolio.

(d) Partial funding for this measure has already been provided for by the Government.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Department of Veterans' Affairs can be found at: <https://www.dva.gov.au/documents-and-publications/dva-corporate-plans>

The most recent annual performance statement can be found at:
<https://www.dva.gov.au/documents-and-publications/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1:					
Program 1.1: Veterans' Income Support and Allowances					
Administered expenses					
Special appropriations	2,213,637	1,816,202	1,712,829	1,648,546	1,590,960
Administered total	2,213,637	1,816,202	1,712,829	1,648,546	1,590,960
Departmental expenses					
Departmental appropriation ^(a)	47,158	48,033	46,387	33,636	33,624
Expenses not requiring appropriation in the Budget year ^(b)	2,659	2,676	2,696	2,562	2,604
Departmental total	49,817	50,709	49,083	36,198	36,228
Total expenses for program 1.1	2,263,454	1,866,911	1,761,912	1,684,744	1,627,188
Program 1.2: Veterans' Disability Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	21,111	21,066	21,032	21,349	21,605
Special appropriations	1,541,020	1,530,814	1,507,734	1,471,724	1,461,311
Administered total	1,562,131	1,551,880	1,528,766	1,493,073	1,482,916
Departmental expenses					
Departmental appropriation ^(a)	47,154	44,928	44,588	33,653	33,624
Expenses not requiring appropriation in the Budget year ^(b)	2,660	2,678	2,722	2,610	2,653
Departmental total	49,814	47,606	47,310	36,263	36,277
Total expenses for program 1.2	1,611,945	1,599,486	1,576,076	1,529,336	1,519,193
Program 1.3: Assistance to Defence Widow/ers and Dependants					
Administered expenses					
Special appropriations	1,180,885	1,130,053	994,724	909,789	830,451
Administered total	1,180,885	1,130,053	994,724	909,789	830,451
Departmental expenses					
Departmental appropriation ^(a)	11,788	11,232	11,147	8,413	8,406
Expenses not requiring appropriation in the Budget year ^(b)	665	670	681	652	663
Departmental total	12,453	11,902	11,828	9,065	9,069
Total expenses for program 1.3	1,193,338	1,141,955	1,006,552	918,854	839,520

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2020-21 Estimated actual	2021-22 Budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
Outcome 1:	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.4: Assistance and Other Compensation for Veterans and Dependants					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	13,120	13,029	13,038	9,466	9,547
Special appropriations	7,373	6,449	5,716	5,114	4,756
Administered total	20,493	19,478	18,754	14,580	14,303
Departmental expenses					
Departmental appropriation ^(a)	15,718	14,976	14,863	11,218	11,208
Expenses not requiring appropriation in the Budget year ^(b)	887	893	907	870	884
Special accounts ^(c)	50,472	51,003	53,693	56,541	59,553
Departmental total	67,077	66,872	69,463	68,629	71,645
Total expenses for program 1.4	87,570	86,350	88,217	83,209	85,948
Program 1.5: Veterans' Children Education Scheme					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	15,793	17,224	17,375	18,209	18,526
Administered total	15,793	17,224	17,375	18,209	18,526
Departmental expenses					
Departmental appropriation ^(a)	3,929	3,995	3,716	2,804	2,802
Expenses not requiring appropriation in the Budget year ^(b)	222	223	227	217	221
Departmental total	4,151	4,218	3,943	3,021	3,023
Total expenses for program 1.5	19,944	21,442	21,318	21,230	21,549
Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	10,734	7,885	7,994	8,282	8,524
Special appropriations	2,098,140	2,423,835	2,781,655	1,595,152	1,626,981
Special accounts	150	55	50	30	100
Administered total	2,109,024	2,431,775	2,789,699	1,603,464	1,635,605
Departmental expenses					
Departmental appropriation ^(a)	106,096	101,974	100,322	75,720	75,654
Expenses not requiring appropriation in the Budget year ^(b)	5,986	6,090	6,252	5,999	6,097
Departmental total	112,082	108,064	106,574	81,719	81,751
Total expenses for program 1.6	2,221,106	2,539,839	2,896,273	1,685,183	1,717,356

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Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 1:					
Program 1.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Income Support and Compensation					
Administered expenses					
Expenses not requiring appropriation in the Budget year	613,500	650,000	674,200	685,400	685,400
Administered total	613,500	650,000	674,200	685,400	685,400
Total expenses for program 1.7	613,500	650,000	674,200	685,400	685,400
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	60,758	59,204	59,439	57,306	58,202
Special appropriations	7,041,055	6,907,353	7,002,658	5,630,325	5,514,459
Special accounts	150	55	50	30	100
Expenses not requiring appropriation in the Budget year	613,500	650,000	674,200	685,400	685,400
Administered total	7,715,463	7,616,612	7,736,347	6,373,061	6,258,161
Departmental expenses					
Departmental appropriation ^(a)	231,843	225,138	221,023	165,444	165,318
Expenses not requiring appropriation in the Budget year ^(b)	13,079	13,230	13,485	12,910	13,122
Special accounts ^(c)	50,472	51,003	53,693	56,541	59,553
Departmental total	295,394	289,371	288,201	234,895	237,993
Total expenses for Outcome 1	8,010,857	7,905,983	8,024,548	6,607,956	6,496,154
	2020-21	2021-22			
Average Staffing Level (number)	953	1,356			

(a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s74)'.

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

(c) DSHIS expenses.

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

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Income support pensions	1,915,290	1,809,598	1,705,829	1,641,127	1,583,104
Other allowances	298,347	6,604	7,000	7,419	7,856
Program support	47,158	48,033	46,387	33,636	33,624
Expenses not requiring appropriation in the Budget year	2,659	2,676	2,696	2,562	2,604
Total program expenses	2,263,454	1,866,911	1,761,912	1,684,744	1,627,188

Program 1.2: Veterans' Disability Support

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Medical examinations, fares and expenses	20,425	20,361	20,313	20,635	20,878
Vehicle Assistance Scheme	686	705	719	714	727
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Disability pensions	1,539,652	1,529,555	1,506,492	1,470,471	1,460,036
Loss of earnings	407	418	426	447	454
Recreation transport allowance	943	829	804	794	809
<i>Treatment Benefits (Special Access) Act 2019</i>					
SEATO Pharmacy supplement	18	12	12	12	12
Program support	47,154	44,928	44,588	33,653	33,624
Expenses not requiring appropriation in the Budget year	2,660	2,678	2,722	2,610	2,653
Total program expenses	1,611,945	1,599,486	1,576,076	1,529,336	1,519,193

Program 1.3: Assistance to Defence Widow/ers and Dependants

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
War & Defence Widows pension	1,180,885	1,130,053	994,724	909,789	830,451
Program support	11,788	11,232	11,147	8,413	8,406
Expenses not requiring appropriation in the Budget year	665	670	681	652	663
Total program expenses	1,193,338	1,141,955	1,006,552	918,854	839,520

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Compensation and Legal Expenses	1,796	1,813	1,840	1,869	1,895
Defective Administration	260	262	267	271	275
Payments to ESOs (BEST & TIP)	9,703	9,581	9,541	5,886	5,917
Veterans' Access to Community Information	1,212	1,223	1,241	1,288	1,306
Act of Grace	149	150	149	152	154
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Funeral benefits	5,352	4,838	4,397	4,026	3,832
POW (E)	1,404	1,065	832	651	509
Compensation payments for BCAL veterans	200	180	160	140	140
<i>Compensation (Japanese Internment) Act 2001</i>					
POW (J)	25	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	28	28	28	28	28
<i>Defence Service Homes Act 1918</i>					
Interest subsidy	364	313	274	244	222
Special account expenses:					
DSHIS	50,472	51,003	53,693	56,541	59,553
Program support	15,718	14,976	14,863	11,218	11,208
Expenses not requiring appropriation in the Budget year	887	893	907	870	884
Total program expenses	87,570	86,350	88,217	83,209	85,948

Program 1.5: Veterans' Children Education Scheme

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual service (Appropriation Bill No. 1 & 3)					
Veterans' Children Education Scheme	15,793	17,224	17,375	18,209	18,526
Program support	3,929	3,995	3,716	2,804	2,802
Expenses not requiring appropriation in the Budget year	222	223	227	217	221
Total program expenses	19,944	21,442	21,318	21,230	21,549

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	2,897	2,973	3,016	3,124	3,215
Other income support and compensation-related payments - MRCA	7,837	4,912	4,978	5,158	5,309
Special appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	298,456	455,702	544,979	128,393	130,866
Benefits for eligible dependants	31,455	30,630	29,618	32,600	33,677
Incapacity payments	121,212	290,408	338,068	172,156	176,274
Medical examinations	2,590	2,475	2,369	2,310	2,341
Death payments	4,072	4,182	4,877	5,379	5,545
Other income support and compensation-related payments	393	352	360	376	382
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	1,335,235	1,109,132	1,234,768	756,742	770,331
Benefits for eligible dependants	27,961	30,345	31,331	33,648	34,252
Income maintenance payments	256,584	481,479	575,470	442,971	452,465
Medical examinations	17,867	18,557	19,233	20,002	20,262
Other income support and compensation-related payments	2,315	573	582	575	586
Special account expenses:					
Military death claim compensation	150	55	50	30	100
Program support	106,096	101,974	100,322	75,720	75,654
Expenses not requiring appropriation in the Budget year	5,986	6,090	6,252	5,999	6,097
Total program expenses	2,221,106	2,539,839	2,896,273	1,685,183	1,717,356

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Administered expenses:					
Expenses not requiring appropriation in the Budget year	613,500	650,000	674,200	685,400	685,400
Total program expenses	613,500	650,000	674,200	685,400	685,400

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Maintain and enhance the financial wellbeing and self-sufficiency of eligible persons and their dependants through access to income support, compensation, and other support services, including advice and information about entitlements.			
Program 1.1 – To deliver means tested income support pensions and other allowances to eligible veterans and dependants under the <i>Veterans’ Entitlements Act 1986</i> and related legislation. As an agent of Department of Social Services pay other forms of income support to eligible veterans, members and former members of the Defence Force and Peacekeeping Force. Income support payments provide a regular source of income for eligible veterans, partners, widow/ers, and other eligible people with limited means.			
Delivery	Deliver means tested income support pensions and other allowances to veterans under the <i>Veterans’ Entitlement Act 1986</i> and related legislation, by: <ul style="list-style-type: none">Processing new claims for income support pensions to eligible veterans and dependants;Processing claims for Commonwealth Seniors Health Card and the DVA Health Card – For Pharmaceutical Only (Orange Card);Processing claims to determine qualifying service;Processing aged care means test assessments; andProcessing departmental and pensioner-initiated reviews.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	Timeliness: The percentage of new claims processed within 30 days ^(a) Timeliness: The percentage of pensioner-initiated reviews (PIRs) processed within 10 days Quality: Correctness rate Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	>80% >49% New claims: >95% PIRs: > 95% 80%	66% 80% 99% 98% 80%
2021-22	Timeliness: The percentage of new claims processed within 30 days Timeliness: The percentage of pensioner-initiated reviews (PIRs) processed within 10 days Quality: Correctness rate Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	Percentage increase over previous year Percentage increase over previous year New claims: >95% PIRs: >95% 80%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

(a) The targets are forecast not to be met due to continue increasing number of claims.

Program 1.2 – To deliver disability pensions, allowances and special purpose assistance to eligible veterans and members of the Defence Force or Peacekeeping Force under the <i>Veterans' Entitlements Act 1986</i> and related legislation. The program provides compensation to eligible veterans (including Australian merchant mariners) and members of the Defence Force or Peacekeeping Force for the tangible effects of war or defence service. Eligible persons receive disability pensions and ancillary benefits.			
Delivery	Deliver disability pensions and related allowances to veterans under the <i>Veterans Entitlements Act 1986</i> and related legislation by: <ul style="list-style-type: none">• Processing new claims for the disability pension;• Processing applications for assessments of disability pension rates;• Processing applications for Loss of Earnings and Recreation Allowance;• Processing repayments of medical transport and maintenance deductions; and• Processing applications for Vehicle Assistance.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Timeliness: The percentage of claims processed within 100 days ^(a) Quality: Correctness rate ^(b) Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	>34% >95% 80%	22% 90% 80%
2021-22	Timeliness: The percentage of claims processed within 100 days Quality: Correctness rate Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	Percentage increase over previous year >95% 80%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

(a) The targets are forecast not to be met due to continue increasing number of claims.

(b) The targets are forecast not to be met due to continue increased volume of intakes.

Program 1.3 – Deliver war widow/ers and Defence pensions, allowances and special purpose assistance to the dependants of veterans under the <i>Veterans' Entitlements Act 1986</i> and related legislation including the payment of war widow/ers claims for compensation.			
Delivery	Deliver pensions, allowances and other support to war and Defence widow/ers under the <i>Veterans' Entitlements Act 1986</i> and related legislation, by processing new claims for the war widow/ers and other dependants' pension.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Timeliness: The percentage of claims processed within 30 days ^(a) Quality: Correctness rate ^(b) Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	51% >95% 80%	46% 90% 80%
2021-22	Timeliness: The percentage of claims processed within 30 days Quality: Correctness rate Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	Percentage increase over previous year >95% 80%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

(a) The targets are forecast not to be met due to continue increasing number of claims.

(b) The targets are forecast not to be met due to continue increased volume of intakes.

Program 1.4 – To deliver other allowances and assistance to eligible veterans and dependants under the <i>Veterans' Entitlements Act 1986</i> and related legislation including home support loans, funeral benefits, prisoner of war ex gratia payments and payments on behalf of Commonwealth and allied countries. The Department also provides assistance to not-for-profit organisations through Enhanced Employment Support for Veterans (EESV) and Ex-Service Organisations (ESO) community through Building Excellence in Support and Training (BEST) grants and funding the Training and Information Program (TIP).			
Delivery	To deliver other allowances and assistance to eligible veterans and dependants under the <i>Veterans' Entitlements Act 1986</i> and related legislation, by: <ul style="list-style-type: none">• Processing funeral benefit claims;• Processing claims for and maintain housing loans;• Providing grants funding to eligible for provision of services to support the veteran community; and• Providing ESO representatives with essential skills for pension and compensation claims and welfare work.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Funeral Benefits Timeliness: The percentage of claims processed within 10 days Quality: Correctness rate Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements Defence Service Homes Insurance Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised	>84% >95% 80% >90%	90% 100% 80% 90%
2021-22	Funeral Benefits Timeliness: The percentage of claims processed within 10 days Quality: Correctness rate Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements Defence Service Homes Insurance Policyholder satisfaction: The percentage of policyholders satisfied with the service provided when their claim for damage to their home has been finalised	Percentage increase over previous year >95% 80% >90%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

Program 1.5 – To deliver financial assistance to eligible students under the <i>Veterans’ Entitlements Act 1986</i> Veterans’ Children Education Scheme (VCES) and the <i>Military Rehabilitation and Compensation Act 2004</i> Education and Training Scheme (MRCAETS) to assist with their education needs.			
Delivery	Deliver financial assistance and allowances to eligible students, by: <ul style="list-style-type: none">Processing new claims under VCES and MRCAETS.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Timeliness: The percentage of claims processed within 28 days Quality: Correctness rate Client satisfaction: Percentage of responses to the annual Education Schemes Satisfaction Survey indicating that students thought the support provided helped them reach their academic potential Quality (Achieving the Schemes’ Outcomes): Percentage of students progressing through each level of their education or career training	>54% >95% >75% >85%	55% 100% 75% 85%
2021-22	Timeliness: The percentage of claims processed within 28 days Quality: Correctness rate Client satisfaction: Percentage of responses to the annual Education Schemes Satisfaction Survey indicating that students thought the support provided helped them reach their academic potential Quality (achieving the Schemes’ outcomes): Percentage of students progressing through each level of their education or career training	Percentage increase over previous year >95% >75% >85%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

Program 1.6 – To provide compensation to current and former members of the Australian Defence Force and their dependants under the <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i> and the <i>Military Rehabilitation and Compensation Act 2004</i> and related legislation.			
Delivery	Deliver income support and compensation to veterans eligible under the <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i> (DRCA) and the <i>Military Rehabilitation and Compensation Act 2004</i> (MRCA) and related legislation, by: <ul style="list-style-type: none">• Processing new claims to determine liability;• Processing incapacity payments for injuries resulting in permanent disability;• Processing non-economic loss lump sums or pensions for injuries resulting in permanent disability; and• Processing payments to the dependants of deceased veterans under the DRCA and MRCA.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days ^(a) Timeliness: The percentage of DRCA permanent impairment (PI) claims processed (determined) within 100 days Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days Quality: Correctness rate of DRCA claims ^(b) Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days ^(a) Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days ^(a) Quality: Correctness rate of MRCA claims ^(b) Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements	>28% >24% >63% Liability: >95% PI: >95% Incapacity: >95% >31% >24% >68% Liability: >95% PI: >95% Incapacity: >95% 80%	16% 31% 65% 89% 95% 93% 25% 32% 63% 87% 87% 96% 80%
2021-22	Timeliness: The percentage of DRCA liability claims processed (determined) within 100 days Timeliness: The percentage of DRCA permanent impairment (PI) claims processed (determined) within 100 days Timeliness: The percentage of DRCA incapacity claims processed (determined) within 50 days Quality: Correctness rate of DRCA claims Timeliness: The percentage of MRCA liability claims processed (determined) within 90 days Timeliness: The percentage of MRCA permanent impairment claims processed (determined) within 90 days	Percentage increase over previous year Percentage increase over previous year Percentage increase over previous year Liability: >95% PI: >95% Incapacity: >95% Percentage increase over previous year Percentage increase over previous year	

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	<p>Timeliness: The percentage of MRCA incapacity claims processed (determined) within 50 days ^(a)</p> <p>Quality: Correctness rate of MRCA claims</p> <p>Client satisfaction: The percentage of clients satisfied with the level of customer service they received when accessing their entitlements</p>	<p>Percentage increase over previous year</p> <p>Liability: >95%</p> <p>PI: >95%</p> <p>Incapacity: >95%</p> <p>80%</p>
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families	

(a) The targets are forecast not to be met due to continue increasing number of claims.

(b) The targets are forecast not to be met due to continue increased volume of intakes.

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

Department of Health
Programs <ul style="list-style-type: none"> • Program 1.4 – Health Workforce • Program 1.9 – Immunisation • Program 2.1 – Medical Benefits • Program 2.3 – Pharmaceutical Benefits • Program 3.2 – Aged Care Services
Services Australia
Programs <ul style="list-style-type: none"> • Program 1.1 – Services to the Community – Social Security and Welfare • Program 1.2 – Services to the Community – Health
The Treasury
Programs <ul style="list-style-type: none"> • Program 1.9 – National Partnership Payments to the States
Contribution to Outcome 2 made by linked programs DVA works closely with other Commonwealth entities to ensure that health and community programs for veterans align with the mainstream health system, and to realise effective delivery of health and community services to the veteran community.

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 2:					
Program 2.1: General Medical Consultations and Services					
Administered expenses					
Special appropriations	776,392	742,815	699,790	656,793	665,706
Administered total	776,392	742,815	699,790	656,793	665,706
Departmental expenses					
Departmental appropriation ^(a)	11,788	14,516	12,638	8,580	8,618
Expenses not requiring appropriation in the Budget year ^(b)	665	680	710	691	702
Departmental total	12,453	15,196	13,348	9,271	9,320
Total expenses for program 2.1	788,845	758,011	713,138	666,064	675,026
Program 2.2: Veterans' Hospital Services					
Administered expenses					
Special appropriations	1,114,855	1,175,009	1,127,354	1,149,395	1,165,726
Administered total	1,114,855	1,175,009	1,127,354	1,149,395	1,165,726
Departmental expenses					
Departmental appropriation ^(a)	19,647	21,590	20,787	14,022	14,010
Expenses not requiring appropriation in the Budget year ^(b)	1,109	1,133	1,183	1,151	1,170
Departmental total	20,756	22,723	21,970	15,173	15,180
Total expenses for program 2.2	1,135,611	1,197,732	1,149,324	1,164,568	1,180,906
Program 2.3: Veterans' Pharmaceuticals Benefits					
Administered expenses					
Special appropriations	345,407	322,951	323,489	325,401	328,399
Administered total	345,407	322,951	323,489	325,401	328,399
Departmental expenses					
Departmental appropriation ^(a)	3,929	4,318	4,158	2,804	2,802
Expenses not requiring appropriation in the Budget year ^(b)	222	226	237	230	234
Departmental total	4,151	4,544	4,395	3,034	3,036
Total expenses for program 2.3	349,558	327,495	327,884	328,435	331,435

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 2:					
Program 2.4: Veterans' Community Care and Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	8,502	16,172	7,160	6,738	4,798
Other services (Appropriation Bill No. 2 & 4)	5,050	-	-	-	-
Special appropriations	956,203	899,206	840,605	754,703	785,821
Administered total	969,755	915,378	847,765	761,441	790,619
Departmental expenses					
Departmental appropriation ^(a)	27,506	31,365	30,712	21,095	21,069
Expenses not requiring appropriation in the Budget year ^(b)	1,552	1,586	1,657	1,612	1,638
Departmental total	29,058	32,951	32,369	22,707	22,707
Total expenses for program 2.4	998,813	948,329	880,134	784,148	813,326
Program 2.5: Veterans' Counselling and Other Health Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	7,024	5,766	5,027	5,614	5,616
Special appropriations	701,496	764,014	793,547	804,136	814,827
Administered total	708,520	769,780	798,574	809,750	820,443
Departmental expenses					
Departmental appropriation ^(a)	51,083	59,686	56,152	37,103	37,118
Expenses not requiring appropriation in the Budget year ^(b)	2,882	3,013	3,211	3,129	3,177
Departmental total	53,965	62,699	59,363	40,232	40,295
Total expenses for program 2.5	762,485	832,479	857,937	849,982	860,738
Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	-	2,785	2,807	2,835	2,878
Special appropriations	282,772	328,053	345,445	345,103	349,125
Administered total	282,772	330,838	348,252	347,938	352,003
Departmental expenses					
Departmental appropriation ^(a)	19,647	25,823	24,339	17,516	17,425
Expenses not requiring appropriation in the Budget year ^(b)	1,109	1,200	1,317	1,286	1,305
Departmental total	20,756	27,023	25,656	18,802	18,730
Total expenses for program 2.6	303,528	357,861	373,908	366,740	370,733

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Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 2:					
Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services					
Administered expenses					
Expenses not requiring appropriation in the Budget year	1,802,100	1,252,300	1,357,400	1,457,700	1,457,700
Administered total	1,802,100	1,252,300	1,357,400	1,457,700	1,457,700
Total expenses for program 2.7	1,802,100	1,252,300	1,357,400	1,457,700	1,457,700
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	15,526	24,723	14,994	15,187	13,292
Other services (Appropriation Bill No. 2 & 4)	5,050	-	-	-	-
Special appropriations	4,177,125	4,232,048	4,130,230	4,035,531	4,109,604
Expenses not requiring appropriation in the Budget year	1,802,100	1,252,300	1,357,400	1,457,700	1,457,700
Administered total	5,999,801	5,509,071	5,502,624	5,508,418	5,580,596
Departmental expenses					
Departmental appropriation ^(a)	133,600	157,298	148,786	101,120	101,042
Expenses not requiring appropriation in the Budget year ^(b)	7,539	7,838	8,315	8,099	8,226
Departmental total	141,139	165,136	157,101	109,219	109,268
Total expenses for Outcome 2	6,140,940	5,674,207	5,659,725	5,617,637	5,689,864
Average Staffing Level (number)					
	2020-21 549	2021-22 590			

(a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s74)'.

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

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

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
GP consultations	127,644	118,603	109,359	99,196	100,486
Specialist consultations	132,124	128,328	122,878	119,825	121,382
Medical services	425,139	407,864	382,890	354,849	359,837
Dental	91,485	88,020	84,663	82,923	84,001
Program support	11,788	14,516	12,638	8,580	8,618
Expenses not requiring appropriation in the Budget year	665	680	710	691	702
Total program expenses	788,845	758,011	713,138	666,064	675,026

Program 2.2: Veterans' Hospital Services

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Public hospitals	442,000	513,010	489,649	501,650	509,178
Private hospitals	663,527	652,732	628,761	639,416	649,011
Nursing homes (POW)	9,328	9,267	8,944	8,329	7,537
Program support	19,647	21,590	20,787	14,022	14,010
Expenses not requiring appropriation in the Budget year	1,109	1,133	1,183	1,151	1,170
Total program expenses	1,135,611	1,197,732	1,149,324	1,164,568	1,180,906

Program 2.3: Veterans' Pharmaceuticals Benefits

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Pharmaceutical services	345,407	322,951	323,489	325,401	328,399
Program support	3,929	4,318	4,158	2,804	2,802
Expenses not requiring appropriation in the Budget year	222	226	237	230	234
Total program expenses	349,558	327,495	327,884	328,435	331,435

Program 2.4: Veterans' Community Care and Support

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Grants-In-Aid	145	145	145	145	145
Community Care Grants	5,677	13,307	4,260	3,790	1,807
Joint Venture Grants	1,244	1,258	1,274	1,297	1,317
JV Day Clubs	436	440	447	454	461
Supporting Younger Veterans Grants Program	1,000	1,022	1,034	1,052	1,068
Other services (Appropriation Bill No. 2 & 4)					
Specific purpose payment - Veteran Wellbeing Centre	5,050	-	-	-	-
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Residential care	720,228	627,280	566,310	476,978	504,043
Community nursing	130,610	154,953	154,757	156,477	158,602
Veterans' Home Care	94,971	105,559	108,276	109,774	111,496
In-home respite	9,589	9,888	9,610	9,794	9,974
Carer and volunteer support	800	1,521	1,647	1,675	1,701
<i>Public Governance, Performance and Accountability Act 2013 (PGPA)</i>					
Section 77 Repayments	5	5	5	5	5
Program support	27,506	31,365	30,712	21,095	21,069
Expenses not requiring appropriation in the Budget year	1,552	1,586	1,657	1,612	1,638
Total program expenses	998,813	948,329	880,134	784,148	813,326

Program 2.5: Veterans' Counselling and Other Health Services

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Counselling support & children's assistance	3,541	2,189	1,411	1,933	1,880
Compensation and legal expenses	63	63	64	65	66
Veterans' employment & training	575	457	460	472	479
Health & medical research	2,845	2,880	2,914	2,964	3,008
WASP (VEA component)	-	177	178	180	183
Special appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Travel for treatment	135,837	176,925	188,350	190,280	192,755
Subsistence	7,934	7,164	7,304	7,454	7,587
Veterans and veterans families counselling services	104,447	111,446	115,190	121,043	122,644
Non-institutional care - services	234,296	252,305	261,715	266,169	269,465
Non-institutional care - products	48,987	48,621	45,972	46,824	47,666
Rehabilitation appliances	148,840	146,479	150,200	147,254	149,330
Health treatment for BCAL veterans	5,374	5,127	8,709	8,758	8,872
<i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>					
Nuclear test health care payments	11,195	11,439	11,686	11,933	12,087
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for SEATO Personnel	4,586	4,508	4,421	4,421	4,421
Program support	51,083	59,686	56,152	37,103	37,118
Expenses not requiring appropriation in the Budget year	2,882	3,013	3,211	3,129	3,177
Total program expenses	762,485	832,479	857,937	849,982	860,738

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
WASP (DRCA component)	-	2,228	2,246	2,268	2,302
WASP (MRCA component)	-	557	561	567	576
Special appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Medical services	26,589	28,900	29,481	30,537	30,931
Rehabilitation services	12,709	11,275	11,283	11,842	11,772
Other services	18,807	20,156	16,647	16,950	17,170
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	155,409	202,609	235,540	230,680	233,679
Rehabilitation services	52,800	54,474	42,963	45,801	46,219
Other services	16,458	10,639	9,531	9,293	9,354
Program support	19,647	25,823	24,339	17,516	17,425
Expenses not requiring appropriation in the Budget year	1,109	1,200	1,317	1,286	1,305
Total program expenses	303,528	357,861	373,908	366,740	370,733

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Administered expenses:					
Expenses not requiring appropriation in the Budget year	1,802,100	1,252,300	1,357,400	1,457,700	1,457,700
Total program expenses	1,802,100	1,252,300	1,357,400	1,457,700	1,457,700

Table 2.2.3: Performance criteria for Outcome 2

Table 2.2.3 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 2 – Maintain and enhance the physical wellbeing and quality of life of eligible persons and their dependants through health and other care services that promote early intervention, prevention and treatment, including advice and information about health service entitlements.			
Program 2.1 – Provide access to general and specialist medical and dental services to DVA clients.			
Delivery	<ul style="list-style-type: none">• Ensure clients have access to general and specialist medical and dental services by maintaining servicing arrangements with these practitioner groups.• Ensure a geographically diverse range of providers participate in DVA arrangements for provision of general and specialist medical and dental services to clients.• Ensure a comprehensive range of general and specialist medical and dental services are available to clients in order to meet their health care needs.• Facilitate effective payment of medical and dental practitioners under DVA arrangements.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	99.97%
2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

Program 2.2 – Provide access to hospital services for clients through arrangements with hospitals in both the private and public sectors.			
Delivery	<ul style="list-style-type: none">• Ensure access to hospital services for clients through arrangements in both the private and public sectors.• Ensure a comprehensive range of hospital services are made available to clients in order to meet health care needs.• Facilitate effective payment of hospital providers under DVA arrangements.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	99.95%
2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

Program 2.3 – The Repatriation Pharmaceutical Benefits Scheme (RPBS) provides clients access to a comprehensive range of pharmaceuticals and wound dressings for the treatment of their health care needs.			
Delivery	<ul style="list-style-type: none">• Ensure clients have access to a comprehensive range of pharmaceuticals and wound dressings that meet their health care needs.• Facilitate arrangements with pharmaceutical sponsors for the listing of the range of items appropriate to the client population.• Facilitate effective payment of approved pharmacies for supplying items under the RPBS.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	99.99%
2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

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

Veteran community care and support programs include the Veterans' Home Care (VHC) program and the Community Nursing program.

The objectives of the VHC and Community Nursing programs are to support clients to remain independent in their homes, and improve their quality of life and health. For many of the veteran community who are ageing and increasingly requiring higher levels of service, the provision of these services helps to delay entry into residential aged care and maximises independence.

DVA also provides subsidies and supplements for clients who are no longer able to live independently and who enter residential aged care.

Program 2.4 also funds a range of grants programs to assist in providing support to veterans and their families: the Veteran and Community Grants Program; Grants-in-Aid; and the Supporting Younger Veterans Grants Program.

It also includes the Veteran Wellbeing Centres grants, which provide one-off funding for the development and implementation of Veteran Wellbeing Centres to provide services and support based on local needs and opportunities.

Delivery	<p>Veterans' Home Care (VHC) and Community Nursing:</p> <ul style="list-style-type: none">• DVA contracts with organisations across Australia to assess clients for VHC services and to deliver those services.• DVA also has agreements with organisations across Australia to provide community nursing services to clients.• To ensure services are of a high quality, a contract and quality management framework, together with post-payment monitoring, is in place for both programs. <p>Residential Care:</p> <ul style="list-style-type: none">• The management of residential aged care facilities is the responsibility of the Department of Health (Health). The Australian Government's residential aged care appropriation is shared between DVA, which pays for eligible DVA clients residing in residential care, and Health, which pays for the remainder of the residential aged care population. <p>Carer and Volunteer Support:</p> <ul style="list-style-type: none">• DVA contracts Community Support Advisers to provide services focusing on day clubs for frail aged care veterans, health promotion, men's health peer education and other community, recreational and social health initiatives.• DVA also provides information and support to carers in the veteran community. <p>Veteran Wellbeing Centres</p> <ul style="list-style-type: none">• Provide one-off funding to Veteran Wellbeing Centres to support the development and implementation of a wellbeing support network to provide services and support based on local needs and opportunities.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	99.59%
2021-22	Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	

Continued on next page

DVA Budget Statements

2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families	

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

Delivery	<ul style="list-style-type: none"> • Ensure arrangements are in place to assist clients to reach treatment locations through a variety of systems and transport modes. This includes reimbursing travel costs privately incurred (including financial assistance towards the costs for meals and accommodation), arranging taxi/hire car and air travel, and purchasing ambulance services from public and private sector providers. • Ensure arrangements are in place to provide an extensive range of rehabilitation aids which assist independent living and which are provided through a comprehensive system of prescribers and contracted suppliers. • Maintain arrangements with allied health providers for the delivery of a comprehensive range of allied health services to clients in order to meet their health care needs. • Ensure effective payment arrangements are in place for allied health providers. • Provide access to counselling services through Open Arms including use of outreach counsellors and through relevant providers in the public and private health sectors: <ul style="list-style-type: none"> – intake and referral services – counselling services – after-hours counselling, and – group programme intervention.
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Performance information

Year	Performance criteria	Targets	Forecasts
2020-21	Access to Services Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality	>99%	99.63%
	Travel Target percentage of claims for reimbursement processed within the Service Charter timeframe (28 days)	95%	100%
	Degree of complaints about arranged travel relative to the quantity of bookings	<0.05%	0.02%
	Open Arms Percentage of clients provided and appointment with a Veterans & Families Counselling Service (Open Arms) clinician within two weeks of initial assessment	>65%	89%
	Client satisfaction	>80%	94%
	Open Arms Client Assist Contact Centre responsiveness capability.	80%	98%
	Veterans' Vocational Rehabilitation Scheme Clients with successful return to work	>50%	50%

Continued on next page

2021-22	<p>Access to Services Quality of service: The proportion of clients accessing services against the total number of clients who have registered a complaint in relation to unmet access and/or quality</p> <p>Travel Target percentage of claims for reimbursement processed within the Service Charter timeframe (28 days) Degree of complaints about arranged travel relative to the quantity of bookings</p> <p>Open Arms Percentage of clients provided an appointment with a Veterans & Families Counselling Service (Open Arms) clinician within two weeks of initial assessment Client satisfaction Open Arms Client Assist Contact Centre responsiveness capability</p> <p>Veterans' Vocational Rehabilitation Scheme Clients with successful return to work</p>	<p>>99%</p> <p>95%</p> <p><0.05%</p> <p>>65%</p> <p>>80%</p> <p>80%</p> <p>>50%</p>
2022-23 and beyond	As per 2021-22	As per 2021-22
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families	

Program 2.6 – To arrange for the provision of rehabilitation, medical and other related services under the <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i> (DRCA) and the <i>Military Rehabilitation and Compensation Act 2004</i> (MRCA) and related legislation. This includes payment for medical treatment, rehabilitation services, attendant care and household services.			
Delivery	<ul style="list-style-type: none">Rehabilitation program goals measured for effectiveness using agreed outcome aspirations against actual results achieved.Veterans who claim incapacity payments for the first time because of an inability to work due to accepted conditions are assessed for rehabilitation.Clients who are identified for a rehabilitation assessment are referred to an approved service provider within 30 days.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Timeliness: The percentage of rehabilitation assessments that were made within 30 days of referral for assessment	75%	88%
	Quality: Percentage of clients where rehabilitation goals were met or exceeded	75%	68%
	Client satisfaction: An annual survey of client satisfaction with the rehabilitation program	75%	78%
2021-22	Timeliness: The percentage of rehabilitation assessments that were made within 30 days of referral for assessment	75%	
	Quality: Percentage of clients where rehabilitation goals were met or exceeded	75%	
	Client satisfaction: An annual survey of client satisfaction with the rehabilitation program	75%	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by partnering with organisations and individuals to help design, implement and deliver effective programs and benefits, which enhance wellbeing of veterans and their families		

2.3 Budgeted expenses and performance for Outcome 3

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

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 3.1: War Graves					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	19,517	22,963	23,488	23,893	24,326
Special accounts	10	20	20	35	45
Administered total	19,527	22,983	23,508	23,928	24,371
Departmental expenses					
Departmental appropriation ^(a)	15,718	14,976	14,863	11,218	11,208
Expenses not requiring appropriation in the Budget year ^(b)	887	893	907	870	884
Departmental total	16,605	15,869	15,770	12,088	12,092
Total expenses for program 3.1	36,132	38,852	39,278	36,016	36,463
Program 3.2: Commemorative Activities					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	17,188	25,784	17,947	15,733	16,031
Administered total	17,188	25,784	17,947	15,733	16,031
Departmental expenses					
Departmental appropriation ^(a)	11,788	12,472	12,384	9,191	9,188
Expenses not requiring appropriation in the Budget year ^(b)	665	670	681	652	663
Departmental total	12,453	13,142	13,065	9,843	9,851
Total expenses for program 3.2	29,641	38,926	31,012	25,576	25,882

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Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Outcome 3:					
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	36,705	48,747	41,435	39,626	40,357
Special accounts	10	20	20	35	45
Administered total	36,715	48,767	41,455	39,661	40,402
Departmental expenses					
Departmental appropriation ^(a)	27,506	27,448	27,247	20,409	20,396
Expenses not requiring appropriation in the Budget year ^(b)	1,552	1,563	1,588	1,522	1,547
Departmental total	29,058	29,011	28,835	21,931	21,943
Total expenses for Outcome 3	65,773	77,778	70,290	61,592	62,345
<hr/>					
	2020-21	2021-22			
Average Staffing Level (number)	113	116			

(a) Departmental Appropriation combines 'Ordinary annual services (Appropriation Bills No. 1)' and 'Revenue from independent sources (s74)'.

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

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

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
War graves care & maintenance	18,356	21,771	22,271	22,655	23,066
OAWG refurbishment, reconstruction & relocation	1,156	1,187	1,212	1,233	1,255
Compensation and legal expenses	5	5	5	5	5
Special account expenses:					
Services for Other Entities and Trust Moneys	10	20	20	35	45
Program support	15,718	14,976	14,863	11,218	11,208
Expenses not requiring appropriation in the Budget year	887	893	907	870	884
Total program expenses	36,132	38,852	39,278	36,016	36,463

Program 3.2: Commemorative Activities

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' commemorative activities	17,188	25,784	17,947	15,733	16,031
Program support	11,788	12,472	12,384	9,191	9,188
Expenses not requiring appropriation in the Budget year	665	670	681	652	663
Total program expenses	29,641	38,926	31,012	25,576	25,882

Table 2.3.3: Performance criteria for Outcome 3

Table 2.3.3 below details the performance criteria for each program associated with Outcome 3. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 3 – Acknowledgement and commemoration of those who served Australia and its allies in wars, conflicts and peace operations through promoting recognition of service and sacrifice, preservation of Australia’s wartime heritage, and official commemorations.			
Program 3.1 – Acknowledge and commemorate the service and sacrifice of the men and women who served Australia and its allies in wars, conflicts and peace operations.			
Delivery	<ul style="list-style-type: none">Maintain, construct and refurbish war graves and post war commemorations within war cemeteries, gardens of remembrance, cemeteries and crematoria in Australia and Papua New Guinea; process claims for and provide official post war commemorations; and provide and maintain national memorials overseas.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	<p>Official commemorations, war cemeteries, war plots and gardens of remembrance are maintained in accordance with Commonwealth War Graves Commission (CWGC) specifications</p> <ul style="list-style-type: none">95% of official commemorations are inspected at least once annually to ensure they continue to meet the CWGC standards95% of official commemorations that no longer meet the standard (through either environment factors, vandalism or aging) are to be replaced or refurbished within the following industry average timeframes: graves < 6 months; columbarium or niche placement < 4 months; garden of remembrance plaque < 3 months ^(a)	<p>95%</p> <p>95%</p>	<p>95%</p> <p>21%</p>
2021-22	<p>Official commemorations, war cemeteries, war plots and gardens of remembrance are maintained in accordance with Commonwealth War Graves Commission (CWGC) specifications</p> <ul style="list-style-type: none">95% of official commemorations are inspected at least once annually to ensure they continue to meet the CWGC standards95% of official commemorations that no longer meet the standard (through either environment factors, vandalism or aging) are to be replaced or refurbished within the following industry average timeframes: graves < 6 months; columbarium or niche placement < 4 months; garden of remembrance plaque < 3 months	<p>95%</p> <p>95%</p>	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families, by providing and maintaining war graves and delivering meaningful commemorative activities to promote community recognition and understanding of the service and sacrifice of veterans		

(a) It is forecast that the target will not be met due to the growing costs and increased complexities of maintaining Australia's official commemorations.

Program 3.2 – Acknowledge and commemorate the service and sacrifice of the men and women who served Australia and its allies in wars, conflicts and peace operations.			
Delivery	<ul style="list-style-type: none">• Provide support and funding for commemorative programs and community initiatives and promote community awareness and preservation of Australia's wartime and service heritage and veterans' experiences.• Planning for and conduct of annual Anzac Day services at Gallipoli in Turkey, in addition to the Villers-Bretonneux, France service.		
Performance information			
Year	Performance criteria	Targets	Forecasts
2020-21	Commemorations are conducted to the satisfaction of the Australian public and Government as evidenced by: <ul style="list-style-type: none">• Commemorative event quality: Commemorative events are conducted to commemorate veterans' service in a dignified, solemn and respectful manner• Grant applications for the Saluting Their Service program are received from across a wide spectrum of groups in the community, including ex-service organisations, education, not-for-profit and other groups, and from a broad spread of locations around Australia• The Minister for Veterans' Affairs provides feedback annually on the degree of the Government's satisfaction with the outcomes of commemorative activities using a rating scale of very satisfied, satisfied, neutral, unsatisfied or very unsatisfied.	<div>The number of discrete complaints is less than 1% of the estimated audience for any one event</div> <div>Achieved</div> <div>Achieved</div>	<div>Achieved</div> <div>Achieved</div> <div>Achieved</div>
2021-22	Commemorations are conducted to the satisfaction of the Australian public and Government as evidenced by: <ul style="list-style-type: none">• Commemorative event quality: Commemorative events are conducted to commemorate veterans' service in a dignified, solemn and respectful manner• Grant applications for the Saluting Their Service program are received from across a wide spectrum of groups in the community, including ex-service organisations, education, not-for-profit and other groups, and from a broad spread of locations around Australia• The Minister for Veterans' Affairs provides feedback annually on the degree of the Government's satisfaction with the outcomes of commemorative activities using a rating scale of very satisfied, satisfied, neutral, unsatisfied or very unsatisfied	<div>The number of discrete complaints is less than 1% of the estimated audience for any one event</div> <div>Achieved</div> <div>Achieved</div>	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purposes	Support the wellbeing of those who serve or have served in the defence of our nation, and their families by providing and maintaining war graves and delivering meaningful commemorative activities to promote community recognition and understanding of the service and sacrifice of veterans		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences in entity resourcing and financial statements

There are differences between entity resourcing and the financial statements. These differences are caused by the accounting treatment for the departmental capital budget (DCB) that was implemented under net cost of services through Operation Sunlight.

3.1.2 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 Service Homes Insurance Scheme (DSHIS), and DSHIS.

Departmental (amalgamated)

The budgeted DVA and DSHIS financial statements form the basis of the financial statements that will appear in the organisation's 2020-21 Annual Report, and input into the whole-of-government accounts. The budgeted financial statements are prepared on an accrual basis in accordance with the Australian Equivalents to International Financial Reporting Standards (AEIFRS).

Departmental (DVA excluding DSHIS)

Budgeted departmental income statement

The Department (excluding DSHIS) is budgeting for a breakeven operating result before depreciation and amortisation expense in 2021-22 and the forward estimates. Total revenue for the 2021-22 financial year is \$410.2 million which represents an increase of \$17.4 million from the 2020-21 financial year. It comprises of \$401.5 million of revenue from government and \$8.7 million from own-source income.

Budgeted departmental balance sheet

The Department's (excluding DSHIS) net asset (equity) position for the 2021-22 financial year is projected to be \$27.7 million, and represents a decrease of \$2.7 million from the 2020-21 position of \$30.4 million.

Budgeted total assets of \$238.6 million in 2021-22 represents a decrease of \$16.4 million from 2020-21 of \$255.0 million. This mainly comprises of a decrease in land and buildings of \$16.8 million.

Budgeted liabilities of \$210.9 million in 2021-22 represents a decrease of \$13.7 million from 2020-21 of \$224.6 million and is primarily a result of a decrease in leases of \$14.7 million.

Departmental (DSHIS)

Budgeted departmental income statement

DSHIS is budgeting for a breakeven operating result before depreciation and amortisation expense in 2021-22. Revenue for 2021-22 is expected to be \$52.2 million and consists of \$52.1 million of own-source income and \$0.1 million of revenue from government, an increase of \$3.8 million from 2020-21 of \$48.4 million. This increase is primarily driven by the sale of goods and services (net premium revenue) which is expected to increase from \$43.2 million in 2020-21 to \$46.6 million in the 2021-22 financial year.

Budgeted departmental balance sheet

DSHIS's net asset position for 2021-22 is projected to be \$22.1 million, and remain the same over the forward years.

Budgeted liabilities for 2021-22 are expected to be \$91.9 million and increase over the forward years.

Administered statements

Budgeted revenue and expenses

The Department will administer \$13.2 billion of administered expense in the 2021-22 financial year, including movement in the Military Compensation Liability provisions.

Budgeted assets and liabilities

Total administered assets are expected to remain stable at \$1.8 billion. Total administered liabilities are expected to increase by \$1.9 billion to \$38.8 billion in 2021-22 from the 2020-21 estimated actual of \$36.9 billion, represented by an increase in personal benefits provisions of \$0.7 billion and an increase in health and other provisions of \$1.3 billion.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	202,663	206,316	209,101	155,854	156,258
Suppliers	178,173	191,116	175,077	118,202	117,937
Depreciation and amortisation	42,331	41,886	43,217	42,573	42,899
Insurance claims	41,308	42,922	45,473	48,184	51,058
Other expenses	1,116	1,278	1,269	1,232	1,052
Total expenses	465,591	483,518	474,137	366,045	369,204
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Net premium revenue	43,224	46,616	48,885	51,268	53,769
Rendering of services	6,581	6,705	6,881	7,016	7,150
Resources received free of charge	795	795	795	795	795
Other revenue	5,042	5,510	5,998	6,474	6,997
Total own-source revenue	55,642	59,626	62,559	65,553	68,711
Total own-source income	55,642	59,626	62,559	65,553	68,711
Net cost of/(contribution by) services	409,949	423,892	411,578	300,492	300,493
Revenue from Government	384,301	401,598	388,623	278,787	278,914
Surplus/(deficit) attributable to the Australian Government	(25,648)	(22,294)	(22,955)	(21,705)	(21,579)

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(25,648)	(22,294)	(22,955)	(21,705)	(21,579)

Note: Impact of net cash appropriation arrangements

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Depreciation/amortisation expenses previously funded through revenue appropriation ^(a)	21,440	22,214	23,387	22,674	23,076
Depreciation/amortisation expenses for ROU ^(b)	20,891	19,672	19,830	19,899	19,823
Principal repayments on leased assets	(20,000)	(19,592)	(20,262)	(20,868)	(21,320)
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets ^(c)	(3,317)	-	-	-	-

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

(c) DSHIS is budgeting an approved operating loss of \$3.317 million in 2020-21.

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,642	6,991	8,334	8,503	8,674
Trade and other receivables	59,989	59,722	62,071	64,500	67,032
Appropriation receivables	39,615	39,615	39,615	39,615	39,615
Investments	53,683	53,683	53,683	53,683	53,683
Total financial assets	158,929	160,011	163,703	166,301	169,004
Non-financial assets					
Land and buildings	134,914	118,145	136,418	113,239	93,125
Infrastructure, plant and equipment	459	462	415	363	348
Intangibles	68,710	69,042	67,619	64,839	61,655
Other non-financial assets	4,838	3,488	3,488	3,488	3,488
Total non-financial assets	208,921	191,137	207,940	181,929	158,616
Total assets	367,850	351,148	371,643	348,230	327,620
LIABILITIES					
Payables					
Suppliers	54,214	53,355	51,360	50,893	50,373
Other payables	30,724	31,240	33,536	35,264	37,011
Total payables	84,938	84,595	84,896	86,157	87,384
Interest bearing liabilities					
Leases	101,181	86,467	110,792	92,468	76,663
Total interest bearing liabilities	101,181	86,467	110,792	92,468	76,663
Provisions					
Employee provisions	69,601	72,208	74,561	74,816	75,162
Other provisions	59,603	58,066	59,104	60,186	61,316
Total provisions	129,204	130,274	133,665	135,002	136,478
Total liabilities	315,323	301,336	329,353	313,627	300,525
Net assets	52,527	49,812	42,290	34,603	27,095
EQUITY*					
Contributed equity	342,258	362,837	378,270	392,288	406,359
Asset revaluation reserve	16,259	16,259	16,259	16,259	16,259
Retained surplus (accumulated deficit)	(305,990)	(329,284)	(352,239)	(373,944)	(395,523)
Total equity	52,527	49,812	42,290	34,603	27,095

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	392,700	410,224	397,729	288,028	278,914
Sale of goods and rendering of services	37,592	62,877	54,865	57,241	59,568
Net GST received	11,833	7,725	7,921	8,512	8,998
Other	5,962	6,766	6,674	7,240	7,997
Total cash received	448,087	487,592	467,189	361,021	355,477
Cash used					
Employees	202,614	204,274	206,125	154,488	155,346
Suppliers	190,166	198,893	184,230	126,402	126,660
Interest payments on lease liability	1,116	928	1,269	1,232	1,052
Other	38,431	63,556	53,960	57,862	50,928
Total cash used	432,327	467,651	445,584	339,984	333,986
Net cash from/(used by) operating activities	15,760	19,941	21,605	21,037	21,491
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of non-financial assets	-	1,000	-	-	-
Investments realised	-	-	-	-	-
Total cash received	-	1,000	-	-	-
Cash used					
Purchase of property, plant and equipment, and intangibles	20,290	20,579	15,433	14,018	14,071
Purchase of investments	(3,317)	-	-	-	-
Total cash used	16,973	20,579	15,433	14,018	14,071
Net cash from/(used by) investing activities	(16,973)	(19,579)	(15,433)	(14,018)	(14,071)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	20,290	20,579	15,433	14,018	14,071
Total cash received	20,290	20,579	15,433	14,018	14,071
Cash used					
Lease liability - principal payments	20,002	19,592	20,262	20,868	21,320
Total cash used	20,002	19,592	20,262	20,868	21,320
Net cash from/(used by) financing activities	288	987	(4,829)	(6,850)	(7,249)
Net increase/(decrease) in cash held	(925)	1,349	1,343	169	171
Cash and cash equivalents at the beginning of the reporting period	6,567	5,642	6,991	8,334	8,503
Cash and cash equivalents at the end of the reporting period	5,642	6,991	8,334	8,503	8,674

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	198,945	202,516	205,201	151,954	152,358
Suppliers	172,727	186,835	170,757	113,745	113,342
Depreciation and amortisation	42,331	41,886	43,217	42,573	42,899
Other expenses	1,116	1,278	1,269	1,232	1,052
Total expenses	415,119	432,515	420,444	309,504	309,651
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	7,792	7,928	8,116	8,262	8,408
Resources received free of charge	730	730	730	730	730
Other revenue	85	85	140	140	140
Total own-source revenue	8,607	8,743	8,986	9,132	9,278
Total own-source income	8,607	8,743	8,986	9,132	9,278
Net cost of/(contribution by) services	406,512	423,772	411,458	300,372	300,373
Revenue from Government	384,181	401,478	388,503	278,667	278,794
Surplus/(deficit) attributable to the Australian Government	(22,331)	(22,294)	(22,955)	(21,705)	(21,579)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(22,331)	(22,294)	(22,955)	(21,705)	(21,579)

Prepared on Australian Accounting Standards basis.

Continued on next page

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

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) attributable to the Australian Government	(22,331)	(22,294)	(22,955)	(21,705)	(21,579)
Depreciation/amortisation expenses previously funded through revenue appropriation ^(a)	21,440	22,214	23,387	22,674	23,076
Depreciation/amortisation expenses for ROU ^(b)	20,891	19,672	19,830	19,899	19,823
Principal repayments on leased assets	(20,000)	(19,592)	(20,262)	(20,868)	(21,320)
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriation, depreciation on ROU, principal repayments on leased assets	-	-	-	-	-

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,142	4,491	5,834	6,003	6,174
Trade and other receivables	3,450	3,489	3,529	3,557	3,592
Appropriation receivables	39,615	39,615	39,615	39,615	39,615
Total financial assets	46,207	47,595	48,978	49,175	49,381
Non-financial assets					
Land and buildings	134,914	118,145	136,418	113,239	93,125
Infrastructure, plant and equipment	459	462	415	363	348
Intangibles	68,705	69,042	67,619	64,839	61,655
Other non-financial assets	4,738	3,388	3,388	3,388	3,388
Total non-financial assets	208,816	191,037	207,840	181,829	158,516
Total assets	255,023	238,632	256,818	231,004	207,897
LIABILITIES					
Payables					
Suppliers	46,910	45,875	43,701	43,051	42,345
Other payables	639	670	1,251	732	732
Total payables	47,549	46,545	44,952	43,783	43,077
Interest bearing liabilities					
Leases	101,181	86,467	110,792	92,468	76,663
Total interest bearing liabilities	101,181	86,467	110,792	92,468	76,663
Provisions					
Employees provisions	73,430	75,472	78,448	79,814	80,726
Other provisions	2,461	2,461	2,461	2,461	2,461
Total provisions	75,891	77,933	80,909	82,275	83,187
Total liabilities	224,621	210,945	236,653	218,526	202,927
Net assets	30,402	27,687	20,165	12,478	4,970
EQUITY*					
Contributed equity	342,258	362,837	378,270	392,288	406,359
Asset revaluation reserve	16,259	16,259	16,259	16,259	16,259
Retained surplus (accumulated deficit)	(328,115)	(351,409)	(374,364)	(396,069)	(417,648)
Total equity	30,402	27,687	20,165	12,478	4,970

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	392,580	410,104	397,609	287,908	278,794
Sale of goods and rendering of services	9,788	7,628	8,432	8,484	8,373
Net GST received	11,833	7,725	7,921	8,512	8,998
Other	465	801	816	906	1,140
Total cash received	414,666	426,258	414,778	305,810	297,305
Cash used					
Employees	198,356	199,934	202,225	150,588	151,446
Suppliers	184,957	194,853	180,154	122,193	122,316
Other	11,351	11,530	10,794	11,992	2,052
Total cash used	394,664	406,317	393,173	284,773	275,814
Net cash from/(used by) operating activities	20,002	19,941	21,605	21,037	21,491
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of non-financial assets	-	1,000	-	-	-
Total cash received	-	1,000	-	-	-
Cash used					
Purchase of property, plant and equipment, and intangibles	20,290	20,579	15,433	14,018	14,071
Total cash used	20,290	20,579	15,433	14,018	14,071
Net cash from/(used by) investing activities	(20,290)	(19,579)	(15,433)	(14,018)	(14,071)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	20,290	20,579	15,433	14,018	14,071
Total cash received	20,290	20,579	15,433	14,018	14,071
Cash used					
Lease liability - principal payments	20,002	19,592	20,262	20,868	21,320
Total cash used	20,002	19,592	20,262	20,868	21,320
Net cash from/(used by) financing activities	288	987	(4,829)	(6,850)	(7,249)
Net Increase/(decrease) in cash held	-	1,349	1,343	169	171
Cash and cash equivalents at the beginning of the reporting period	3,142	3,142	4,491	5,834	6,003
Cash and cash equivalents at the end of the reporting period	3,142	4,491	5,834	6,003	6,174

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	3,718	3,800	3,900	3,900	3,900
Suppliers	6,657	5,504	5,555	5,703	5,853
Insurance claims	41,308	42,922	45,473	48,184	51,058
Total expenses	51,683	52,226	54,928	57,787	60,811
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Net premium revenue	43,224	46,616	48,885	51,268	53,769
Resources received free of charge	65	65	65	65	65
Other revenue	4,957	5,425	5,858	6,334	6,857
Total own-source revenue	48,246	52,106	54,808	57,667	60,691
Total own-source income	48,246	52,106	54,808	57,667	60,691
Net cost of/(contribution by) services	3,437	120	120	120	120
Revenue from Government	120	120	120	120	120
Surplus/(deficit) attributable to the Australian Government	(3,317)	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government ^(a)	(3,317)	-	-	-	-

Note: Reconciliation of comprehensive income attributable to the agency

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) attributable to the Australian Government	(3,317)	-	-	-	-
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	-	-	-	-	-
Total comprehensive income attributable to the agency ^(a)	(3,317)	-	-	-	-

(a) DSHIS is budgeting an approved operating loss of \$3.317 million in 2020-21.

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,500	2,500	2,500	2,500	2,500
Trade and other receivables	58,019	57,713	60,022	62,423	64,920
Investments	53,683	53,683	53,683	53,683	53,683
Total financial assets	114,202	113,896	116,205	118,606	121,103
Non-financial assets					
Intangibles	5	-	-	-	-
Other non-financial assets	100	100	100	100	100
Total non-financial assets	105	100	100	100	100
Total assets	114,307	113,996	116,305	118,706	121,203
LIABILITIES					
Payables					
Suppliers	8,784	8,960	9,139	9,322	9,508
Other payables	26,256	27,306	28,398	29,534	30,715
Total payables	35,040	36,266	37,537	38,856	40,223
Provisions					
Other provisions	57,142	55,605	56,643	57,725	58,855
Total provisions	57,142	55,605	56,643	57,725	58,855
Total liabilities	92,182	91,871	94,180	96,581	99,078
Net assets	22,125	22,125	22,125	22,125	22,125
EQUITY*					
Retained surplus	22,125	22,125	22,125	22,125	22,125
Total equity	22,125	22,125	22,125	22,125	22,125

Prepared on Australian Accounting Standards basis.

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

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sale of goods and rendering of services	29,015	56,472	47,668	50,003	52,453
Other	5,497	5,965	5,858	6,334	6,857
Total cash received	34,632	62,557	53,646	56,457	59,430
Cash used					
Employees	4,258	4,340	3,900	3,900	3,900
Suppliers	6,420	5,263	5,311	5,455	5,602
Other	28,196	52,954	44,435	47,102	49,928
Total cash used	38,874	62,557	53,646	56,457	59,430
Net cash from/(used by) operating activities	(4,242)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Cash used					
Purchase of investments	(3,317)	-	-	-	-
Total cash used	(3,317)	-	-	-	-
Net cash from/(used by) investing activities	3,317	-	-	-	-
Net increase/(decrease) in cash held	(925)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,425	2,500	2,500	2,500	2,500
Cash and cash equivalents at the end of the reporting period	2,500	2,500	2,500	2,500	2,500

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021	(305,990)	16,259	342,258	52,527
Comprehensive income				
Comprehensive income attributable to the Australian Government	(22,294)	-	-	(22,294)
Total comprehensive income attributable to the Australian Government	(22,294)	-	-	(22,294)
Transactions with owners				
Contribution by owners				
Appropriation (equity injection)	-	-	6,872	6,872
Departmental Capital Budget (DCBs)	-	-	13,707	13,707
Other	(1,000)	-	-	(1,000)
Sub-total transactions with owners	(1,000)	-	20,579	19,579
Estimated closing balance as at 30 June 2022	(329,284)	16,259	362,837	49,812

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (Departmental Capital Budget)	13,694	13,707	13,770	13,825	13,878
Equity injections - Bill 2	6,596	6,872	1,663	193	193
Total new capital appropriations	20,290	20,579	15,433	14,018	14,071
Provided for:					
Purchase of non-financial assets	20,290	20,579	15,433	14,018	14,071
Total items	20,290	20,579	15,433	14,018	14,071
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - Equity Injections ^(a)	6,596	6,872	1,663	193	193
Funded by capital appropriations - Departmental Capital Budget ^(b)	13,694	13,707	13,770	13,825	13,878
TOTAL	20,290	20,579	15,433	14,018	14,071
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	20,290	20,579	15,433	14,018	14,071
Total cash used to acquire assets	20,290	20,579	15,433	14,018	14,071

Prepared on Australian Accounting Standards basis.

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

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of asset movements (Budget year 2021-22)

	Buildings	Other infrastructure, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	41,968	911	243,204	1,350	287,433
Gross book value - ROU assets	140,436	310	-	-	140,746
Accumulated depreciation/ amortisation and impairment	(6,247)	(586)	(174,494)	-	(181,327)
Accumulated depreciation/ amortisation and impairment - ROU assets	(41,243)	(176)	-	-	(41,419)
Opening net book balance	134,914	459	68,710	1,350	205,433
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase or internally developed:					
Appropriation equity ^(a)	-	-	9,575	-	9,575
Appropriation ordinary annual services ^(b)	4,765	100	6,139	-	11,004
By purchase - ROU assets	4,759	119	-	-	4,878
Total additions	9,524	219	15,714	-	25,457
Other movements					
Depreciation/amortisation expense	(6,701)	(136)	(15,382)	-	(22,219)
Depreciation/amortisation on ROU assets	(19,592)	(80)	-	-	(19,672)
Disposals ^(c)	-	-	-	(1,350)	(1,350)
Total other movements	(26,293)	(216)	(15,382)	(1,350)	(43,241)
As at 30 June 2022					
Gross book value	46,733	1,011	249,343	-	311,540
Gross book value - ROU assets	145,195	429	-	-	140,746
Accumulated depreciation/ amortisation and impairment	(12,948)	(722)	(189,876)	-	(203,546)
Accumulated depreciation/ amortisation and impairment - ROU assets	(60,835)	(256)	-	-	(61,091)
Closing net book balance	118,145	462	69,042	-	187,649

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021-22, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2021-22 for depreciation/amortisation expenses, DCBs or other operational expenses.

(c) Net proceeds may be returned to the OPA.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	11,079	11,290	10,790	10,939	11,083
Grants	23,131	28,021	18,807	14,758	12,878
Personal benefits	7,659,714	7,560,961	7,681,304	6,323,651	6,208,130
Health care payments	6,015,738	5,524,668	5,527,295	5,531,361	5,605,839
Payments to corporate entities	44,241	46,093	42,720	41,183	41,175
Other	37,107	49,435	42,160	40,366	41,084
Total expenses administered on behalf of government	13,791,010	13,220,468	13,323,076	11,962,258	11,920,189
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other sources of non-taxation revenue	20,585	20,669	20,693	20,728	11,436
Total non-taxation revenue	20,585	20,669	20,693	20,728	11,436
Total own-source revenue administered on behalf of government	20,585	20,669	20,693	20,728	11,436
Net cost of/(contribution by) services	13,770,425	13,199,799	13,302,383	11,941,530	11,908,753
Total comprehensive income/(loss)	(13,770,425)	(13,199,799)	(13,302,383)	(11,941,530)	(11,908,753)

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	50,614	50,614	50,614	50,614	50,614
Other receivables	24,660	68,926	68,966	69,041	69,041
Investments	1,533,662	1,677,071	1,842,611	1,895,142	1,905,067
Total financial assets	1,608,936	1,796,611	1,962,191	2,014,797	2,024,722
Non-financial assets					
Other non-financial assets	71,896	71,896	71,896	71,896	71,896
Total non-financial assets	71,896	71,896	71,896	71,896	71,896
Total assets administered on behalf of Government	1,680,832	1,868,507	2,034,087	2,086,693	2,096,618
LIABILITIES					
Payables					
Personal benefits	21,521	17,277	25,956	35,624	47,735
Grants	2,757	2,623	2,633	2,633	2,633
Health and other payables	80,689	80,712	80,727	80,746	80,746
Total payables	104,967	100,612	109,316	119,003	131,114
Provisions					
Employee provisions	2,825	2,825	2,690	2,533	2,533
Personal benefits provisions	20,428,350	21,078,352	21,752,550	22,437,950	23,123,350
Health and other provisions	16,345,970	17,603,782	18,965,602	20,428,277	21,888,167
Total provisions and payables	36,777,145	38,684,959	40,720,842	42,868,760	45,014,050
Total liabilities administered on behalf of Government	36,882,112	38,785,571	40,830,158	42,987,763	45,145,164
Net assets/(liabilities)	(35,201,280)	(36,917,064)	(38,796,071)	(40,901,070)	(43,048,546)

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	48,000	48,000	48,000	48,000	48,000
Other	20,556	20,618	20,686	20,707	11,383
Total cash received	68,556	68,618	68,686	68,707	59,383
Cash used					
Personal benefits	7,257,636	6,874,069	6,998,002	5,628,583	5,510,619
Health payments	4,213,638	4,272,368	4,169,895	4,073,661	4,151,663
Grant payments	23,121	28,155	18,797	14,758	12,878
Employees	11,612	11,290	10,925	11,096	11,083
Payments to corporate entities	44,241	46,093	42,720	41,183	41,175
Other	85,725	95,344	85,725	83,372	72,232
Total cash used	11,635,973	11,327,319	11,326,064	9,852,653	9,799,650
Net cash from/(used by) operating activities	(11,567,417)	(11,258,701)	(11,257,378)	(9,783,946)	(9,740,267)
INVESTING ACTIVITIES					
Cash used					
Payments to corporate entities	55,306	143,409	165,540	52,531	21,063
Total cash used	55,306	143,409	165,540	52,531	21,063
Net cash from/(used) by investing activities	(55,306)	(143,409)	(165,540)	(52,531)	(21,063)
Net increase/(decrease) in cash held	(11,622,723)	(11,402,110)	(11,422,918)	(9,836,477)	(9,761,330)
Cash and cash equivalents at beginning of reporting period	50,614	50,614	50,614	50,614	50,614
Cash from Official Public Account	11,634,946	11,416,017	11,437,236	9,850,670	9,775,523
Cash to Official Public Account	(12,223)	(13,907)	(14,318)	(14,193)	(14,193)
Cash and cash equivalents at end of reporting period	50,614	50,614	50,614	50,614	50,614

Prepared on Australian Accounting Standards basis.

Table 3.10: Statement of administered asset movements (Budget year 2021-22)

	Land	Buildings	Other property, plant and equipment	Computer software and intangible	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021					
Gross book value	-	55,954	5,758	12,984	74,696
Opening net book balance	-	55,954	5,757	10,185	71,896
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	-	-	-	-	-
As at 30 June 2022					
Gross book value	-	55,954	5,758	12,984	74,696
Closing net book balance	-	55,954	5,757	10,185	71,896

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Administered Assets and Liabilities provided through Appropriation Bill (No. 2) 2021-22, includes CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2021-22 for depreciation/amortisation expenses, ACBs or other operational expenses.

AUSTRALIAN WAR MEMORIAL

ENTITY RESOURCES AND PLANNED PERFORMANCE

AUSTRALIAN WAR MEMORIAL

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AUSTRALIAN WAR MEMORIAL

Section 1: Entity overview and resources

1.1 Strategic Direction Statement

The role of the Australian War Memorial (the Memorial) is to deliver all functions required of the Memorial under the *Australian War Memorial Act 1980*, encapsulated in a single program 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 mission to commemorate the sacrifice of those Australians who have died in war or on operational service, and those who have served our nation in times of conflict. Through the Memorial and its National Collection, Australia's wartime experience is remembered and more greatly understood.

The Memorial strives to position itself as a leading cultural institution through housing the pre-eminent collection of Australian wartime artefacts and related material. The Memorial's Development Project - *Our Continuing Story* - will address the Memorial's pressing need for greater exhibition, archive and storage and commemorative capacity. It will provide the necessary and appropriate gallery space and 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.

Early construction works commenced in 2020, with major construction works on three key elements of the project to commence in 2021 – the new Anzac Hall, Southern Entrance and CEW Bean Building extension. A primary focus over the forthcoming years will be to minimise disruption, whilst remaining open and delivering a positive experience for visitors during the Development Project. In addition to the focus on the expansion and modernisation of the galleries and grounds, the Memorial will continue to prioritise:

- The provision of dignified and fitting ceremonies, for both Anzac Day and Remembrance Day, and other commemorative occasions such as the popular daily Last Post Ceremony and School Wreath Laying ceremonies.
- The development of the National Collection in keeping with the articulated collections management and conservation program.

- The Official Histories of Australian Operations in Iraq and Afghanistan, and Australian Peacekeeping Operations in East Timor, led by the Official Historian appointed by the Prime Minister.
- The major Digitisation Program, culminating in eleven collections that will digitise photographic negatives, archival material, posters, maps, large technology objects, magnetic audio-visual tapes and narrow gauge film.
- Leveraging website, online and social media presence to provide enhanced user experiences and interactive content, particularly during this transitory phase of the COVID-19 pandemic and during the Development Project, where visitor numbers are recovering.
- Finalisation of the comprehensive Information and Communication Technology Modernisation Project, including new stakeholder management capabilities and a collection management system, which will increase the Memorial's capacity to achieve business goals and deliver services whilst ensuring all operations occur in an efficient and sustainable manner.

Further details of the objectives and performance evaluation mechanisms attached to this strategy are detailed in Section 2 of this document.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Australian War Memorial resource statement — Budget estimates for 2021-22 as at Budget May 2021

	2020-21 <i>Estimated actual</i> \$'000	2021-22 Estimate \$'000
Opening balance/cash reserves at 1 July	88,217	100,561
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Outcome 1		
Annual appropriations - other services ^(b)	44,241	46,093
Equity injection	55,306	143,409
Total annual appropriations	99,547	189,502
Total funds from Government	99,547	189,502
Funds from other sources		
Interest	1,086	821
Royalties	9	8
Sale of goods and services	1,473	1,744
Other	2,000	1,178
Total funds from other sources	4,568	3,751
Total net resourcing for AWM	192,332	293,814
	2020-21	2021-22
Average staffing level	296	306

All figures shown above are GST exclusive.

(a) Appropriation Bill (No. 1) 2021-22.

(b) Appropriation Bill (No. 2) 2021-22.

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

1.3 BUDGET MEASURES

There are no measures in Part 1 relating to the Australian War Memorial as part of the 2021-22 Budget.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent annual performance statement and corporate plan for the Australian for the Australian War Memorial can be found at:

<https://www.awm.gov.au/about/organisation/corporate>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Australian War Memorial					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	44,241	46,093	42,720	41,183	41,175
Expenses not requiring appropriation in the Budget year	6,600	7,056	10,549	15,055	14,572
Revenues from other independent sources	4,768	4,251	4,196	4,001	7,533
Total expenses for Program 1	55,609	57,400	57,465	60,239	63,280
Outcome 1 Totals by resource type					
Total expenses for Outcome 1	55,609	57,400	57,465	60,239	63,280
	2020-21	2021-22			
Average Staffing Level (number)	296	306			

Table 2.1.2: Program component expenses

Program 1.1: Australian War Memorial					
	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
1.1 - Commemorative Ceremonies					
Annual departmental expenses:					
Departmental item	867	844	831	802	782
Total component 1 expenses	867	844	831	802	782
1.2 - National Memorial & Grounds					
Annual departmental expenses:					
Departmental item	16,195	15,516	16,246	21,999	25,901
Total component 2 expenses	16,195	15,516	16,246	21,999	25,901
1.3 - National Collection					
Annual departmental expenses:					
Departmental item	15,936	17,274	17,000	16,427	16,013
Total component 3 expenses	15,936	17,274	17,000	16,427	16,013
1.4 - Exhibitions					
Annual departmental expenses:					
Departmental item	7,538	7,711	7,589	7,333	7,148
Total component 4 expenses	7,538	7,711	7,589	7,333	7,148
1.5 - Interpretive Services					
Annual departmental expenses:					
Departmental item	4,027	4,419	4,349	4,202	4,096
Total component 5 expenses	4,027	4,419	4,349	4,202	4,096
1.6 - Promotion & Community Services					
Annual departmental expenses:					
Departmental item	1,913	2,310	2,273	2,197	2,141
Total component 6 expenses	1,913	2,310	2,273	2,197	2,141
1.7 - Research & Information Dissemination					
Annual departmental expenses:					
Departmental item	5,881	6,192	6,094	4,298	4,294
Total component 7 expenses	5,881	6,192	6,094	4,298	4,294
1.8 - Visitor Services					
Annual departmental expenses:					
Departmental item	3,252	3,134	3,083	2,981	2,905
Total component 8 expenses	3,252	3,134	3,083	2,981	2,905
Total program expenses	55,609	57,400	57,465	60,239	63,280

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2021-22 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies and research.	
Program 1 – To maintain and develop the National Memorial and a National Collection of historical material and through commemorative ceremonies, exhibitions, research, interpretation and dissemination.	
Delivery	<p>The program will be delivered through:</p> <ul style="list-style-type: none"> • maintenance and development of the National Memorial and the National Collection of historical material, • delivery of commemorative ceremonies, exhibitions, and interpretive services; and • creation and dissemination of research and information.

Program component 1.1 – Commemorative ceremonies assist Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	<p>Activity: A range of commemorative ceremonies will be delivered, including three major ceremonies (Anzac Day Dawn Service, Anzac Day National ceremony and Remembrance Day ceremony), other ceremonies linked to key anniversaries, a school wreath-laying program, and the daily Last Post ceremony.</p> <p>Target: On-site and on-line visitors (worldwide).</p>		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<ol style="list-style-type: none"> 1. Deliver major commemorative ceremonies and events as scheduled. 2. Deliver minor commemorative ceremonies and events as scheduled. 3. Deliver daily Last Post ceremonies including online streaming. 	<ol style="list-style-type: none"> 1. All major commemorations delivered as scheduled and in modified formats where required. 2. All minor commemorations delivered as scheduled and in modified formats where required 3. Last Post ceremony delivered daily, with 95% uptime for online streaming. 	All major and minor commemorations delivered as scheduled, including daily Last Post ceremonies. Attendance remains strong in spite of COVID-19 restrictions.
2021-22	<ol style="list-style-type: none"> 1. Deliver major commemorative ceremonies and events as scheduled. 2. Deliver minor commemorative ceremonies and events as scheduled. 3. Deliver daily Last Post ceremonies including online streaming. 	<ol style="list-style-type: none"> 1. All major commemorations delivered as scheduled, in modified formats if required, and in accordance with public health directions. 2. All minor commemorations delivered as scheduled or in modified formats where required, and in accordance with public health directions. 3. Last Post ceremony delivered daily, with 95% uptime for online streaming. 	
2022-23 and beyond	As per 2021-22	As per 2021-22	
Purpose	To ensure accessibility of commemorative events, the ongoing relevance of the Memorial's vision and mission to the nation, and to deliver the development project.		

Program component 1.2 – National Memorial and Grounds assists Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: The Memorial building and grounds are conserved and developed as a dignified, moving and impressive national memorial to Australians who served and died in war or on operational service, and those who have served the nation in times of conflict. Target: On-site visitors.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<p>1. Continued development and maintenance of AWM Buildings and Grounds consistent with high standards, ensuring that all works comply with standards and that major works are communicated to visitors prior to commencement and with the impact on the visitor experience minimised as far as possible.</p> <p>2. Following formal approval, staged implementation of the AWM Development Project at the Campbell site, incorporating:</p> <p>a) Delivery of enabling and early works to minimise visitor experience disruption;</p> <p>b) Decant of extant Anzac Hall and conservation of affected National Collection items; and</p> <p>c) Commencement of New Anzac Hall, Southern Entrance and CEW Bean Building extension construction works.</p>	<p>1. Buildings and grounds were maintained in a state consistent with a pre-eminent national institution, and visitor satisfaction levels with the state of the Memorial grounds and Sculpture Gardens does not drop below a combined 85% 'very satisfied' or 'satisfied' as measured in the visitor survey.</p> <p>2. AWM Development Project activities implemented in line with revised project program and reported to Government by Annual Project Update including:</p> <p>a) Enabling and staging works program commenced to support main construction program.</p> <p>b) Anzac Hall decant completed in line with approved project program. Works commence in line with approved program.</p>	<p>1. 98% of visitors agree the grounds are kept in a way consistent with expectations of a national institution.</p> <p>2. Development Project works have progressed in line with the articulated schedule.</p> <p>a) The commencement of works delayed to 2021-22 following a delay of requisite approvals.</p>

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2021-22	<p>1. Staged implementation of the Development Project, including:</p> <ul style="list-style-type: none"> a) Commencement of new Anzac Hall, Southern Entrance and CEW Bean Building extension construction works. b) Continuing to minimise visitor experience disruption. <p>2. In conjunction with Development Project, ensure the ongoing care and management of AWM Buildings and Grounds consistent with high standards.</p>	<p>1. AWM Development Project activities delivered in line with approved project program, budget and reported to Government by Annual Project update, including:</p> <ul style="list-style-type: none"> a) Works on new Anzac Hall, Southern Entrance and CEW Bean Building extension progressed as scheduled. b) Main Building lower level refurbishments progressed as scheduled. <p>2. Buildings and grounds are maintained to a standard consistent with a pre-eminent national institution undergoing construction. Visitor satisfaction levels with the Memorial grounds and Sculpture Gardens remains positive during construction, as measured through onsite surveys and targeted evaluation.</p>
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2022-23 and beyond	<ol style="list-style-type: none"> 1. Staged implementation of the Development Project, including: <ol style="list-style-type: none"> a) Commencement of Main Building lower level refurbishments; and b) Continuation of new Anzac Hall and CEW Bean works; and c) Completion of Southern Entrance external works. d) In conjunction with Development Project, ensure the ongoing care and management of AWM Buildings and Grounds consistent with high standards. e) Develop, resource and implement revised maintenance programs to manage new facilities delivered through the Development Project.^(a) 	<ol style="list-style-type: none"> 1. AWM Development Project activities delivered in line with approved program budget and reported to Government by Annual Project update. 2. Buildings and grounds are maintained to a standard consistent with a pre-eminent national institution undergoing construction. Visitor satisfaction levels of the Memorial grounds and Sculpture Gardens remains positive during construction, as measured through onsite surveys and targeted evaluation. 3. Additional maintenance requirements clearly understood, scoped and funded.
Purposes	To improve the sustainability of the Memorial to achieve its mission and to deliver the Memorial Development Project.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Program component 1.3 – The National Collection assists Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: An outstanding national collection of historical material with provenance that is related to Australia's military history and heritage. Target: On-site (local, interstate, international) and on-line visitors (worldwide); organisations and institutions seeking to tell stories of Australia at war.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<p>1. Continued development and maintenance of a National Collection of items relating to Australia's military history.</p> <p>2. Support delivery of the Development Project including collecting and conserving material for the National Collection relating to contemporary conflicts and operations.</p> <p>3. Implementation of a comprehensive Collection Management Strategy including regular review of collection priorities and setting of long term conservation and digitisation standards and targets.</p> <p>4. The Memorial maintains a cost recovery based outwards loans and digital access program to support in telling stories of Australian service and sacrifice through the use of elements of the National Collection.</p>	<p>1. Items appropriate for the National Collection were identified, acquired and conserved in accordance with AWM policy as demonstrated by major acquisitions or commissions and total number of acquisitions recorded.</p> <p>2. AWM Development Project supported and appropriate collections material collected and conserved to meet the Gallery Master Plan requirements as reported to Government in the Annual Project Update.</p> <p>3. Collection Management Strategy implemented including completion of National Collection Hazard Management Project and implementation of new Collection Management System and Digital Asset Management software.</p> <p>4. National Collection material is used by museums, media and others to enrich and enhance exhibitions, articles and online material to tell stories of Australia at war as demonstrated by reporting of outward loans numbers; 'official' loans program numbers and e-sales orders.</p>	<p>1. There were 407,106 acquisitions into the National Collection, in 20-21. These included items provided by the ADF, donated and purchased items, and commissioned artworks</p> <p>2. AWM Development Project and compliance with Gallery Master Plan achieved as reported to Government in the Annual Project Update.</p> <p>3. Collection Management Strategy implemented including completion of National Collection Hazard Management Project and implementation of new Collection Management System and Digital Asset Management software.</p> <p>4. National Collection material was used by a range of institutions and media outlets. Outward loans numbers, and 'official' loans program numbers have been sustained, as well as e-sales orders, which have increased in the last quarter</p>

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2021-22	<ol style="list-style-type: none"> 1. Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project. 2. Continued compliance with the collection management strategy, including regular review of collection priorities. 3. The Memorial maintains a cost-recovery based digital access program in support of telling stories of Australian service and sacrifice. 4. Continuation of the Major Digitisation Project, with a focus on Second World War unit war diaries and other 'at risk' collections. 	<ol style="list-style-type: none"> 1. Items appropriate for the National Collection are identified, acquired and conserved in accordance with AWM policy, as demonstrated by major acquisitions or commissions, and total number of acquisitions recorded. 2. Collection management strategy adhered to, and all conservation and digitisation standards and targets met. 3. Digital access program available and accessible as evidenced by usage data. 4. Complete the current Digitisation Project, with some ongoing work continuing as business as usual.
2022-23 and beyond	<ol style="list-style-type: none"> 1. Continued development and maintenance of the National Collection, including items relating to peacekeeping and peacetime operations, to add to the existing Collection and support the delivery of the Development Project. 2. Continued compliance with the Collection Management Strategy, including regular review of collection priorities 3. The Memorial maintains a cost recovery based digital access program to support in telling stories of Australian service and sacrifice. 4. Develop, resource and implement additional National Collections programs to support new facilities delivered through the Development Project.^(a) 	<ol style="list-style-type: none"> 1. Items appropriate for the National Collection are identified, acquired and conserved in accordance with the National Collection Development Plan as demonstrated by major acquisitions or commissions, and total number of acquisitions recorded. 2. Collection Management Strategy adhered to, and all conservation and digitisation standards and targets met. 3. Digital access program available and accessible as evidenced by usage data. 4. Consideration given to additional National Collection programs as the Development Project progresses, including scope of works and funding requirements..
Purposes	To maximise the value of and access to the National Collection, to ensure the ongoing relevance of the Memorial's vision and mission to the nation, and to deliver the Development Project.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Program component 1.4 – Exhibitions assist Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: Development and maintenance of outstanding permanent, temporary and touring exhibitions; Target: On-site and touring exhibition venue visitors.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<ol style="list-style-type: none">1. Delivery of temporary exhibitions to further tell stories of Australian experience of war, that are additional to, and expand upon the Permanent Exhibitions2. Delivery of touring exhibitions to further tell stories of Australian experience of war, that are additional to, and expand upon the Permanent Exhibitions.	<ol style="list-style-type: none">1. Deliver programmed temporary exhibitions:<ol style="list-style-type: none">a) Ink in the Linesb) Napier Waller Art Prizec) Action! War and Film2. No fewer than four venues geographically distributed across states and territories in Australia, excluding the ACT, to host at least one AWM touring exhibition.	<ol style="list-style-type: none">1. Three temporary exhibitions delivered.2. Six venues across WA, TAS, NSW and QLD held touring exhibitions.
2021-22	<ol style="list-style-type: none">1. Development of exhibition content for new galleries and public spaces as part of the Development Project, in accordance with Gallery Master Plan.2. Delivery of temporary exhibitions to further tell stories of Australian experience of war, that are additional to, and expand upon, the Permanent Exhibitions3. Delivery of touring exhibitions to an Australian wide audience to further tell stories of Australian experience of war, that are additional to, and expand upon, the Permanent Exhibitions.	<ol style="list-style-type: none">1. Gallery Master Plan is delivered in accordance with the approved program and budget as reported to Government in the Annual Project update.2. Temporary displays delivered where and when possible during the Development Project.3. Touring exhibition program delivered to a minimum of four interstate venues.	

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2022-23 and beyond	<ol style="list-style-type: none"> 1. Delivery of new exhibitions for galleries and public spaces as part of the Development Project in accordance with the Gallery Master Plan. 2. Delivery of temporary exhibitions to further tell stories of Australian experience of war, that are additional to, and expand upon, the Permanent Exhibitions. 3. Delivery of touring exhibitions to an Australian-wide audience to further tell stories of Australian experience of war that are additional to and expand upon the Permanent Exhibitions. 4. Plan and resource additional permanent and temporary exhibition programs to support new facilities delivered through the Development Project.^(a) 	<ol style="list-style-type: none"> 1. The Gallery Master Plan is delivered upon in accordance with the approved program and budget as reported to Government in the Annual Project update. 2. Temporary displays delivered where and when possible during the Development Project. 3. Touring exhibition program delivered to a minimum of four interstate venues. 4. Preliminary scoping of any additional permanent and temporary exhibition program requirements underway.
Purposes	Ensure the ongoing relevance of the Memorial's vision and mission to the nation, and to maximise the value of and access to the National Collection and Australia's military history.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Program component 1.5 – Interpretive Services assist Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: Provision of interactive interpretation, including the delivery of innovative on-site, outreach and online education and public program as well as special events. Target: On-site and online visitors, and school student tours		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<div>1. Deliver a range of public programs and events for visitors to the Memorial.</div> <div>2. Deliver a series of quality, engaging curriculum-related school education programs for on-site education groups,</div> <div>3. Deliver a range of quality, engaging, curriculum-related online and digital school education resources for teachers and students.</div> <div>4. Deliver enhanced programs for onsite visitors.</div>	<div>1. Qualitative and quantitative survey data shows evidence of strong visitor understanding of Australia’s experience of war.</div> <div>2. Student and teachers strongly encouraged to visit and take-up facilitated education programs; on-site education program provided when possible.</div> <div>3. Online and digital education resources aligned with Australian curriculum requirement and used by educators as measured by virtual excursion attendance, education resource website page views and downloads.</div> <div>4. Delivery of audio tours, paid tours program and veterans’ specific programs such as “Soldiers in Residence”.</div>	A range of public programs and events delivered over 2020-21, noting some disruption as a result of COVID-19 and associated restrictions on travel and numbers. Where possible, the uptake of education programs continued to be high, delivered both onsite and online.
2021-22	<div>1. Deliver a series of quality, engaging curriculum-related school education programs for on-site education groups, as well as online option.</div>	<div>1. Strong anecdotal evidence of understanding of Australia’s experience of war through education program participant and teacher feedback.</div>	

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2022-23 and beyond	<ol style="list-style-type: none"> 1. Deliver a modified schedule of tours and events subject to temporary gallery space limits associated with the Development Project. 2. Deliver a series of quality, engaging curriculum-related school education programs for on-site education groups, as well as online option. 3. Plan and resource new public programs prior to new spaces being delivered through the Development Project.^(a) 	<ol style="list-style-type: none"> 1. Tours and events to be delivered within the framework of public health requirements and taking into account temporary gallery space limits associated with the Development Project. 2. Strong anecdotal evidence of understanding of Australia's experience of war through visitor surveys.
Purposes	To educate and inform visitors on Australia's military history, and to maximise the value and accessibility of the National Collection through a number of mediums.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Program component 1.6 – Promotion and Community Services assist Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: Promotion of the Memorial as an outstanding national institution and assistance to the community to understand the Memorial's roles, activities, programs, relevance and future. Target: On-site visitors; media consumers.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<ol style="list-style-type: none">1. Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.2. Increase the AWM profile through proactive media outreach3. Develop enhanced program delivery as part of Digital Engagement Strategy	<ol style="list-style-type: none">1. Strong website visitation including collection searches, social media engagement and delivery of quality digital content.2. Strong media presence at and coverage of AWM, as measured by AWM authored material in media, media enquiries and media mentions.3. Specialised interactive digital projects, including Places of Pride and collection items in three dimensions.	<ol style="list-style-type: none">1. Promotion channels including the website and social media platforms continue to be highly viewed2. A sustained media presence was maintained at the AWM, as well as coverage of its activities.3. Some projects, including Places of Pride delivered on specialised interactive platforms
2021-22	<ol style="list-style-type: none">1. Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy.2. Ensure an active stakeholder consultation strategy for the Development Project, with proactive outreach initiatives.	<ol style="list-style-type: none">1. Strong website visitation including collection searches, social media engagement and delivery of quality digital content and digital initiatives.2. Consultation sessions well attended and advisory groups conducted with strong engagement and positive outcomes attained.	

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2022-23 and beyond	<ol style="list-style-type: none"> 1. Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy. 2. Ensure an active stakeholder consultation strategy for the Development Project, with proactive outreach initiatives. 3. Plan and resource additional communications initiatives to support the awareness and success of the Development Project.^(a) 	<ol style="list-style-type: none"> 1. Strong website visitation including collection searches, social media engagement and delivery of quality digital content and digital initiatives. 2. Consultation sessions well attended and advisory groups conducted with strong engagement and positive outcomes attained. 3. Additional program requirements clearly understood, scoped and funded.
Purposes	To ensure the ongoing relevance of the Memorial's vision and mission to the nation, and to maximise the value of and access to the National Collection and military history.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Program component 1.7 – Research and Information Dissemination assist Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: The stimulation of an interest in and understanding of Australia's military history by the production of and dissemination in print, broadcast and online media of articles, papers and presentations, conferences, publications and encouraging the conduct of historical research and dissemination of knowledge and understanding of Australia's military history. Target: On-site and online visitors; Australian Defence Force members; Military history academic community.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	Support for research about Australian military history including: 1. Encouragement, fostering and contribution to research to further promote the understanding of Australian military history. 2. Facilitating access to collection items and military history information including: a) Reading room facilities, b) An authoritative research enquiry service, c) Online research facilities. 3. Publication and distribution of 'Wartime' magazine to a wide audience. 4. The provision of expert advice to internal and external stakeholders.	1. Continued strong demand for Memorial historical advice, uptake of Memorial research facilities, and as evidenced by statistical analysis relating to Research Centre and online records access, 'Wartime' distribution and successful publication of original research; including launch of: a) For Gallantry b) The Long Shadow	1. Noting the reduced and modified service offering due to Covid-19 restrictions, there has been a continued appetite for Memorial historical device and the use of research facilities. 'Wartime' continues to be distributed and both 'For Gallantry' and 'The Long Shadow' as of December 2020.

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2021-22	<p>Support for research about Australian military history including:</p> <ol style="list-style-type: none"> 1. Encouragement, fostering and contribution to research to further promote the understanding of Australian military history including publication of Wartime magazine; 2. Continue to deliver the Official Histories of East Timor, Iraq and Afghanistan Project; 3. Facilitating access to collection items and military history information including: <ol style="list-style-type: none"> a) Temporary reading room facilities, b) An authoritative research enquiry service, c) Online research facilities d) Military history publications available through retail and online sales channels 4. The provision of expert advice to internal and external stakeholders. 	<ol style="list-style-type: none"> 1. Continued strong demand for Memorial historical advice, uptake of Memorial research facilities, and as evidenced by statistical analysis relating to Research Centre and online records access. 2. Deliver the remaining five volumes of the Official Histories Project to achieve authoring completion.
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2022-23 and beyond	<p>Support for research about Australian military history including:</p> <ol style="list-style-type: none"> 1. Encouragement, fostering and contribution to research to further promote the understanding of Australian military history. 2. Finalise the Official Histories of East Timor, Iraq and Afghanistan Project. 3. Plan and resource additional visitor services to support the new facilities and additional visitor engagement opportunities delivered through the Development Project 4. Facilitating access to collection items and military history information including: <ol style="list-style-type: none"> a) Temporary reading room facilities, b) An authoritative research enquiry service, c) Online research facilities. d) Military history publications available through retail and online sales channels 5. The provision of expert advice to internal and external stakeholders.^(a) 	<ol style="list-style-type: none"> 1. Continued strong demand for Memorial historical advice, uptake of Memorial research facilities, and as evidenced by statistical analysis relating to Research Centre and online records access and successful publication of original research. 2. Official Histories cleared through Government for final publication. 3. Additional research and information dissemination program requirements clearly understood, scoped and funded.
Purposes	To maximise the value of and access to the National Collection and military history, and to ensure the ongoing relevance of the Memorial's vision and mission to the nation.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Program component 1.8 – Visitor Services assist Australians remember the Australian experience of war and its enduring impact on society.			
Delivery	Activity: Visitors to both the Memorial and its outreach programs are provided with a standard of service that enhances their experience and encourages them to re-use services and promote them to others. Target: On-site and online visitors.		
Performance information			
Year	Performance criteria	Targets	Forecast
2020-21	<p>The provision of high-quality visitor services provides the necessary foundation for other program components to function effectively (namely program components 1.1, 1.2, 1.4, 1.5 and 1.7).</p> <p>1. Front-of-house staff trained and supported to deliver high level customer service and voluntary guides trained to an introductory level of military history and to deliver high level customer service.</p> <p>2. High quality and suitable public facilities such as restrooms, seating, and way-finding signs:</p> <p>3. Opportunities for visitor feedback such as Service Charter, Visitors' Book; evaluation services; and the AWM website.</p> <p>4. Cafes, Retail & Online Sales facilities that enhance the visitor experience and generate revenue to help support broader Memorial priorities</p>	<p>1. At least 90% of surveyed visitors state that their visit has met or exceeded their expectations.</p> <p>2. At least 80% of surveyed return visitors state that the Memorial has maintained or improved its standard of service since their last visit.</p> <p>3. Feedback and rankings through external surveys (e.g. TripAdvisor) remains positive.</p> <p>4. Revenue generation across retail and cost recovery lines meets or exceeds targets</p>	<p>1. 93% of surveyed visitors felt their visit had met or exceeded expectations</p> <p>2. In the context of COVID-19, survey questions were altered to better reflect the operating environment. Overall feedback remains positive, however, there is no specific dataset for this target.</p> <p>3. External feedback and rankings remain positive.</p> <p>4. Revenue generation across retail and cost recovery lines met re-baselined targets in keeping with COVID-19 context.</p>

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2021-22	<ol style="list-style-type: none"> 1. Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project. 2. Offer feedback mechanisms to patrons, including the Visitors' Book; evaluation services and the AWM website 3. Cafes, Retail & Online Sales facilities that enhance the visitor experience and generate revenue to support broader Memorial priorities. 	<ol style="list-style-type: none"> 1. Feedback and satisfaction levels remain positive during the period of Development, and commensurate with the level of disruption. 2. Revenue generation across retail and cost recovery lines meets expected targets.
2022-23 and beyond	<ol style="list-style-type: none"> 1. Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project. 2. Offer feedback mechanisms to patrons, including the Visitors' Book; evaluation services and the AWM website 3. Plan and consider resourcing additional visitor services to support the new facilities and additional visitor engagement opportunities delivered through the Development Project.^(a) 	<ol style="list-style-type: none"> 1. Feedback and satisfaction levels remain positive during the period of Development, and commensurate with the level of disruption. 2. Scoping of additional visitor services requirements commenced.
Purposes	Ensure the ongoing relevance of and esteem attributed to the Memorial as a national institution, through the provision of excellent visitor services and an immersive experience.	

(a) Performance criteria has been revised from the previous Portfolio Budget Statements to reflect the increasing shift in focus to the implementation of the Development Project, including curtailed facilities and services offered through the construction period.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2021-22 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Memorial is forecasting a loss in the Budget year of \$5.1 million with similar/increasing deficits reflected in the forward year estimates.

The losses reflect reduced commercial revenue impacted by the COVID pandemic in 2020-21 and new construction during the forward estimates. The results are further impacted by the shortfall between Bill 1 Appropriations and increasing depreciation, as well as unfunded depreciation expenditure for the AWM Development from 2022-23.

The capital expenditure for the AWM Development project has been re-profiled to reflect the updated construction schedule. The timeframe for delivery of the project remains unchanged.

The Collection Development and Acquisition Budget (CDAB) is treated as an equity injection, and is allocated to the on-going preservation of the Memorial's collection, and the acquisition of new collection items.

The total equity of \$1.67 billion in 2021-22 is an increase of \$138 million from 2020-21, represented by the increase in equity injections to fund capital expenditure.

Investments on hand represent accumulated capital reserves and independently sourced revenue, set aside for the delivery of specific capital commitments beyond the forward estimates.

The Memorial's primary liability continues to be employee provisions which, during 2021-22, are projected to be \$9.7 million, as a result of accruing leave entitlements.

3.2 Budgeted financial statements tables

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	26,128	27,956	27,494	27,146	27,641
Suppliers	16,821	16,278	16,498	16,003	15,902
Depreciation and amortisation	12,660	13,166	13,473	17,090	19,737
Total expenses	55,609	57,400	57,465	60,239	63,280
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,320	1,594	1,594	1,594	4,536
Interest	1,086	821	764	569	518
Rental Income	153	150	150	150	150
Royalties	9	8	10	10	10
Other	2,000	1,178	1,178	1,178	1,819
Total own-source revenue	4,568	3,751	3,696	3,501	7,033
Gains					
Other (Gifted assets, resources free of charge)	2,200	2,500	500	500	500
Total gains	2,200	2,500	500	500	500
Total own-source income	6,768	6,251	4,196	4,001	7,533
Net (cost of)/contribution by services	(48,841)	(51,149)	(53,269)	(56,238)	(55,747)
Revenue from Government	44,241	46,093	42,720	41,183	41,175
Surplus/(Deficit) attributable to the Australian Government	(4,600)	(5,056)	(10,549)	(15,055)	(14,572)
Total comprehensive income/(loss)	(4,600)	(5,056)	(10,549)	(15,055)	(14,572)
Total comprehensive income (loss) attributable to the Australian Government	(4,600)	(5,056)	(10,549)	(15,055)	(14,572)

Prepared on Australian Accounting Standards basis.

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

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss)					
less depreciation /amortisation					
expenses previously funded through					
revenue appropriations					
	(4,600)	(5,056)	(10,549)	(15,055)	(14,572)
plus: Heritage and cultural depreciation/ amortisation expenses previously funded through revenue appropriations ^(a)	-	-	-	-	-
plus: depreciation/amortisation expenses on ROU assets ^(b)	11	6	-	-	-
less: Principal repayments on leased assets ^(b)	(11)	(6)	-	-	-
Total comprehensive income/(loss)					
- as per the Statement of					
comprehensive income	(4,600)	(5,056)	(10,549)	(15,055)	(14,572)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under Appropriation Act (No.2) and Appropriation Bill (No.4). This replaced revenue appropriations under Appropriation Act (No.1) and Appropriation Bill (No.3) used for heritage and cultural depreciation expenses. For information regarding CDABs, refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,061	2,717	4,017	3,617	3,647
Trade and other receivables	604	604	604	604	604
Investments accounted for under the equity method	93,500	79,500	50,500	46,500	38,500
Other	603	603	603	603	603
Total financial assets	101,768	83,424	55,724	51,324	43,354
Non-financial assets					
Land and buildings	226,801	374,626	552,709	590,408	593,503
Property, plant and equipment	1,207,188	1,216,417	1,221,302	1,226,015	1,237,825
Intangibles	5,860	5,529	5,282	4,746	4,302
Inventories	429	429	429	429	429
Other non-financial assets	47	47	47	47	47
Total non-financial assets	1,440,325	1,597,048	1,779,769	1,821,645	1,836,106
Total assets	1,542,093	1,680,472	1,835,493	1,872,969	1,879,460
LIABILITIES					
Payables					
Suppliers	2,833	2,833	2,833	2,833	2,833
Other	468	468	468	468	468
Total payables	3,301	3,301	3,301	3,301	3,301
Interest bearing liabilities					
Leases	9	3	-	-	-
Total interest bearing liabilities	9	3	-	-	-
Provisions					
Employee provisions	9,718	9,750	9,783	9,783	9,783
Total provisions	9,718	9,750	9,783	9,783	9,783
Total liabilities	13,028	13,054	13,084	13,084	13,084
Net assets	1,529,065	1,667,418	1,822,409	1,859,885	1,866,376

Prepared on Australian Accounting Standards basis.

Table continued on next page

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

	2020-21 Estimated Actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EQUITY*					
Parent entity interest					
Contributed equity	223,539	366,948	532,488	585,019	606,082
Reserves	758,286	758,286	758,286	758,286	758,286
Retained surplus (accumulated deficit)	547,240	542,184	531,635	516,580	502,008
Total parent entity interest	1,529,065	1,667,418	1,822,409	1,859,885	1,866,376
Total Equity	1,529,065	1,667,418	1,822,409	1,859,885	1,866,376

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2021-22)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021					
Balance carried forward from previous period	547,240	758,286	-	223,539	1,529,065
Adjusted opening balance	547,240	758,286	-	223,539	1,529,065
Comprehensive income					
Surplus (deficit) for the period	(5,056)	-	-	-	(5,056)
Total comprehensive income	(5,056)	-	-	-	(5,056)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	143,409	143,409
Sub-total transactions with owners	-	-	-	143,409	143,409
Estimated closing balance as at 30 June 2022	542,184	758,286	-	366,948	1,667,418
Closing balance attributable to the Australian Government	542,184	758,286	-	366,948	1,667,418

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	44,241	46,093	42,720	41,183	41,175
Sale of goods and rendering of services	1,473	1,744	1,744	1,744	4,686
Interest	1,086	821	764	569	518
Net GST received	5,521	17,351	20,203	6,430	3,984
Other	2,009	1,186	1,188	1,188	1,829
Total cash received	54,330	67,195	66,619	51,114	52,192
Cash used					
Employees	26,097	27,924	27,461	27,146	27,641
Suppliers	16,632	15,784	16,001	15,503	15,402
Net GST paid	5,521	17,351	20,203	6,430	3,984
Total cash used	48,250	61,059	63,665	49,079	47,027
Net cash from/(used by) operating activities	6,080	6,136	2,954	2,035	5,165
INVESTING ACTIVITIES					
Cash received					
Investments	85,500	118,000	107,000	62,000	59,000
Total cash received	85,500	118,000	107,000	62,000	59,000
Cash used					
Purchase of property, plant, equipment and intangibles	49,042	167,889	196,194	58,966	34,198
Investments	93,500	104,000	78,000	58,000	51,000
Total cash used	142,542	271,889	274,194	116,966	85,198
Net cash from (used by) investing activities	(57,042)	(153,889)	(167,194)	(54,966)	(26,198)

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	55,306	143,409	165,540	52,531	21,063
Total cash received	55,306	143,409	165,540	52,531	21,063
Net cash from (used by) financing activities	55,306	143,409	165,540	52,531	21,063
Net increase/(decrease) in cash held	4,344	(4,344)	1,300	(400)	30
Cash and cash equivalents at the beginning of the reporting period	2,717	7,061	2,717	4,017	3,617
Cash and cash equivalents at the end of the reporting period	7,061	2,717	4,017	3,617	3,647

Prepared on Australian Accounting Standards basis.

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

	2020-21 Estimated actual \$'000	2021-22 Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 2	55,306	143,409	165,540	52,531	21,063
Total new capital appropriations	55,306	143,409	165,540	52,531	21,063
Provided for:					
Purchase of non-financial assets	55,306	143,409	165,540	52,531	21,063
Total items	55,306	143,409	165,540	52,531	21,063
PURCHASE OF NON-FINANCIAL ASSETS					
ASSETS					
Funded by capital appropriations ^(a)	40,321	157,445	188,609	52,531	21,063
Funded internally from departmental resources ^(b)	10,722	12,444	7,585	6,435	13,135
TOTAL	51,043	169,889	196,194	58,966	34,198
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	51,043	169,889	196,194	58,966	34,198
less gifted assets	(2,000)	(2,000)	-	-	-
Total cash used to acquire assets	49,043	167,889	196,194	58,966	34,198

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations;
- donations and contributions;
- gifts; and
- internally developed assets.

Table 3.6: Statement of departmental asset movements (Budget year 2021-22)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2021						
Gross book value	13,249	227,824	44,310	1,174,798	10,236	1,470,417
Gross book value - ROU assets	-	-	27	-	-	27
Accumulated depreciation/amortisation and impairment	-	(14,272)	(11,929)	-	(4,376)	(30,577)
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	(18)	-	-	(18)
Opening net book balance	13,249	213,552	32,390	1,174,798	5,860	1,439,849
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	149,193	-	8,252	-	157,445
By purchase - appropriation ordinary annual services ^(b)	-	3,671	3,904	117	1,403	9,095
Donated funds and gifted assets	-	-	189	3,160	-	3,349
Total additions	-	152,864	4,093	11,529	1,403	169,889
Other movements						
Depreciation/amortisation expense	-	(5,039)	(6,387)	-	(1,734)	(13,160)
Depreciation/amortisation on ROU assets	-	-	(6)	-	-	(6)
Total other movements	-	(5,039)	(6,393)	-	(1,734)	(13,166)

Table 3.6: Statement of departmental asset movements (Budget year 2021-22) (continued)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2022						
Gross book value	13,249	380,688	48,403	1,186,327	11,639	1,640,306
Gross book value - ROU assets	-	-	27	-	-	27
Accumulated depreciation/amortisation and impairment	-	(19,311)	(18,316)	-	(6,110)	(43,737)
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	(24)	-	-	(24)
Closing net book balance	13,249	361,377	30,090	1,186,327	5,529	1,596,572

Estimated operating expenditure in income statement for heritage and cultural assets

Operations and Maintenance	705
Preservation and Conservation	14,625
Total operating expenditure on heritage and cultural assets	15,330

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2021-22, including CDABs

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2021-22 for depreciation/amortisation expenses, DCBs 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 entities on behalf of the Commonwealth. Entities do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
AEIFRS	Australian Equivalents to International Financial Reporting Standards, which were issued by the Australian Accounting Standards Board in July 2004.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Acts of Parliament, which provide appropriation for the government's activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The Parliamentary departments have their own appropriation Bills.
Capital expenditure	Expenditure by an entity on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the entity to deliver programs. Departmental items would generally include computers, plant and equipment assets used by entities in providing goods and services, most employee expenses, supplier costs, and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.

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

Special Account

Special Accounts allow money in the Consolidated Revenue Fund (CRF) to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (section 78 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*) or through an Act of Parliament (section 80 of the *PGPA Act 2013*).

Special Appropriations
(including Standing
Appropriations)

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

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