

Portfolio Additional Estimates Statements 2020-21

Defence Portfolio
(Department of Veterans' Affairs)

Explanations of Additional Estimates 2020-21

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The Hon Darren Chester MP

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

Dear Mr President
Dear Mr Speaker

I hereby submit the Portfolio Additional Estimates Statements in support of the 2020-21 Additional Estimates for the Department of Veterans' Affairs Portfolio.

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

I present these statements by virtue of my ministerial responsibility for accountability 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nfp	not for publication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

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

ENQUIRIES

Should you have any enquiries regarding this publication please contact Graeme Rochow, Chief Finance Officer, Department of Veterans' Affairs on (02) 6289 6620.

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

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

USER GUIDE

The purpose of the 2020-21 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in *Appropriation Bills (Nos. 3 and 4) 2020-21*. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2020-21* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User Guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio Overview

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

Entity Additional Estimates Statements

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

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

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

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PORTFOLIO OVERVIEW

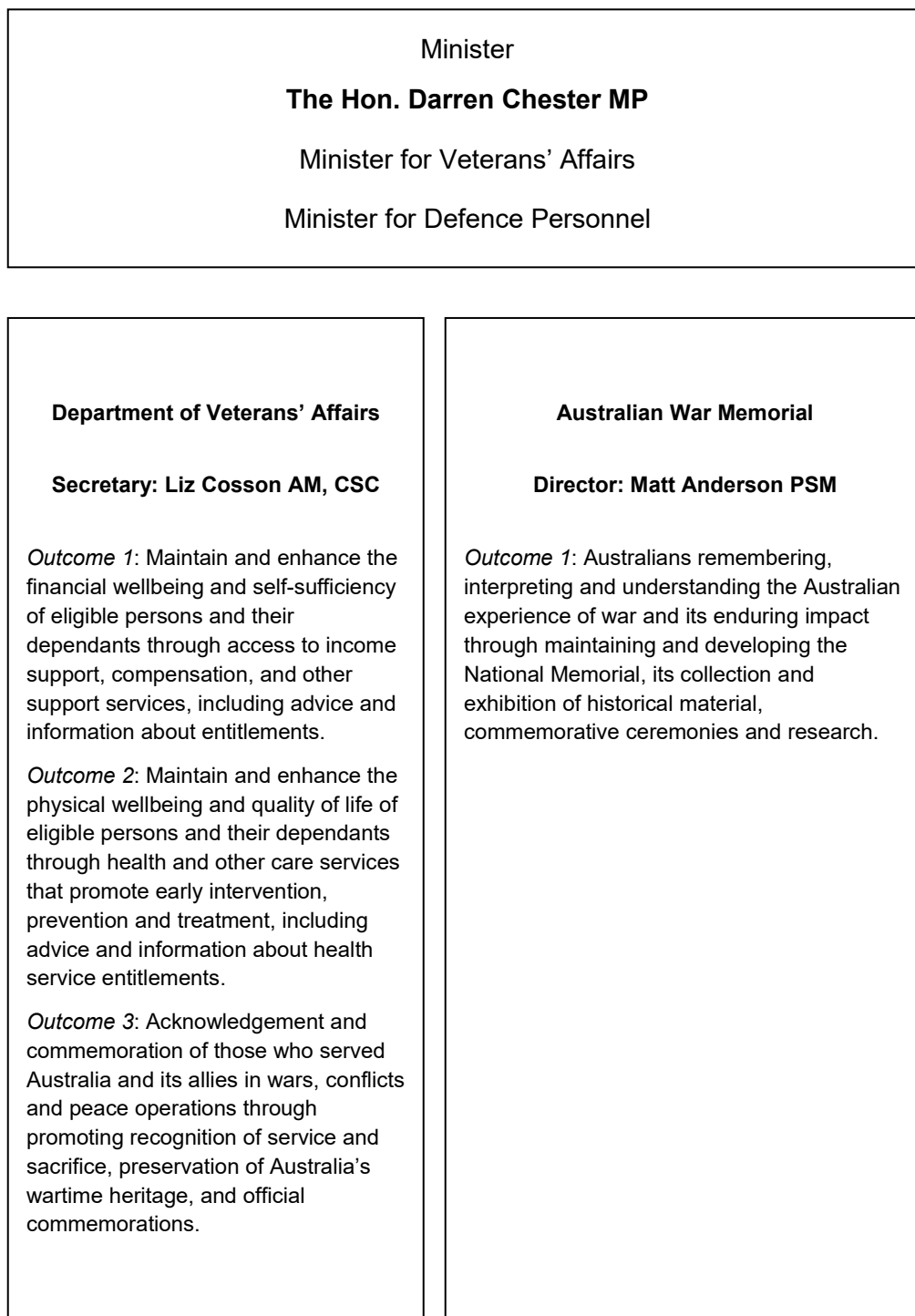
PORTFOLIO OVERVIEW

MINISTER AND PORTFOLIO RESPONSIBILITIES

There has been no change in the Department's role, planned outcomes or programs structure since the 2020-21 Portfolio Budget Statements. A full outline of the Department of Veterans' Affairs (DVA) Portfolio Overview can be found in the 2020-21 Portfolio Budget Statements.

The portfolio is seeking, for the Department of Veterans' Affairs, net additional funding of \$45.9 million, including \$1.3 million for departmental expenses and \$44.6 million for administered expenses. The total appropriation funding of \$12,048.5 million being sought will provide the Department with \$11,643.9 million in administered appropriation and \$404.6 million in total departmental appropriation.

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



ENTITY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF VETERANS' AFFAIRS

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DEPARTMENT OF VETERANS' AFFAIRS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Department of Veterans' Affairs (DVA) supports the wellbeing of those who serve or have served in the defence of our nation, and their families. The Department is committed to putting veterans and their families first by creating and implementing effective policy programs and benefits to enhance the wellbeing of veterans and their families, providing and maintaining war graves, and delivering meaningful commemorative activities to promote community recognition and understanding of the service and sacrifice of veterans and their families.

The Department supports around 225,000 veterans and 100,000 dependants with total claims received more than doubling since the department began its transformation program three years ago.

DVA staff have also been able to maintain continuity of service delivery to veterans and families against a backdrop of significant challenges during 2020, including the widespread bushfires and the COVID-19 pandemic.

The Department is continuing its transformation and changing the way it engages with and provides services and support to veterans and their families. DVA has been shifting to a focus on wellbeing. Over the last year DVA has made significant improvements in mental health and wellbeing services and support, employment and transition services, and respecting and recognising our veterans.

Veterans and their families continued to benefit from initiatives such as the digital platform MyService, a new website with virtual assistant, intuitive phone technology, straight through processing which includes customer registration, and single view of person functionality, making connecting with services and support simpler, faster and easier.

There has been no change in the Department's role, planned outcomes or programs structure since the 2020-21 Portfolio Budget Statements. A full outline of DVA's strategic direction can be found in the 2020-21 Portfolio Budget Statements.

Administered expenses

The additional administered funding of \$44.6 million is required for new measures and other estimate variations as set out in Table 1.1, 1.2, 1.3, pages 12 to 18.

Departmental expenses

The additional departmental funding of \$1.3 million is required for new measures and other estimate variations as set out in Table 1.1, 1.2, and 1.3, pages 12 to 18.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Veterans' Affairs at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2020-21 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: Department of Veterans' Affairs Resource Statement
Additional Estimates for 2020-21 as at Additional Estimates February 2021**

	<i>Total available appropriation</i>	<i>Estimate as at Budget⁽ⁱ⁾</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2019-20 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services ^(a)				
Prior year departmental appropriation ^(b)	-	46,182	-	46,182
Departmental appropriation	360,396	383,044	1,257	384,301
s74 External Revenue ^(c)	6,603	6,684	(9)	6,675
Departmental Capital Budget ^(d)	16,456	13,694	-	13,694
Annual appropriations - other services - non operating ^(e)				
Equity injections	5,748	6,585	11	6,596
Total departmental annual appropriations	389,203	456,189	1,259	457,448
Special Accounts^(f)				
Opening balance	4,476	3,425	-	3,425
Appropriation Receipts ^(g)	-	120	-	120
Non-Appropriation receipts	143,749	45,629	-	45,629
Total special account	148,225	49,174	-	49,174
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>-</i>	<i>120</i>	<i>-</i>	<i>120</i>
Total departmental resourcing	537,428	505,243	1,259	506,502
Administered				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	57,199	56,995	3,301	60,296
Outcome 2	24,821	15,370	127	15,497
Outcome 3	53,346	37,772	(1,067)	36,705
Payments to corporate entities ^(h)	46,371	44,241	-	44,241
Annual appropriations - other services - non operating ^(e)				
Payments to corporate entities - non- operating ^(h)	37,046	55,306	-	55,306
Annual appropriations - other services - Specific purpose payments to states, ACT, NT and local government ⁽ⁱ⁾	7,650	5,050	-	5,050
Total administered annual appropriation	226,433	214,734	2,361	217,095

Continued on next page

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2020-21 as at Additional Estimates February 2021 (continued)

	<i>Total available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2019-20 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>	<i>2020-21 \$'000</i>
Special appropriations				
Outcome 1				
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>	23	28	-	28
<i>Veterans' Entitlements Act 1986 (VEA)</i>	4,960,603	5,095,737	(6,348)	5,089,389
<i>Compensation (Japanese Internment) Act 2001</i>	-	25	-	25
<i>Defence Service Homes Act 1918</i>	400	468	-	468
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	291,073	479,173	287	479,460
<i>Military Rehabilitation and Compensation Act 2004</i>	1,210,348	1,675,261	1	1,675,262
<i>Treatment Benefits Act (Special Access) 2019</i>	-	32	(1)	31
Total Outcome 1	6,462,447	7,250,724	(6,061)	7,244,663
Outcome 2				
<i>Veterans' Entitlements Act 1986 (VEA)</i>	3,818,377	3,844,820	48,330	3,893,150
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	42,588	55,343	-	55,343
<i>Military Rehabilitation and Compensation Act 2004</i>	199,803	217,842	(1)	217,841
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	12,853	11,195	-	11,195
<i>Public Governance, Performance and Accountability Act 2013 - s77 Repayments</i>	-	5	-	5
<i>Treatment Benefits Act (Special Access) 2019</i>	767	4,586	-	4,586
Total Outcome 2	4,074,388	4,133,791	48,329	4,182,120
Total administered special appropriations	10,536,835	11,384,515	42,268	11,426,783
Special Accounts ^(f)				
Opening balance	5,303	116	390	506
Appropriation Receipts ^(g)	18,300	-	-	-
Non-Appropriation receipts	904	73	371	444
Total special account	24,507	189	761	950
<i>less payments to corporate entities from annual/special appropriations</i>	83,417	99,547	-	99,547
Total administered resourcing	10,704,358	11,499,891	45,390	11,545,281
Total resourcing for DVA portfolio	11,241,786	12,005,134	46,649	12,051,783
			2019-20	2020-21
Average Staffing Level			1,624	1,615

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

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

DVA Additional Estimates Statements

- (a) *Appropriation Act (No. 1) 2020-21 and Appropriation Bill (No. 3) 2020-21.*
- (b) Estimated adjusted balance carried from previous year for annual appropriations.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2020-21 and Appropriation Bill (No. 4) 2020-21.*
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please see table 3.1.
- (g) Amounts credited to the special account(s) from entity's annual and special appropriations.
- (h) 'Corporate Entities' are Corporate Commonwealth Entities and Commonwealth Companies as defined under the *PGPA Act 2013*.
- (i) Relates to appropriations sought for payment to the States, ACT, NT and local governments in Appropriation Bill (No. 2) 2020-21.

Table 1.1: Department of Veterans' Affairs Resource Statement – Additional Estimates for 2020-21 as at Additional Estimates February 2021 (continued)**Third Party Payments from and on Behalf of Other Entities**

	<i>Actual payments</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2019-20 \$'000	2020-21 \$'000	2020-21 \$'000	2020-21 \$'000
Payments made on behalf of Department of Social Services				
<i>Social Security (Administration) Act 1999</i>	43,057	41,461	2,596	44,057
Payments made by Services Australia on behalf of DVA				
<i>Veterans' Entitlements Act 1986</i>	3,217,923	2,861,695	51,039	2,912,734
<i>Military Rehabilitation and Compensation Act 2004</i>	118,530	141,371	-	141,371
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	9,141	7,036	1,158	8,194
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	12,853	11,240	(45)	11,195
Payments made to Services Australia for processing payment of health care provider treatment accounts and the provision of IT services	54,894	68,048	(507)	67,541
Payments made to Department of Social Services for the Community Grants Hub services	1,494	2,046	254	2,300
Receipts received from the Department of Defence for the provision of services	7,491	7,650	19	7,669
Receipts received from the Department of Social Services for the provision of services	164	156	10	166
Payments made to corporate entities within the Portfolio				
Australian War Memorial - Bill 1	46,371	44,241	-	44,241
Australian War Memorial - Bill 2	37,046	55,306	-	55,306

1.3 ENTITY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2020-21 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2020-21 Measures since Budget

	Program impact	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Expense measures					
Outcome 1					
COVID-19 Response Package — Extend Coronavirus Supplement and Temporary Access and Eligibility ^(a)	1.1 & 1.6				
Administered expenses		1,267	—	—	—
Departmental expenses		190	—	—	—
Total		1,457	—	—	—
Total Outcome 1					
Administered expenses		1,267	—	—	—
Departmental expenses		190	—	—	—
Total		1,457	—	—	—
Outcome 2					
Improving Access to Medicines — Pharmaceutical Benefits Scheme — new and amended listings ^(b)	2.1 & 2.3				
Administered expenses		1,288	2,747	3,391	3,948
Total		1,288	2,747	3,391	3,948
COVID-19 Response Package - ageing and aged care ^(c)	2.1 & 2.4				
Administered expenses		1,035	1,178	—	—
Total		1,035	1,178	—	—
Total Outcome 2					
Administered expenses		2,323	3,925	3,391	3,948
Total		2,323	3,925	3,391	3,948
Total expense measures					
Administered		3,590	3,925	3,391	3,948
Departmental		190	—	—	—
Total		3,780	3,925	3,391	3,948

Prepared on a Government Financial 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 agency for this measure is the Department of Social Services. The full measure description and package details appear in Mid Year Economic and Fiscal Outlook (MYEFO).
- (b) The lead agency for this measure is the Department of Health. The full measure description and package details appear in Mid Year Economic and Fiscal Outlook (MYEFO).
- (c) The lead agency for this measure is the Department of Health. The full measure description and package details appear in Mid Year Economic and Fiscal Outlook (MYEFO).

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for Department of Veterans' Affairs at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures and other variations since the 2020-21 Budget in *Appropriation Bills Nos. 3 and 4*.

Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2020-21 Budget

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 1					
Administered					
Annual appropriation					
Change in price & wage indices	1.1-1.6	–	69	104	113
Program specific - beneficiary or rate changes	1.1-1.6	3,301	–	–	–
Program Specific - other variations	1.1-1.6	–	225	139	50
Special appropriations					
COVID-19 Response Package - Extend Coronavirus Supplement and Temporary Access and Eligibility	1.1 & 1.6	1,267	–	–	–
Change in price & wage indices	1.1-1.6	8,038	17,667	17,896	14,903
Program Specific - other variations	1.1-1.6	(15,366)	(22,458)	(26,082)	(21,854)
Net impact on appropriations for Outcome 1 (administered)		(2,760)	(4,497)	(7,943)	(6,788)
Outcome 1					
Departmental					
Annual appropriations					
COVID-19 Response Package - Extend Coronavirus Supplement and Temporary Access and Eligibility	1.1 & 1.6	190	–	–	–
Change in price & wage indices	1.1-1.6	–	–	(144)	(1)
Net impact on appropriations for Outcome 1 (departmental)		190	–	(144)	(1)

Continued on next page

Table 1.3: Additional Estimates and Other Variations to Outcomes Since 2020-21 Budget (continued)

	Program impacted	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Outcome 2					
Administered					
Annual appropriation					
Change in price & wage indices	2.1-2.6	–	(12)	(10)	(10)
Program specific - beneficiary or rate changes	2.1-2.6	127	–	–	–
Program Specific - other variations	2.1-2.6	–	(225)	(139)	(50)
Special appropriations					
Improving Access to Medicines - Pharmaceutical Benefits Scheme - new and amended listings	2.1 & 2.3	1,288	2,747	3,391	3,948
COVID-19 Response Package - ageing and aged care	2.1 & 2.4	1,035	1,178	–	–
Change in price & wage indices	2.1-2.6	–	(849)	(2,378)	(496)
Program Specific - other variations	2.1-2.6	1,406	(5)	(544)	(795)
Program specific - beneficiary or rate changes	2.1-2.6	44,600	–	–	–
Net impact on appropriations for Outcome 2 (administered)		48,456	2,834	320	2,597
Outcome 2					
Departmental					
Annual appropriations					
Changes in price & wage indices	2.1-2.6	–	–	(94)	–
Net impact on appropriations for Outcome 2 (departmental)		–	–	(94)	–
Outcome 3					
Administered					
Annual appropriation					
Program Specific - other variations	3.1	(1,067)	–	–	(2,500)
Change in price & wage indices	3.1-3.2	–	69	107	96
Net impact on appropriations for Outcome 3 (administered)		(1,067)	69	107	(2,404)
Outcome 3					
Departmental					
Annual appropriations					
Changes in price & wage indices	3.1-3.2	–	–	(15)	–
Program Specific - other variations		1,067	–	–	–
Net impact on appropriations for Outcome 3 (departmental)		1,067	–	(15)	–

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

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill (No. 3) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1	57,199	56,995	60,296	3,301	–
Outcome 2	24,821	15,370	15,497	127	–
Outcome 3	53,346	37,772	36,705	–	(1,067)
Total	135,366	110,137	112,498	3,428	(1,067)
DEPARTMENTAL PROGRAMS					
Outcome 1	244,640	238,732	238,922	190	–
Outcome 2	104,073	136,348	136,348	–	–
Outcome 3	28,139	21,658	22,725	1,067	–
Total	376,852	396,738	397,995	1,257	–
Total administered and departmental	512,218	506,875	510,493	4,685	(1,067)

Table 1.5: Appropriation Bill (No. 4) 2020-21

	2019-20 Available \$'000	2020-21 Budget \$'000	2020-21 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Equity Injections	16,080	6,585	6,596	11	–
Total Departmental	16,080	6,585	6,596	11	–

Section 2: Revisions to outcomes and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There has been no change in the Department's role, planned outcomes or programs structure since the 2020-21 Portfolio Budget Statements. Therefore, the objectives, deliverables and targets have not been altered. Complete details of the Department's resources and performance information can be found in the 2020-21 Portfolio Budget Statements.

OUTCOME 1

Outcome 1 Strategy

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

Table 2.1.1: Budgeted Expenses for Outcome 1

Outcome 1:	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Veterans' Income Support and Allowances					
Administered Expenses					
Special Appropriations	2,169,804	2,218,126	1,830,564	1,709,579	1,648,985
Administered total	2,169,804	2,218,126	1,830,564	1,709,579	1,648,985
Departmental Expenses					
Departmental appropriation ^(a)	57,078	55,135	36,123	36,840	36,850
Expenses not requiring appropriation in the Budget year ^(b)	3,846	3,105	3,169	3,278	3,161
Departmental total	60,924	58,240	39,292	40,118	40,011
Total expenses for program 1.1	2,230,728	2,276,366	1,869,856	1,749,697	1,688,996
Program 1.2: Veterans' Disability Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	19,201	21,111	20,973	20,878	21,219
Special Appropriations	1,527,874	1,541,908	1,503,121	1,483,086	1,458,041
Administered total	1,547,075	1,563,019	1,524,094	1,503,964	1,479,260
Departmental Expenses					
Departmental appropriation ^(a)	42,809	47,132	30,961	31,575	31,585
Expenses not requiring appropriation in the Budget year ^(b)	2,885	2,660	2,716	2,810	2,710
Departmental total	45,694	49,792	33,677	34,385	34,295
Total expenses for program 1.2	1,592,769	1,612,811	1,557,771	1,538,349	1,513,555

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Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

Outcome 1:	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.3: Assistance to Defence Widow/ers and Dependants					
Special Appropriations	1,270,162	1,177,738	1,112,582	976,346	895,368
Administered total	1,270,162	1,177,738	1,112,582	976,346	895,368
Departmental Expenses					
Departmental appropriation ^(a)	11,891	11,783	7,740	7,894	7,896
Expenses not requiring appropriation in the Budget year ^(b)	801	665	679	702	677
Departmental total	12,692	12,448	8,419	8,596	8,573
Total expenses for program 1.3	1,282,854	1,190,186	1,121,001	984,942	903,941
Program 1.4: Assistance and Other Compensation for Veterans and Dependants					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	9,432	13,120	12,988	12,934	9,400
Special Appropriations	8,812	7,436	6,545	5,804	5,190
Administered total	18,244	20,556	19,533	18,738	14,590
Departmental Expenses					
Departmental appropriation ^(a)	24,575	23,566	15,481	15,787	15,792
Expenses not requiring appropriation in the Budget year ^(b)	1,656	1,330	1,358	1,405	1,355
Special Accounts	48,885	41,174	42,265	43,310	43,299
Departmental total	75,116	66,070	59,104	60,502	60,446
Total expenses for program 1.4	93,360	86,626	78,637	79,240	75,036
Program 1.5: Veterans' Children Education Scheme					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	14,254	15,477	15,601	15,648	16,391
Administered total	14,254	15,477	15,601	15,648	16,391
Departmental Expenses					
Departmental appropriation ^(a)	5,946	3,928	2,580	2,631	2,632
Expenses not requiring appropriation in the Budget year ^(b)	401	222	226	234	226
Departmental total	6,347	4,150	2,806	2,865	2,858
Total expenses for program 1.5	20,601	19,627	18,407	18,513	19,249

Continued on next page

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

Outcome 1:	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 1.6: Military Rehabilitation and Compensation Acts Payments - Income Support and Compensation					
Administered Expenses					
Special Appropriations	1,496,208	2,098,140	1,444,711	1,462,225	1,401,486
Special Accounts	79	150	30	32	32
Administered total	1,502,236	2,108,918	1,452,065	1,469,614	1,409,081
Departmental Expenses					
Departmental appropriation ^(a)	86,014	94,307	61,922	63,150	63,169
Expenses not requiring appropriation in the Budget year ^(b)	5,796	5,321	5,432	5,620	5,420
Departmental total	91,810	99,628	67,354	68,770	68,589
Total expenses for program 1.6	1,594,046	2,208,546	1,519,419	1,538,384	1,477,670
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	5,163,600	613,500	650,000	674,200	685,400
Administered total	5,163,600	613,500	650,000	674,200	685,400
Total expenses for program 1.7	5,163,600	613,500	650,000	674,200	685,400
Outcome 1 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	48,836	60,336	56,886	56,817	54,573
Special Appropriations	6,472,860	7,043,348	5,897,523	5,637,040	5,409,070
Special Accounts	79	150	30	32	32
Expenses not requiring appropriation in the Budget year	5,163,600	613,500	650,000	674,200	685,400
Administered total	11,685,375	7,717,334	6,604,439	6,368,089	6,149,075
Departmental Expenses					
Departmental appropriation ^(a)	228,313	235,851	154,807	157,877	157,924
Expenses not requiring appropriation in the Budget year ^(b)	15,385	13,303	13,580	14,049	13,549
Special Accounts	48,885	41,174	42,265	43,310	43,299
Departmental total	292,583	290,328	210,652	215,236	214,772
Total Expenses for Outcome 1	11,977,958	8,007,662	6,815,091	6,583,325	6,363,847
	2019-20	2020-21			
Average Staffing Level (number)	935	920			

Table 2.1.1: Budgeted Expenses for Outcome 1 (continued)

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses and audit Fees.

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

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Income support pensions	1,993,442	1,919,779	1,824,716	1,703,462	1,642,612
Other allowances	176,362	298,347	5,848	6,117	6,373
Program support	57,078	55,135	36,123	36,840	36,850
Expenses not requiring appropriation in the Budget year	3,846	3,105	3,169	3,278	3,161
Total program expenses	2,230,728	2,276,366	1,869,856	1,749,697	1,688,996

Program 1.2: Veterans' Disability Support

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Medical examinations, fares and expenses	18,780	20,425	20,280	20,170	20,516
Vehicle Assistance Scheme	421	686	693	708	703
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Disability pensions	1,526,605	1,540,526	1,501,866	1,481,845	1,456,790
Loss of earnings	218	407	411	420	440
Recreation transport allowance	1,051	943	815	792	782
SEATO pharmacy supplement	-	32	29	29	29
Program support	42,809	47,132	30,961	31,575	31,585
Expenses not requiring appropriation in the Budget year	2,885	2,660	2,716	2,810	2,710
Total program expenses	1,592,769	1,612,811	1,557,771	1,538,349	1,513,555

Program 1.3: Assistance to Defence Widow/ers and Dependants

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
War & Defence Widows pension	1,270,162	1,177,738	1,112,582	976,346	895,368
Program support	11,891	11,783	7,740	7,894	7,896
Expenses not requiring appropriation in the Budget year	801	665	679	702	677
Total program expenses	1,282,854	1,190,186	1,121,001	984,942	903,941

Program 1.4: Assistance and Other Compensation for Veterans and Dependants

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Compensation and Legal Expenses	-	1,796	1,807	1,825	1,856
Defective Administration	198	260	261	264	269
Payments to ESOs (BEST & TIP)	8,697	9,703	9,552	9,466	5,846
Veterans' Access to Community Information	426	1,212	1,220	1,232	1,279
Act of Grace	111	149	148	147	150
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Funeral benefits	6,437	5,352	4,838	4,397	4,026
POW (E)	1,756	1,363	1,065	832	651
Compensation payments for BCAL veterans	210	200	180	160	140
<i>Compensation (Japanese Interment) Act 2001</i>					
POW (J)	-	25	25	25	25
<i>Papua New Guinea (Members of the Forces Benefits) Act 1957</i>					
PNG pensions	21	28	28	28	28
<i>Defence Service Homes Act 1918</i>					
Interest subsidy	388	468	409	362	320
Special Account expenses:					
DSHIS	48,885	41,174	42,265	43,310	43,299
Program support	24,575	23,566	15,481	15,787	15,792
Expenses not requiring appropriation in the Budget year	1,656	1,330	1,358	1,405	1,355
Total program expenses	93,360	86,626	78,637	79,240	75,036

Program 1.5: Veterans' Children Education Scheme

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' Children Education Scheme	14,254	15,477	15,601	15,648	16,391
Program support	5,946	3,928	2,580	2,631	2,632
Expenses not requiring appropriation in the Budget year	401	222	226	234	226
Total program expenses	20,601	19,627	18,407	18,513	19,249

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Other income support and compensation-related payments - DRCA	1,456	2,897	2,923	2,966	3,072
Other income support and compensation-related payments - MRCA	4,493	7,731	4,401	4,391	4,491
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>					
Permanent impairment	169,970	298,456	148,628	135,652	126,218
Benefits for eligible dependants	25,748	31,455	30,570	29,647	32,568
Incapacity payments	89,803	121,212	163,929	159,817	101,913
Medical examinations	1,608	2,590	2,470	2,357	2,299
Death payments	4,185	4,072	4,174	4,398	4,883
Other income support and compensation-related payments	661	690	347	354	370
<i>Military Rehabilitation and Compensation Act 2004</i>					
Permanent impairment	919,845	1,335,235	754,643	772,372	744,864
Benefits for eligible dependants	14,888	27,961	29,839	30,840	33,120
Income maintenance payments	250,391	256,584	291,064	307,113	334,801
Medical examinations	18,084	17,867	18,483	19,102	19,884
Other income support and compensation-related payments	1,025	2,018	564	573	566
Special Account Expenses:					
Military death claim compensation	79	150	30	32	32
Program support	86,014	94,307	61,922	63,150	63,169
Expenses not requiring appropriation in the Budget year	5,796	5,321	5,432	5,620	5,420
Total program expenses	1,594,046	2,208,546	1,519,419	1,538,384	1,477,670

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Administered Expenses:					
Expenses not requiring appropriation in the Budget year	5,163,600	613,500	650,000	674,200	685,400
Total program expenses	5,163,600	613,500	650,000	674,200	685,400

OUTCOME 2

Outcome 2 Strategy

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

Table 2.2.1: Budgeted Expenses for Outcome 2

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 2.1: General Medical Consultations and Services					
Administered Expenses					
Special Appropriations	698,519	772,587	733,062	696,745	654,717
Administered total	698,519	772,587	733,062	696,745	654,717
Departmental Expenses					
Departmental appropriation ^(a)	15,459	7,855	5,160	5,262	5,264
Expenses not requiring appropriation in the Budget year ^(b)	1,042	443	453	468	452
Departmental total	16,501	8,298	5,613	5,730	5,716
Total expenses for program 2.1	715,020	780,885	738,675	702,475	660,433
Program 2.2: Veterans' Hospital Services					
Administered Expenses					
Other services (Appropriation Bill No. 2 & 4)	2,700	-	-	-	-
Special Appropriations	1,227,264	1,141,668	1,140,147	1,121,792	1,143,724
Administered total	1,229,964	1,141,668	1,140,147	1,121,792	1,143,724
Departmental Expenses					
Departmental appropriation ^(a)	17,044	15,711	10,320	10,525	10,528
Expenses not requiring appropriation in the Budget year ^(b)	1,149	887	905	937	903
Departmental total	18,193	16,598	11,225	11,462	11,431
Total expenses for program 2.2	1,248,157	1,158,266	1,151,372	1,133,254	1,155,155
Program 2.3: Veterans' Pharmaceuticals Benefits					
Administered Expenses					
Special Appropriations	302,628	344,978	321,604	321,556	322,931
Administered total	302,628	344,978	321,604	321,556	322,931
Departmental Expenses					
Departmental appropriation ^(a)	3,171	3,928	2,580	2,631	2,632
Expenses not requiring appropriation in the Budget year ^(b)	214	222	226	234	226
Departmental total	3,385	4,150	2,806	2,865	2,858
Total expenses for program 2.3	306,013	349,128	324,410	324,421	325,789

Continued on next page

Table 2.2.1: Budgeted Expenses for Outcome 2 (continued)

Outcome 2:	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2020-21 Forward estimate \$'000	2020-21 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 2.4: Veterans' Community Care and Support					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	8,669	8,502	13,646	3,629	3,689
Other services (Appropriation Bill No. 2 & 4)	4,950	5,050	-	-	-
Special Appropriations	982,229	943,722	889,479	801,497	713,086
Administered total	995,848	957,274	903,125	805,126	716,775
Departmental Expenses					
Departmental appropriation ^(a)	30,521	23,566	15,481	15,787	15,792
Expenses not requiring appropriation in the Budget year ^(b)	2,057	1,330	1,358	1,405	1,355
Departmental total	32,578	24,896	16,839	17,192	17,147
Total expenses for program 2.4	1,028,426	982,170	919,964	822,318	733,922
Program 2.5: Veterans' Counselling and Other Health Services					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	6,552	7,024	5,562	4,213	4,275
Special Appropriations	639,155	704,974	750,212	771,684	782,512
Administered total	645,707	711,998	755,774	775,897	786,787
Departmental Expenses					
Departmental appropriation ^(a)	61,835	62,843	41,281	42,100	42,113
Expenses not requiring appropriation in the Budget year ^(b)	4,167	3,547	3,621	3,746	3,613
Departmental total	66,002	66,390	44,902	45,846	45,726
Total expenses for program 2.5	711,709	778,388	800,676	821,743	832,513
Program 2.6: Military Rehabilitation and Compensation Acts - Health and Other Care Services					
Administered Expenses					
Special Appropriations	236,737	273,162	290,020	333,298	342,772
Administered total	236,737	273,162	290,020	333,298	342,772
Departmental Expenses					
Departmental appropriation ^(a)	17,837	19,638	12,900	13,156	13,160
Expenses not requiring appropriation in the Budget year ^(b)	1,202	1,108	1,132	1,171	1,129
Departmental total	19,039	20,746	14,032	14,327	14,289
Total expenses for program 2.6	255,776	293,908	304,052	347,625	357,061

Continued on next page

Table 2.2.1: Budgeted Expenses for Outcome 2 (continued)

Outcome 2:	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 2.7: Adjustment to the Military Rehabilitation and Compensation Acts Liability Provision - Health and Other Care Services					
Administered Expenses					
Expenses not requiring appropriation in the Budget year	5,653,400	1,802,100	1,252,300	1,357,400	1,457,700
Administered total	5,653,400	1,802,100	1,252,300	1,357,400	1,457,700
Total expenses for program 2.7	5,653,400	1,802,100	1,252,300	1,357,400	1,457,700
Outcome 2 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	15,221	15,526	19,208	7,842	7,964
Other services (Appropriation Bill No. 2 & 4)	7,650	5,050	-	-	-
Special Appropriations	4,086,532	4,181,091	4,124,524	4,046,572	3,959,742
Expenses not requiring appropriation in the Budget year	5,653,400	1,802,100	1,252,300	1,357,400	1,457,700
Administered total	9,762,803	6,003,767	5,396,032	5,411,814	5,425,406
Departmental Expenses					
Departmental appropriation ^(a)	145,867	133,541	87,722	89,461	89,489
Expenses not requiring appropriation in the Budget year ^(b)	9,831	7,537	7,695	7,961	7,678
Departmental total	155,698	141,078	95,417	97,422	97,167
Total expenses for Outcome 2	9,918,501	6,149,895	5,491,449	5,509,236	5,522,573

	2019-20	2020-21
Average Staffing Level (number)	598	598

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

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

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
LMO consultations	112,813	127,644	117,910	108,144	98,155
Specialist consultations	118,729	132,124	127,822	122,031	119,115
Medical services	390,602	421,334	399,657	382,491	355,014
Dental	76,375	91,485	87,673	84,079	82,433
Program support	15,459	7,855	5,160	5,262	5,264
Expenses not requiring appropriation in the Budget year	1,042	443	453	468	452
Total program expenses	715,020	780,885	738,675	702,475	660,433

Program 2.2: Veterans' Hospital Services

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual Administered Expenses:					
Other services (Appropriation Bill No. 2 & 4)					
Specific purpose payment - Concord Hospital/Fussell House	2,700	-	-	-	-
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Public hospitals	512,137	442,000	511,995	487,234	499,176
Private hospitals	705,893	690,340	618,903	625,658	636,260
Nursing homes (POW)	9,234	9,328	9,249	8,900	8,288
Program support	17,044	15,711	10,320	10,525	10,528
Expenses not requiring appropriation in the Budget year	1,149	887	905	937	903
Total program expenses	1,248,157	1,158,266	1,151,372	1,133,254	1,155,155

Program 2.3: Veterans' Pharmaceuticals Benefits

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Pharmaceutical services	302,628	344,978	321,604	321,556	322,931
Program support	3,171	3,928	2,580	2,631	2,632
Expenses not requiring appropriation in the Budget year	214	222	226	234	226
Total program expenses	306,013	349,128	324,410	324,421	325,789

Program 2.4: Veterans' Community Care and Support

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 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	5,762	5,677	10,785	743	755
Joint Venture Grants	1,334	1,244	1,256	1,267	1,290
JV Day Clubs	427	436	440	445	452
Supporting Younger Veterans Grants Program	1,001	1,000	1,020	1,029	1,047
Other services (Appropriation Bill No. 2 & 4)					
Specific purpose payment - Veteran Wellbeing Centre	4,950	5,050	-	-	-
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Residential care	772,295	707,747	623,085	533,622	442,013
Community nursing	115,075	130,610	151,717	152,453	154,118
Veterans' Home Care	85,641	94,971	103,926	104,978	106,348
In-home respite	8,519	9,589	9,249	8,927	9,067
Carer and volunteer support	699	800	1,497	1,512	1,535
<i>Public Governance, Performance and Accountability Act 2013 (PGPA)</i>					
Section 77 Repayments	-	5	5	5	5
Program support	30,521	23,566	15,481	15,787	15,792
Expenses not requiring appropriation in the Budget year	2,057	1,330	1,358	1,405	1,355
Total program expenses	1,028,426	982,170	919,964	822,318	733,922

Program 2.5: Veterans' Counselling and Other Health Services

	2019-20 Actual expenses	2020-21 Revised estimated expenses	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual Administered Expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Counselling support & children's assistance	3,733	3,541	2,179	808	808
Compensation and legal expenses	-	63	63	64	65
Veterans' Vocational Rehabilitation Scheme	595	575	446	442	453
Health & medical research	2,224	2,845	2,874	2,899	2,949
Special Appropriations:					
<i>Veterans' Entitlements Act 1986 (VEA)</i>					
Travel for treatment	138,527	135,837	176,226	187,051	189,155
Subsistence	6,774	7,934	7,045	7,189	7,337
Veterans and veterans' families counselling services	74,575	103,003	109,016	114,382	120,314
Non-institutional care - services	209,552	234,296	240,567	249,966	254,758
Non-institutional care - products	49,494	53,384	47,004	45,251	46,089
Rehabilitation appliances	142,442	148,840	145,900	143,169	139,870
Health treatment for BCAL veterans	4,307	5,899	8,553	8,649	8,706
<i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>					
Nuclear test health care payments	12,649	11,195	11,393	11,606	11,862
<i>Treatment Benefits Act (Special Access) 2019</i>					
Health Care for SEATO Personnel	835	4,586	4,508	4,421	4,421
Program support	61,835	62,843	41,281	42,100	42,113
Expenses not requiring appropriation in the Budget year	4,167	3,547	3,621	3,746	3,613
Total program expenses	711,709	778,388	800,676	821,743	832,513

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Special Appropriations:					
<i>Safety, Rehabilitation and Compensation(Defence-related Claims) Act 1988</i>					
Medical services	12,716	26,589	27,539	28,482	30,037
Rehabilitation services	11,832	12,709	10,241	10,690	11,405
Other services	16,001	16,000	16,279	16,532	16,850
<i>Military Rehabilitation and Compensation Act 2004</i>					
Medical services	136,389	155,409	185,741	225,443	229,317
Rehabilitation services	48,873	52,800	40,422	42,193	45,015
Other services	10,926	9,655	9,798	9,958	10,148
Program support	17,837	19,638	12,900	13,156	13,160
Expenses not requiring appropriation in the Budget year	1,202	1,108	1,132	1,171	1,129
Total program expenses	255,776	293,908	304,052	347,625	357,061

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Administered Expenses					
Expenses not requiring appropriation in the Budget year	5,653,400	1,802,100	1,252,300	1,357,400	1,457,700
Total program expenses	5,653,400	1,802,100	1,252,300	1,357,400	1,457,700

OUTCOME 3

Outcome 3 Strategy

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

Table 2.3.1: Budgeted Expenses for Outcome 3

	2019-20 Actual expense \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 3.1: War Graves					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	18,961	19,517	19,642	20,056	20,397
Special Accounts	128	72	72	72	72
Expenses not requiring appropriation in the Budget year ^(b)	3,414	-	-	-	-
Administered total	22,503	19,589	19,714	20,128	20,469
Departmental Expenses					
Departmental appropriation ^(a)	14,296	15,711	10,320	10,525	10,528
Expenses not requiring appropriation in the Budget year ^(b)	935	887	905	937	903
Departmental total	15,231	16,598	11,225	11,462	11,431
Total expenses for program 3.1	37,734	36,187	30,939	31,590	31,900
Program 3.2: Commemorative Activities					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	28,939	17,188	19,271	13,954	11,690
Special Accounts	24,263	-	-	-	-
Less Special Account Expenses funded by annual appropriation	18,300	-	-	-	-
Administered total	34,902	17,188	19,271	13,954	11,690
Departmental Expenses					
Departmental appropriation ^(a)	7,942	7,855	5,160	5,262	5,264
Expenses not requiring appropriation in the Budget year ^(b)	520	443	453	468	452
Departmental total	8,462	8,298	5,613	5,730	5,716
Total expenses for program 3.2	43,364	25,486	24,884	19,684	17,406

Continued on next page

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

	2019-20 Actual expenses \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered Expenses					
Ordinary annual services (Appropriation Bill No. 1 & 3)	47,900	36,705	38,913	34,010	32,087
Special Accounts	24,391	72	72	72	72
Less Special Account Expenses funded by annual appropriations	18,300	-	-	-	-
Expenses not requiring appropriation in the Budget year ^b	3,414	-	-	-	-
Administered total	57,405	36,777	38,985	34,082	32,159
Departmental Expenses					
Departmental appropriation ^a	22,238	23,566	15,480	15,787	15,792
Expenses not requiring appropriation in the Budget year ^b	1,455	1,330	1,358	1,405	1,355
Departmental total	23,693	24,896	16,838	17,192	17,147
Total expenses for Outcome 3	81,098	61,673	55,823	51,274	49,306

	2019-20	2020-21
Average Staffing Level (number)	92	97

a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

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

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

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
War graves care & maintenance	17,856	18,356	18,470	18,858	19,179
OAWG refurbishment, reconstruction & relocation	1,105	1,156	1,167	1,193	1,213
Compensation and legal expenses	-	5	5	5	5
Special Account Expenses:					
Services for Other Entities and Trust Moneys Special Account	128	72	72	72	72
Program support	14,296	15,711	10,320	10,525	10,528
Expenses not requiring appropriation in the Budget year	4,349	887	905	937	903
Total program expenses	37,734	36,187	30,939	31,590	31,900

Program 3.2: Commemorative Activities

	2019-20 Actual expenses \$'000	2020-21 Revised estimated expenses \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1 & 3)					
Veterans' commemorative activities	28,939	17,188	19,271	13,954	11,690
Special Account Expenses:					
Anzac Centenary Public Fund	24,263	-	-	-	-
Program support	7,942	7,855	5,160	5,262	5,264
Expenses not requiring appropriation in the Budget year	520	443	453	468	452
Less Special Account Expenses funded by annual appropriations	18,300	-			
Total program expenses	43,364	25,486	24,884	19,684	17,406

Section 3: Special Account Flows and Budgeted Financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of Special Account Flows

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

Table 3.1: Estimates of Special Account Flows and Balances

		Opening balance 2020-21 <i>2019-20</i>	Receipts 2020-21 <i>2019-20</i>	Adjustments 2020-21 <i>2019-20</i>	Closing balance 2020-21 <i>2019-20</i>
	Outcome	\$'000	\$'000	\$'000	\$'000
Military Death Claim Compensation	1	506	459	455	510
Special Account (A)		81	1,444	1,019	506
Defence Service Homes Insurance Account (D)	1	3,425	45,749	45,749	3,425
Anzac Centenary Public Fund Special Account (A)	3	4,476	143,749	144,800	3,425
Services for Other Entities and Trust Moneys Account (A)	3	-	-	-	-
		5,133	19,130	24,263	-
		116	73	72	117
		170	74	128	116
Total Special Accounts					
2020-21 Budget estimate		4,047	46,281	46,276	4,052
<i>Total Special Accounts</i>					
<i>2019-20 actual</i>		9,860	164,397	170,210	4,047

(A) = Administered

(D) = Departmental

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

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

Departmental (DVA excluding DSHIS)

Budgeted Departmental Income Statement

The Department is budgeting for a breakeven operating result in 2020-21.

Budgeted Departmental Balance Sheet

The Department's net asset (equity) position for the 2020-21 financial year is projected to be \$29.4 million, which is a decrease of only \$0.1 million from the estimated Budget figure of \$29.5 million.

3.2.2 Budgeted Financial Statements

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSE					
Employee benefits	192,485	202,295	145,097	148,160	148,195
Supplier expenses	189,875	175,600	99,789	101,463	101,671
Depreciation and amortisation	43,697	42,406	41,580	42,515	41,751
Insurance claims	42,231	34,787	35,695	36,620	36,414
Other expenses	3,946	1,466	928	1,269	1,232
Total expenses	472,234	456,554	323,089	330,027	329,263
LESS:					
OWN-SOURCE INCOME					
Revenue					
Net premium revenue	37,885	37,660	38,593	39,545	39,545
Rendering of services	6,600	6,595	6,775	6,914	7,054
Resources received free of charge	795	787	787	787	787
Other revenue	4,649	4,880	4,980	5,140	5,140
Total revenue	49,929	49,922	51,135	52,386	52,526
Total own-source income	49,929	49,922	51,135	52,386	52,526
Net cost of services	422,305	406,632	271,954	277,641	276,737
Revenue from Government	360,396	384,301	249,971	255,388	255,854
Surplus/(Deficit) attributable to the Australian Government	(61,909)	(22,331)	(21,983)	(22,253)	(20,883)
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	2,913	-	-	-	-
Total other comprehensive income	2,913	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	(58,996)	(22,331)	(21,983)	(22,253)	(20,883)

Continued on next page

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

Note: Impact of net cash appropriation arrangements

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) - as per the statement of comprehensive income	(58,996)	(22,331)	(21,983)	(22,253)	(20,883)
Depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	23,169	21,515	21,908	22,685	21,852
Depreciation/amortisation expenses for ROU ^(b)	20,528	20,891	19,672	19,830	19,899
Principal repayments on leased assets ^(b)	(17,641)	(20,000)	(19,592)	(20,262)	(20,868)
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(32,940)	75	5	-	-

Prepared on Australian Accounting Standards basis

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and equivalents	6,567	6,567	6,567	6,567	6,567
Trade and other receivables	38,614	36,716	36,755	36,791	36,820
Appropriation receivables	39,615	39,615	39,615	39,615	39,615
Investments	57,000	58,712	59,703	59,909	59,909
Total financial assets	141,796	141,610	142,640	142,882	142,911
Non-financial assets					
Land and buildings	150,718	134,914	118,145	136,418	113,239
Infrastructure, plant and equipment	447	459	462	415	363
Intangibles	71,414	68,710	64,967	63,004	60,950
Other non-financial assets	2,615	3,495	3,495	3,495	3,495
Assets held for sale	1,350	-	-	-	-
Total non-financial assets	226,544	207,578	187,069	203,332	178,047
Total assets	368,340	349,188	329,709	346,214	320,958
LIABILITIES					
Payables					
Supplier payables	55,745	54,440	54,143	52,642	51,469
Other payables	29,373	29,912	29,854	30,977	32,088
Total payables	85,118	84,352	83,997	83,619	83,557
Interest bearing liabilities					
Leases	117,566	101,181	86,467	110,792	92,468
Total interest bearing liabilities	117,566	101,181	86,467	110,792	92,468
Provisions					
Employee provisions	69,601	69,601	70,595	71,609	71,700
Other provisions	38,173	39,210	39,596	39,202	39,202
Total provisions	107,774	108,811	110,191	110,811	110,902
Total liabilities	310,458	294,344	280,655	305,222	286,927
Net assets	57,882	54,844	49,054	40,992	34,031
Equity*					
Contributed equity	321,968	342,258	358,451	372,642	386,564
Asset revaluation reserve	16,259	16,259	16,259	16,259	16,259
Retained surplus (accumulated deficit)	(280,345)	(303,673)	(325,656)	(347,909)	(368,792)
Total equity	57,882	54,844	49,054	40,992	34,031

Prepared on Australian Accounting Standards basis

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

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	370,308	392,700	258,597	264,494	265,095
Sale of goods and services	66,812	55,152	54,068	47,279	46,820
Net GST received	14,408	11,833	7,725	7,921	8,512
Other	26,203	4,800	5,236	4,816	5,906
Total cash received	477,731	464,485	325,626	324,510	326,333
Cash used					
Employees	188,682	202,256	144,661	146,523	146,993
Suppliers	204,804	176,162	99,323	102,758	101,538
Net GST received	16,770	11,852	7,720	7,953	8,528
Interest payments on lease liability	1,217	1,116	928	1,269	1,232
Other	51,929	52,385	52,411	45,539	47,174
Total cash used	463,402	443,771	305,043	304,042	305,465
Net cash from or (used by) operating activities	15,939	20,712	20,583	20,468	20,868
INVESTING ACTIVITIES					
Cash received					
Investments realised	68,634	-	-	-	-
Proceeds from sales of non-financial assets	-	1,000	-	-	-
Total cash received	68,634	1,000	-	-	-
Cash used					
Purchase of property, plant and equipment, and intangibles	22,457	20,290	16,193	14,191	13,922
Purchase of investments	65,253	1,712	991	206	-
Total cash used	87,710	22,002	17,184	14,397	13,922
Net cash from or (used by) investing activities	(19,076)	(21,002)	(17,184)	(14,397)	(13,922)
FINANCING ACTIVITIES					
Cash received					
Equity Injections	22,203	20,290	16,193	14,191	13,922
Total cash received	22,203	20,290	16,193	14,191	13,922
Cash used					
Lease Liability - principal payments	17,641	20,000	19,592	20,262	20,868
Total cash received	17,641	20,000	19,592	20,262	20,868
Net cash from or (used by) financing activities	4,562	288	(3,399)	(6,071)	(6,946)
Net increase or (decrease) in cash held	(185)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,752	6,567	6,567	6,567	6,567
Cash and cash equivalents at the end of the reporting period	6,567	6,567	6,567	6,567	6,567

Prepared on Australian Accounting Standards basis

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

	Actual	Revised	Forward	Forward	Forward
	2019-20	budget	estimate	estimate	estimate
	\$'000	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSE					
Employee benefits	189,547	198,595	141,297	144,260	144,295
Supplier expenses	185,974	172,736	96,842	98,496	98,509
Depreciation and amortisation	43,622	42,331	41,575	42,515	41,751
Other expenses	3,946	1,466	928	1,269	1,232
Total expenses	423,089	415,128	280,642	286,540	285,787
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	7,800	7,806	7,998	8,149	8,300
Resources received free of charge	730	730	730	730	730
Other revenue	-	80	80	140	140
Total own-source revenue	8,530	8,616	8,808	9,019	9,170
Total own-source income	8,530	8,616	8,808	9,019	9,170
Net cost of (contribution by) services	414,559	406,512	271,834	277,521	276,617
Revenue from Government	360,276	384,181	249,851	255,268	255,734
Surplus/(Deficit) attributable to the Australian Government	(54,283)	(22,331)	(21,983)	(22,253)	(20,883)
OTHER COMPREHENSIVE INCOME					
Changes in assets revaluation reserve	2,913	-	-	-	-
Total other comprehensive income	2,913	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	(51,370)	(22,331)	(21,983)	(22,253)	(20,883)

Continued on next page

Table 3.2b: 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**

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Total comprehensive income/ (loss) - as per the statement of comprehensive income	(51,370)	(22,331)	(21,983)	(22,253)	(20,883)
Depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	23,096	21,440	21,903	22,685	21,852
Depreciation/amortisation expenses for ROU ^(b)	20,526	20,891	19,672	19,830	19,899
Principal repayments on leased assets ^(b)	(17,641)	(20,000)	(19,592)	(20,262)	(20,868)
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(25,389)	-	-	-	-

Prepared on Australian Accounting Standards basis

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,142	3,142	3,142	3,142	3,142
Trade and other receivables	5,347	3,449	3,488	3,524	3,553
Appropriation receivables	39,615	39,615	39,615	39,615	39,615
Total financial assets	48,104	46,206	46,245	46,281	46,310
Non-financial assets					
Land and buildings	150,718	134,914	118,145	136,418	113,239
Infrastructure, plant and equipment	447	459	462	415	363
Intangibles	71,334	68,705	64,967	63,004	60,950
Other non-financial assets	2,508	3,388	3,388	3,388	3,388
Assets held for sale	1,350	-	-	-	-
Total non-financial assets	226,357	207,466	186,962	203,225	177,940
Total assets	274,461	253,672	233,207	249,506	224,250
LIABILITIES					
Payables					
Supplier payables	48,613	47,208	46,811	45,210	44,037
Other payables	3,780	3,819	3,261	3,884	4,995
Total payables	52,393	51,027	50,072	49,094	49,032
Interest bearing liabilities					
Leases	117,566	101,181	86,467	110,792	92,468
Total interest bearing liabilities	117,566	101,181	86,467	110,792	92,468
Provisions					
Employees provisions	69,601	69,601	70,595	71,609	71,700
Other provisions	2,461	2,461	2,461	2,461	2,461
Total provisions	72,062	72,062	73,056	74,070	74,161
Total liabilities	242,021	224,270	209,595	233,956	215,661
Net assets	32,440	29,402	23,612	15,550	8,589
Equity*					
Contributed equity	321,968	342,258	358,451	372,642	386,564
Asset revaluation reserve	16,259	16,259	16,259	16,259	16,259
Retained surplus (accumulated deficit)	(305,787)	(329,115)	(351,098)	(373,351)	(394,234)
Total equity	32,440	29,402	23,612	15,550	8,589

Prepared on Australian Accounting Standards basis

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

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	370,188	392,580	258,477	264,374	264,975
Sale of goods and services	19,237	9,803	7,698	8,469	8,521
Net GST received	14,299	11,833	7,725	7,921	8,512
Other	-	460	796	816	906
Total cash received	403,724	414,676	274,696	281,580	282,914
Cash used					
Employees	185,744	198,016	140,321	142,623	143,093
Suppliers	191,399	173,455	96,533	99,948	98,433
Other	7,820	24,205	18,250	18,747	20,520
Total cash used	384,963	395,676	255,104	261,318	262,046
Net cash from (used by) operating activities	18,761	19,000	19,592	20,262	20,868
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	22,457	20,290	16,193	14,191	13,922
Total cash used	22,457	20,290	16,193	14,191	13,922
Net cash from (used by) investing activities	(22,457)	(19,290)	(16,193)	(14,191)	(13,922)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	22,203	20,290	16,193	14,191	13,922
Total cash received	22,203	20,290	16,193	14,191	13,922
Cash used					
Lease Liability - principal payments	17,641	20,000	19,592	20,262	20,868
Total cash used	17,641	20,000	19,592	20,262	20,868
Net cash from (used by) financing activities	4,562	290	(3,399)	(6,071)	(6,946)
Net increase (decrease) in cash held	866	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,276	3,142	3,142	3,142	3,142
Cash and cash equivalents at the end of the reporting period	3,142	3,142	3,142	3,142	3,142

Prepared on Australian Accounting Standards basis

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	2,938	3,700	3,800	3,900	3,900
Supplier expenses	5,101	4,075	4,170	4,202	4,408
Depreciation and amortisation	75	75	5	-	-
Insurance claims	42,231	34,787	35,695	36,620	36,414
Total expenses	50,345	42,637	43,670	44,722	44,722
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Net premium revenue	37,885	37,660	38,593	39,545	39,545
Resources received free of charge	65	57	57	57	57
Other revenue	4,649	4,800	4,900	5,000	5,000
Total own-source revenue	42,599	42,517	43,550	44,602	44,602
Total own-source income	42,599	42,517	43,550	44,602	44,602
Net contribution by services	7,746	120	120	120	120
Revenue from Government	120	120	120	120	120
Surplus (Deficit) after income tax	(7,626)	-	-	-	-
Total comprehensive income/ (loss) attributable to the Australian Government	(7,626)	-	-	-	-
Note: Impact of net cash appropriation arrangements					
	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive Income/ (loss) - as per the statement of comprehensive income	(7,626)	-	-	-	-
Plus non-appropriated expenses:					
Depreciation and amortisation expenses	75	75	5	-	-
Total comprehensive Income/ (loss) excluding depreciation and amortisation expenses	(7,551)	75	5	-	-

Prepared on Australian Accounting Standards basis

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

	2019-20 Actual	2020-21 Revised budget	2021-22 Forward estimate	2022-23 Forward estimate	2023-24 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,425	3,425	3,425	3,425	3,425
Trade and other receivables	34,747	34,747	34,747	34,747	34,747
Investments	57,000	58,712	59,703	59,909	59,909
Total financial assets	95,172	96,884	97,875	98,081	98,081
Non-financial assets					
Intangibles	80	5	-	-	-
Other non-financial assets	107	107	107	107	107
Total non-financial assets	187	112	107	107	107
Total assets	95,359	96,996	97,982	98,188	98,188
LIABILITIES					
Payables					
Supplier payables	8,612	8,712	8,812	8,912	8,912
Other payables	25,593	26,093	26,593	27,093	27,093
Total payables	34,205	34,805	35,405	36,005	36,005
Provisions					
Other provisions	35,712	36,749	37,135	36,741	36,741
Total provisions	35,712	36,749	37,135	36,741	36,741
Total liabilities	69,917	71,554	72,540	72,746	72,746
Net assets	25,442	25,442	25,442	25,442	25,442
Equity*					
Contributed equity	-	-	-	-	-
Asset revaluation reserve	-	-	-	-	-
Retained surplus	25,442	25,442	25,442	25,442	25,442
Total equity	25,442	25,442	25,442	25,442	25,442

Prepared on Australian Accounting Standards basis

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

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

	2019-20 Actual \$'000	2020-21 Revised budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	120	120	120	120	120
Sales of goods and services	49,174	46,560	47,593	40,045	39,545
Net GST received	109	-	-	-	-
Other	26,203	5,340	5,440	5,000	5,000
Total cash received	75,606	52,020	53,153	45,165	44,665
Cash used					
Employees	2,938	4,240	4,340	3,900	3,900
Suppliers	15,004	3,918	4,013	4,045	4,351
Other	62,096	42,150	43,809	37,014	36,414
Total cash used	80,038	50,308	52,162	44,959	44,665
Net cash from (used by) operating activities	(4,432)	1,712	991	206	-
INVESTING ACTIVITIES					
Cash received					
Investments realised	68,634	-	-	-	-
Total cash received	68,634	-	-	-	-
Cash used					
Purchase of investments	65,253	1,712	991	206	-
Total cash used	65,253	1,712	991	206	-
Net cash from (used by) investing activities	3,381	(1,712)	(991)	(206)	-
Net increase (decrease) in cash held	(1,051)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	4,476	3,425	3,425	3,425	3,425
Cash and cash equivalents at the end of the reporting period	3,425	3,425	3,425	3,425	3,425

Prepared on Australian Accounting Standards basis

**Table 3.5: Departmental Statement of Changes in Equity – Summary of Movement
(Budget Year 2020-21)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(280,342)	16,259	321,968	57,885
Adjusted Opening balance	(280,342)	16,259	321,968	57,885
Comprehensive income				
Comprehensive income surplus/(deficit) for the period	(22,331)	-	-	(22,331)
Total comprehensive income attributable to the Australian Government	(22,331)	-	-	(22,331)
Transactions with owners				
Distribution to owners:				
Contribution by owners:				
Equity Injection	-	-	6,596	6,596
Departmental Capital Budget (DCBs)	-	-	13,694	13,694
Other	(1,000)	-	-	(1,000)
Sub-total transactions with owners	(1,000)	-	20,290	19,290
Estimated closing balance				
as at 30 June 2021	(303,673)	16,259	342,258	54,844

Prepared on Australian Accounting Standards

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

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2019-20	2020-21	2021-22	2022-23	2023-24
	\$'000	\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 and Bill 3 (Departmental Capital Budget)	16,456	13,694	13,666	13,662	13,729
Equity injections - Bill 2 and Bill 4	5,748	6,596	2,527	529	193
Total capital appropriations	22,204	20,290	16,193	14,191	13,922
Total new capital appropriations Represented by:					
Purchase of non-financial assets	22,204	20,290	16,193	14,191	13,922
Total items	22,204	20,290	16,193	14,191	13,922
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^a	5,748	6,596	2,527	529	193
Funded by capital appropriations - Departmental Capital Budget ^b	16,456	13,694	13,666	13,662	13,729
Funded internally from Departmental resources	253	-	-	-	-
TOTAL	22,457	20,290	16,193	14,191	13,922
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
	22,457	20,290	16,193	14,191	13,922
less additions by finance lease	-	-	-	-	-
less additions by creditors / borrowings	-	-	-	-	-
plus borrowing / finance costs	-	-	-	-	-
less s32 / restructuring	-	-	-	-	-
Total cash used to acquire assets	22,457	20,290	16,193	14,191	13,922

Prepared on Australian Accounting Standards basis

- a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
- b) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 appropriations; and
 - internally developed assets.

Table 3.7: Statement of Asset Movements (2020-21 Budget year)

	Buildings	Other infrastructure, plant and equipment	Intangibles	L&B IP&E held for sale	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
Gross book value	34,513	811	230,469	1,350	267,143
Gross book value - ROU	136,955	174	-	-	137,129
Accumulated depreciation/ amortisation and impairment	(309)	(451)	(159,052)	-	(159,812)
Accumulated depreciation/ amortisation and impairment - ROU	(20,441)	(87)	-	-	(20,528)
Opening net book balance	150,718	447	71,417	1,350	223,932
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase or internally developed:					
Appropriation equity ^a	-	-	6,596	-	6,596
Appropriation ordinary annual services ^b	7,455	100	6,139	-	13,694
By purchase - ROU	3,481	136	-	-	3,617
Total additions	10,936	236	12,735	-	23,907
Other movements					
Depreciation/amortisation expense	(5,938)	(135)	(15,442)	-	(21,515)
Depreciation/amortisation on ROU	(20,802)	(89)	-	-	(20,891)
Disposals ^c	-	-	-	(1,350)	(1,350)
Total other movements	(26,740)	(224)	(15,442)	(1,350)	(43,756)
As at 30 June 2021					
Gross book value	41,968	911	243,204	-	286,083
Gross book value - ROU	140,436	310	-	-	140,746
Accumulated depreciation/ amortisation and impairment	(6,247)	(586)	(174,494)	-	(181,327)
Accumulated depreciation/ amortisation and impairment - ROU	(41,243)	(176)	-	-	(41,419)
Closing net book balance	134,914	459	68,710	-	204,083

Prepared on Australian Accounting Standards basis

- a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2) 2020-21* and *Appropriation Bill (No. 4) 2020-21*, including Collection Development Acquisition Budget.
- b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2020-21* and *Appropriation Bill (No. 3) 2020-21* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.
- c) Net proceeds may be returned to the Official Public Account.

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

	2019-20 Actual \$'000	2020-21 Revised Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee Benefits	11,064	10,540	10,640	10,767	10,928
Grants	23,608	20,384	25,464	15,197	11,666
Personal benefits	11,674,676	7,664,188	6,551,276	6,314,670	6,098,138
Health Care Payments	9,733,704	6,019,897	5,412,295	5,438,462	5,452,940
Payments to corporate entities	46,371	44,241	45,995	42,489	41,017
Other	26,996	37,597	39,679	34,785	32,864
Depreciation and amortisation ^(a)	3,414	-	-	-	-
Total expenses administered on behalf of government	21,519,833	13,796,847	12,085,349	11,856,370	11,647,553
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	20,165	20,585	20,669	20,693	20,728
Total non-taxation revenue	20,165	20,585	20,669	20,693	20,728
Total own-source revenue on behalf of government	20,165	20,585	20,669	20,693	20,728
Net Cost of (contribution by) services	21,499,668	13,776,262	12,064,680	11,835,677	11,626,825
Surplus (Deficit)	(21,499,668)	(13,776,262)	(12,064,680)	(11,835,677)	(11,626,825)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation					
Revaluation transferred to reserves	5,774	-	-	-	-
Total other comprehensive income	5,774	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(21,493,894)	(13,776,262)	(12,064,680)	(11,835,677)	(11,626,825)

Prepared on Australian Accounting Standards basis

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act (No. 1) or Bill (No. 3) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Appropriation Act (No. 1) or Bill (No. 3) equity appropriations.

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

	Actual 2019-20 \$'000	Revised Budget 2020-21 \$'000	Forward estimate 2021-22 \$'000	Forward estimate 2022-23 \$'000	Forward estimate 2023-24 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	50,614	50,614	50,614	50,614	50,614
Other receivables	63,874	62,061	62,061	62,061	62,061
Other investments	1,478,356	1,533,662	1,677,049	1,842,530	1,895,010
Total financial assets	1,592,844	1,646,337	1,789,724	1,955,205	2,007,685
Non-financial assets					
Other	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	1,664,740	1,718,233	1,861,620	2,027,101	2,079,581
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Personal benefits payables	192,609	60,770	110,735	116,325	128,093
Grants payables	2,747	3,626	3,492	3,502	3,502
Health and other payables	80,657	80,658	80,657	80,656	80,656
Total payables	276,013	145,054	194,884	200,483	212,251
Provisions					
Employee provisions	3,358	2,825	2,825	2,690	2,533
Personal benefits provisions	19,814,900	20,428,350	21,078,352	21,752,550	22,437,950
Health and other provisions	14,543,054	15,173,627	16,428,579	17,790,925	19,253,572
Total provisions	34,361,312	35,604,802	37,509,756	39,546,165	41,694,055
Total liabilities administered on behalf of the government	34,637,325	35,749,856	37,704,640	39,746,648	41,906,306

Prepared on Australian Accounting Standards basis

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

	Actual 2019-20 \$'000	Revised budget 2020-21 \$'000	Forward estimate 2021-22 \$'000	Forward estimate 2022-23 \$'000	Forward estimate 2023-24 \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	52,267	48,000	48,000	48,000	48,000
Other	19,238	20,556	20,556	20,653	20,653
Total cash received	71,505	68,556	68,556	68,653	68,653
Cash used					
Personal benefits	6,503,948	7,259,853	5,851,309	5,634,882	5,400,970
Health Payments	4,076,049	4,217,797	4,159,995	4,081,062	3,995,240
Other	48,841	87,988	89,357	78,901	76,993
Grant payments	21,472	20,374	25,598	15,187	11,666
Employees	9,972	9,602	9,693	9,808	9,955
Payments to Australian War Memorial	46,371	44,241	45,995	42,489	41,017
Total cash used	10,706,653	11,639,855	10,181,947	9,862,329	9,535,841
Net cash from (used by) operating activities	(10,635,148)	(11,571,299)	(10,113,391)	(9,793,676)	(9,467,188)
INVESTING ACTIVITIES					
Cash used					
Payments to Australian War Memorial	37,046	55,306	143,387	165,481	52,480
Total cash used	37,046	55,306	143,387	165,481	52,480
Net cash from (used) by investing activities	(37,046)	(55,306)	(143,387)	(165,481)	(52,480)
Net decrease in cash held	(10,672,194)	(11,626,605)	(10,256,778)	(9,959,157)	(9,519,668)
Cash and cash equivalents at beginning of reporting period	73,281	50,614	50,614	50,614	50,614
Cash from Official Public Account	10,870,180	11,638,828	10,270,685	9,973,475	9,533,861
Cash to Official Public Account	(220,653)	(12,223)	(13,907)	(14,318)	(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 3.11: Statement of Administered Asset Movements (2020-21 Budget year)

	Land	Buildings	Other infrastructure, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020					
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 2021					
Gross book value	-	55,954	5,758	12,984	74,696
Accumulated depreciation/ amortisation and impairment	-	-	(1)	(2,799)	(2,800)
Closing net book balance	-	55,954	5,757	10,185	71,896

Prepared on Australian Accounting Standards basis

- a) Includes current Appropriation Bill (No. 4) and prior year Appropriation Act No. 2/4/6.
- b) Includes the following sources of funding:
- current Appropriation Bill (No. 3) and prior year Appropriation Act 1/3/5 (including ACBs);
 - donations/gifts of non-financial assets;
 - internally developed assets; and
 - proceeds from the sale of assets.

PORTFOLIO GLOSSARY

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

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services, and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Effectiveness indicators	Indicators to assess the degree of success in achieving outcomes. As outcomes are generally long-term in nature, effectiveness indicators often relate to intermediate outcomes (shorter term impacts) below the planned outcomes specified.
Efficiency indicators	Measures the adequacy of an agency's management of its outputs and, where applicable, administered items. Includes price, quality and quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction. Australian Government entities will move to this method incrementally by 30 June 2006 for valuing most infrastructure, plant and equipment.
Intermediate outcomes	More specific medium-term impacts (eg trend data, targets or milestones) below the level of the planned outcomes specified in the Budget. A combination of several intermediate outcomes can at times be considered as a proxy for determining the achievement of outcomes or progress towards outcomes. See Outcomes.

Glossary

Operating result	Equals revenue less expenses.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end results or impacts actually achieved.
Output groups	A logical aggregation of agency outputs, where useful, and based either on homogeneity, type of product, business line or beneficiary target group. Aggregation of outputs may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between users' expectations and experiences.
Quantity	One of the three key efficiency indicators. Examples include the size of an output; count or volume measures; how many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.

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.