



Budget

2017-18

Portfolio Budget Statements 2017-18
Budget Related Paper No. 1.15B

Social Services Portfolio
(Department of Human Services)

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

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Mr Mark Jenkin, Chief Financial Officer, CFO Division, Department of Human Services, PO Box 7788, Canberra BC, ACT 2600 Australia.



The Hon Alan Tudge MP
MINISTER FOR HUMAN SERVICES

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Budget Statements in support of the 2017-18 Budget for the Social Services Portfolio (Department of Human Services).

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 black ink, appearing to be 'Alan Tudge', written over a large, stylized flourish that extends to the right and loops back down.

Alan Tudge

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nfp	not for publication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 Mr Mark Jenkin, Chief Financial Officer in the Department of Human Services on (02) 6223 4350.

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 *2017-18 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) 2017-18 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2017-18 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 Enhanced 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.

Enhanced 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

DEPARTMENT OF HUMAN SERVICES

PORTFOLIO OVERVIEW

Ministers and portfolio responsibilities

The ministers responsible for the Social Services portfolio and its entities are:

- The Hon Christian Porter MP, Minister for Social Services
- The Hon Alan Tudge MP, Minister for Human Services
- The Hon Jane Prentice MP, Assistant Minister for Social Services and Disability Services
- Senator the Hon Zed Seselja, Assistant Minister for Social Services and Multicultural Affairs.

The Department of Human Services (the department) is part of the Social Services portfolio. Full details of the Social Services portfolio appear in the *Portfolio Budget Statements 2017-18, Budget Related Paper No. 1.15A, Social Services Portfolio*.

For information on resourcing across the Social Services portfolio, please refer to Part 1: Agency Financial Resourcing in *Budget Paper No. 4: Agency Resourcing*.

DEPARTMENT OF HUMAN SERVICES

The department is responsible for providing advice to government on design, development, delivery, co-ordination and monitoring of government services, social security, child support, students, families, aged care and health programmes (excluding Health provider compliance), superannuation release and Australian Hearing Services.

Legislation administered by the Minister for Human Services includes the:

- *Human Services (Centrelink) Act 1997*
- *Human Services (Medicare) Act 1973*, except to the extent administered by the Minister for Health
- *Australian Hearing Services Act 1991*, except to the extent administered by the Minister for Health.

Portfolio overview

The department is subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The department has one outcome and delivers a range of government and other payments and services to almost every Australian, including:

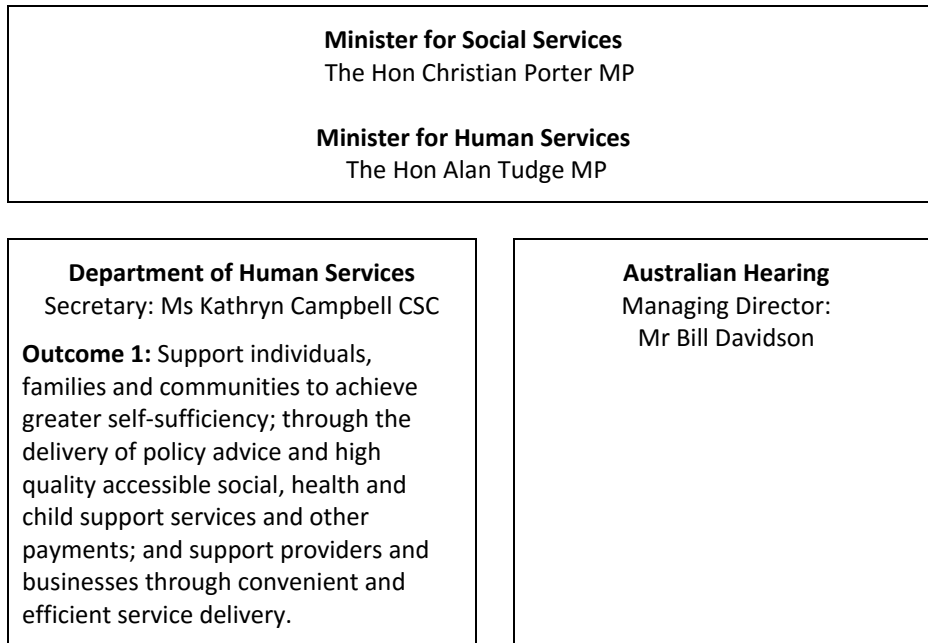
- **Centrelink** payments and services for retirees, the unemployed, families, carers, parents, students, people with disability, Aboriginal and Torres Strait Islander peoples, people from culturally and linguistically diverse backgrounds, people living overseas and provision of services at times of major change, including disaster recovery payments.
- **Aged care** payments to services funded under the *Aged Care Act 1997* including residential care, home care and flexible care services.
- **Health** services and payments that support Australians such as Medicare, the Pharmaceutical Benefits Scheme, digital health, Private Health Insurance Rebate, the Australian Immunisation Register, the National Bowel Cancer Screening Register, the Australian Organ Donor Register, and related services for eligible veterans, their spouses and dependants.
- **Child Support** services for separated parents to provide the financial and emotional support necessary for their children's wellbeing.

The department also delivers other services including the Tasmanian Freight Equalisation Scheme and Early Release of Superannuation, as well as whole of government services such as myGov.

AUSTRALIAN HEARING

Australian Hearing is a non-General Government Sector entity established under the *Australian Hearing Services Act 1991*. As such, Australian Hearing is not consolidated into the Commonwealth General Government Sector fiscal estimates. Accordingly, Australian Hearing is not reported in the Portfolio Budget Statements or Portfolio Additional Estimates Statements. Australian Hearing is a corporate Commonwealth entity under the PGPA Act and is governed by a board that is appointed by the Minister for Human Services.

Figure 1: Department of Human Services portfolio structure and outcomes



ENTITY RESOURCES AND PLANNED PERFORMANCE

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DEPARTMENT OF HUMAN SERVICES

ENTITY RESOURCES AND PLANNED PERFORMANCE

DEPARTMENT OF HUMAN SERVICES

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DEPARTMENT OF HUMAN SERVICES

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The department delivers payments and associated services on behalf of partner agencies, and provides related advice to government on social welfare, health and child support service delivery policy.

The department delivers payments to the community on behalf of the Australian Government either directly via face-to-face and telephone or through digital channels. A key aim of the department is to deliver digital services that support individuals, families and communities to be self-sufficient and manage their own affairs.

The contribution of the department to the government's agenda is reflected in its Outcome Statement which is to:

Support individuals, families and communities to achieve greater self-sufficiency; through the delivery of policy advice and high quality accessible social, health and child support services and other payments; and support providers and businesses through convenient and efficient service delivery.

To shape more effective and efficient service delivery, the department plays an active role in developing new approaches to social and health related policy with our partner agencies. The department also builds on its foundation of service excellence to the Australian community, through close collaboration with the community and third parties.

The department is the face of government to the majority of Australians and underpins the Commonwealth's relationship with its people – as children and parents; as patients and carers; in study, in work and in retirement.

The department provides support to Australians facing financial hardship or structural adjustment and works with them through every stage of their lives.

The department's mission is 'connecting Australians to the services they need'. The department's priorities include the following:

- Transforming and simplifying the department's ICT environment to support secure digital access to our services when people need it and to enable rapid, flexible responses to the government's digital transformation agenda

DHS Budget Statements

- Making the delivery of services and regulatory functions as efficient as possible, including reducing red tape, while providing effective government and recipient outcomes
- Seeking opportunities to enhance efficiencies and increase service effectiveness by partnering with industry and not-for-profit organisations
- Working closely with partner agencies to shape the development and delivery of joined-up government services
- Designing and developing new, innovative and effective service approaches that encourage responsibility and enable self-sufficiency, while identifying and supporting those most in need.

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' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Department of Human Services resource statement — Budget estimates for 2017-18 as at Budget May 2017

	<i>2016-17 Estimated actual \$'000</i>	2017-18 Budget Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	957,518	898,204
Departmental appropriation (c)	4,283,013	4,486,514
s 74 retained revenue receipts (d)	266,038	263,821
Departmental capital budget (e)	139,675	188,996
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	-	179
Equity injection	138,421	161,904
Total departmental resourcing	5,784,665	5,999,618
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,240	2,240
Outcome 1 (g)	1,565	1,566
s 74 retained revenue receipts (h)	1,534	1,566
Total administered annual appropriations	5,339	5,372
Total administered special appropriations (i) (j)	57,172	58,343
Special accounts (j) (k)		
Opening balance	61,517	61,517
Appropriation receipts (l)	58,706	59,909
Non-appropriation receipts to special accounts (m)	1,394,865	1,423,431
Total special account receipts	1,515,088	1,544,857
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts (l)</i>	<i>58,706</i>	<i>59,909</i>
Total administered resourcing	1,518,893	1,548,663
Total resourcing for Department of Human Services	7,303,558	7,548,281
	<i>2016-17</i>	<i>2017-18</i>
Average staffing level (number)	29,835	28,647

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

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

- (a) Appropriation Bill (No.1) 2017-18.
- (b) The 2016-17 and 2017-18 prior year appropriations available exclude \$15.5 million subject to quarantine by Department of Finance under section 51 of the PGPA Act.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained 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) 2017-18.
- (g) Appropriation Bill (No.1) 2017-18 provides funding for operating expenses only. The department does not have an administered capital budget.
- (h) Administered repayments received by the department.

Table 1.1: Department of Human Services resource statement — Budget estimates for 2017-18 as at Budget May 2017 (continued)

- (i) Special appropriations under the *Child Support (Registration and Collection) Act 1988* provide temporary funding to cover unremitted deductions and unexplained remittances until deductions have been received and unexplained remittances have been attributed to the relevant paying parent.
- (j) For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4 - Agency Resourcing*.
- (k) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Monies accounts (SOETM).
- (l) Amounts credited to special accounts from annual administered appropriations and special appropriations relating to Child Support. Please also see Table 2.1.1 for further information on outcome and program expenses broken down by various funding sources, for example, annual appropriations, special appropriations and special accounts.
- (m) Non-appropriation receipts mainly comprise receipts from non-custodial parents through the Child Support special account.

Table 1.1: Department of Human Services resource statement — Budget estimates for 2017-18 as at Budget May 2017 (continued)
Third party payments from and on behalf of other entities

	<i>2016-17 Estimated actual \$'000</i>	2017-18 Budget Estimate \$'000
Payments made on behalf of other entities (as disclosed in the respective entity's resource statement)		
Attorney-General's Department		
Special appropriation - <i>Social Security (Administration) Act 1999</i>		
- Australian Victim of Terrorism Overseas Payment	1,095	1,595
- Disaster Recovery Allowance	14,712	191
- Disaster Recovery Payment	78,047	955
Annual appropriation - Ex gratia assistance - New Zealand citizens	873	120
Total	94,727	2,861
Department of Agriculture and Water Resources		
Special appropriation - <i>Farm Household Support Act 2014 s 105</i>		
- payments for Farm Household Allowance and Exceptional circumstances relief payments	78,389	36,607
Total	78,389	36,607
Department of Defence		
Annual appropriation - Closure of Hunter River and Port Stephens Fisheries - Assistance to individuals and Businesses	2,156	-
Total	2,156	-
Department of Education and Training		
Special appropriation - <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	1,447,249	1,466,752
Total	1,447,249	1,466,752
Department of Employment		
Annual appropriation - Job Commitment Bonus	15,486	-
Total	15,486	-
Department of Health		
Special appropriation - <i>Health Insurance Act 1973</i> - Medical Benefits	22,092,457	22,897,861
Special appropriation - <i>National Health Act 1953</i> - Pharmaceutical Benefits	11,297,940	11,950,710
Special appropriation - <i>Private Health Insurance Act 2007</i>	6,054,635	6,175,728
Special appropriation - <i>Dental Benefits Act 2008</i>	331,860	346,039
Special appropriation - <i>National Health Act 1953</i> - Aids and Appliances	354,493	353,784
Special appropriation - <i>Medical Indemnity Agreement Act 2002</i>	91,800	96,900
Special Account - Australian Childhood Immunisation Register	9,650	9,820
Special appropriation - <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	6,870	4,061
Special appropriation - <i>Aged Care Act 1997</i>	13,043,790	13,868,620
Special appropriation - <i>National Health Act 1953</i> - Continence Aids Assistance Scheme	85,291	86,792
Ordinary annual Services - Hearing Services	442,669	445,138
Total	53,811,455	56,235,453

Table 1.1: Department of Human Services resource statement — Budget estimates for 2017-18 as at Budget May 2017 (continued)
Third party payments from and on behalf of other entities (continued)

	<i>2016-17 Estimated actual \$'000</i>	2017-18 Budget Estimate \$'000
Department of Immigration and Border Protection		
Annual appropriation - Asylum Seeker Support	245,831	191,138
Total	245,831	191,138
Department of Infrastructure and Regional Development		
Annual appropriation - Tasmanian Freight Equalisation Scheme	170,595	171,609
Annual appropriation - Bass Strait Passenger Vehicle Equalisation Scheme	47,773	46,681
Total	218,368	218,290
Department of Social Services		
Special appropriation - <i>Social Security (Administration) Act 1999</i>	90,230,497	91,887,360
Special appropriation - <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	20,379,176	19,499,677
Special appropriation - <i>Paid Parental Leave Act 2010</i>	2,172,680	2,239,894
Special appropriation - <i>Student Assistance Act 1973</i>	351,054	350,336
Annual Administered Appropriations	7,660	7,476
Total	113,141,067	113,984,743
Department of Veterans' Affairs		
Special appropriation - <i>Veterans' Entitlements Act 1986</i> and related acts	3,492,278	3,422,952
Special appropriation - <i>Military Rehabilitation and Compensation Act 2004</i>	51,331	60,529
Special appropriation - <i>Safety, Rehabilitation and Compensation Act 1988</i>	12,668	12,375
Special appropriation - <i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	358	377
Total	3,556,635	3,496,233
Total Payments made on behalf of other entities	172,611,363	175,632,077

Table 1.1: Department of Human Services resource statement — Budget estimates for 2017-18 as at Budget May 2017 (continued)
Third party payments from and on behalf of other entities (continued)

	<i>2016-17 Estimated actual \$'000</i>	2017-18 Budget Estimate \$'000
Payments made to other entities for the provision of services		
Attorney-General's Department	1,500	1,500
Australian Federal Police	2,859	3,002
Australian Postal Corporation	70,600	70,600
Comcare	69,289	64,383
Commonwealth Superannuation Corporation	6,000	5,757
Department of Finance	42,341	42,667
Department of Immigration and Border Protection	12	12
Reserve Bank of Australia	15,221	15,221
Total payments made to other entities for the provision of services	207,822	203,142
Receipts from other entities for the provision of services (disclosed above in s 74 retained revenue receipts section)		
Australian Digital Health Agency	18,999	18,999
Australian Electoral Commission	8,987	28
Australian Taxation Office	12,468	12,251
Department of Employment	804	603
Department of Finance	40	-
Department of Foreign Affairs and Trade	7,951	7,951
Department of Health	35,181	35,357
Department of Immigration and Border Protection	1,883	2,724
Department of Social Services	3,136	2,642
Department of the Prime Minister and Cabinet	2,548	1,619
Department of Veterans' Affairs	29,674	27,260
National Disability Insurance Agency	72,581	74,959
Total s 74 receipts received from other entities for the provision of services	194,252	184,393

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Department are detailed in *Budget Paper No. 2* and are summarised below.

Table 1.2: Department of Human Services 2017-18 Budget measures

Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures (a)						
Department of Human Services						
Department of Human Services — improving service delivery and reducing red tape (b)						
Departmental expense	1.1	185	6,044	(243)	(255)	(256)
Cross Portfolio						
<i>Various Agencies</i>						
Unlegislated Budget Repair Measures — not proceeding						
Departmental expense	1.1, 1.2	(28,704)	(54,215)	(67,347)	(76,519)	(69,068)
Education and Training						
Jobs for Families Package — upper income threshold						
Departmental expense	1.1	-	-	(302)	(282)	(329)
Employment						
Better Targeting of Assistance to Support Jobseekers (c)						
Departmental expense	1.1	4,119	35,430	33,296	29,649	29,663
Closing the Gap — Employment Services — additional funding						
Departmental expense	1.1	24	2,213	(140)	(140)	(141)
ParentsNext — national expansion						
Departmental expense	1.1	-	9,098	11,637	4,855	4,859
Health						
Child Dental Benefits Schedule — increased cap						
Departmental expense	1.2	1,541	-	-	-	-
Guaranteeing Medicare						
– aligning reciprocal health care						
Departmental expense	1.2	440	709	-	-	-
– Medicare Benefits Schedule — improved compliance						
Departmental expense	1.2	14	4,519	721	693	696
– Medicare Benefits Schedule — new and amended listings						
Departmental expense	1.2	-	4	10	15	19

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

Table 1.2: Department of Human Services 2017-18 Budget measures (continued)

Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures (a)						
(continued)						
Health (continued)						
Guaranteeing Medicare (continued)						
– modernising the health and aged care payments systems						
Departmental expense	1.2	-	15,558	-	-	-
Improving Access to Medicines						
– cheaper medicines						
Departmental expense	1.2	-	230	59	23	11
– maintaining Remote Area Aboriginal Health Services pharmaceutical dispensing						
Departmental expense	1.2	104	748	181	181	182
– Pharmaceutical Benefits Scheme — new and amended listings						
Departmental expense	1.2	423	(173)	(59)	33	100
My Health Record — continuation and expansion						
Departmental expense	1.2	-	(21,695)	-	-	-
Pathology Approved Collection Centres — strengthening compliance						
Departmental expense	1.2	-	2,799	231	202	203
Prioritising Mental Health — improving telehealth for psychological services in regional, rural and remote Australia						
Departmental expense	1.2	-	10	17	18	19
Quality Improvements in General Practice — implementation of the Practice Incentives Program						
Departmental expense	1.2	(6,923)	7,637	722	551	546
Immigration and Border Protection						
Better targeting skilled visas						
Departmental expense	1.1	-	2,633	-	-	-
Community Support Programme — establishment						
Departmental expense	1.1	784	6,027	700	735	738

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

Table 1.2: Department of Human Services 2017-18 Budget measures (continued)**Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures (a)						
(continued)						
Immigration and Border Protection (continued)						
Resolving the Onshore Illegal Maritime Arrival Legacy Caseload						
Departmental expense	1.1	75	1,609	-	-	-
Temporary sponsored parent visa — establishment (d)						
Departmental expense	1.1	-	-	-	-	-
Social Services						
Aligning the Pensioner Education Supplement and Education Entry Payment						
Departmental expense	1.1	105	6,624	181	110	-
Better Alignment of Student Payments						
Departmental expense	1.1	1,421	5,220	1,498	1,395	313
Better Targeting of the Relocation Scholarship						
Departmental expense	1.1	35	2,950	-	-	-
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse						
Departmental expense	1.1	-	16,063	nfp	nfp	nfp
Consistent Income Treatment for Families Receiving Family Tax Benefit Part A						
Departmental expense	1.1	256	7,113	7,275	2,856	862
Energy Assistance Payment						
Departmental expense	1.1	3,229	255	-	-	-
Enhanced Residency Requirements for Pensioners						
Departmental expense	1.1	28	3,462	1,692	1,678	1,997
Extension and expansion of Cashless Debit Card						
Departmental expense	1.1	nfp	nfp	nfp	-	-
Extension of Income Management						
Departmental expense	1.1	90	67,925	67,164	-	-
Family Tax Benefit Part A rate increase — not proceeding						
Departmental expense	1.1	-	(631)	(305)	(306)	(307)

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

Table 1.2: Department of Human Services 2017-18 Budget measures (continued)**Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Expense measures (a) (continued)						
Social Services (continued)						
Funding the Jobs for Families Package						
Departmental expense	1.1	377	134	(118)	(337)	(329)
Government Response to the Parliamentary Inquiry into the Child Support Program — implementation						
Departmental expense	1.3	382	8,112	1,425	1,249	1,254
Improving Disability Employment Services						
Departmental expense	1.1	4	1,604	72	19	18
Liquid Assets Waiting Period — increasing self-reliance						
Departmental expense	1.1	-	316	2,120	-	-
National Disability Insurance Scheme Quality and Safeguards Commission — establishment						
Departmental expense	1.1	-	3,798	968	499	502
Pensioner Concession Card — reinstatement						
Departmental expense	1.1	-	3,099	-	-	-
Supporting No Jab No Pay — Healthy Start for School — new compliance arrangements						
Departmental expense	1.1	-	22,746	12,831	8,877	5,438
Working Age Payments Reforms						
Departmental expense		327	6,891	19,213	25,023	6,175
Veterans' Affairs						
Veteran Centric Reform						
Departmental expense	1.1	-	44,644	-	-	-
Total expense measures						
Administered						
Departmental						
		(21,664)	219,510	93,499	822	(16,835)
Total		(21,664)	219,510	93,499	822	(16,835)

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

- Measures are listed by lead portfolio. The full measure description and package details appear in *Budget Paper No. 2* under the relevant portfolio.
- Costs for this measure have been partially absorbed within existing resources and a component of the measure is not included in the amounts shown as it is commercial-in-confidence.
- A component of this measure is not included in the amounts shown as it is commercial-in-confidence.
- Costs for this measure have been absorbed by the department within existing resources. The department's involvement in this measure is not referenced in *Budget Paper No. 2*.

Table 1.2: Department of Human Services 2017-18 Budget measures (continued)**Part 1: Measures announced since the 2016-17 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Capital measures (a)						
Cross Portfolio						
<i>Various Agencies</i>						
Unlegislated Budget Repair Measures — not proceeding						
Departmental capital	1.1	(179)	-	-	-	-
Health						
Guaranteeing Medicare						
– Medicare Benefits Schedule — improved compliance						
Departmental capital	1.2	-	2,652	-	-	-
– modernising the health and aged care payments systems						
Departmental capital	1.2	-	1,000	-	-	-
My Health Record — continuation and expansion						
Departmental capital	1.2	-	2,977	-	-	-
Social Services						
Aligning the Pensioner Education Supplement and Education Entry Payment						
Departmental capital	1.1	-	3,099	-	-	-
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse						
Departmental capital	1.1	-	7,592	nfp	nfp	nfp
Veterans' Affairs						
Veteran Centric Reform						
Departmental capital	1.1	-	23,881	-	-	-
Total capital measures						
Administered						
Departmental						
Total						
		(179)	41,201	-	-	-
		(179)	41,201	-	-	-

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

(a) Measures are listed by lead portfolio. The full measure description and package details appear in *Budget Paper No. 2* under the relevant portfolio.

Table 1.2: Department of Human Services 2017-18 Budget measures (continued)
Part 2: Other measures not previously reported in a portfolio statement

	Program	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Measures (a)						
Employment						
Better Targeting of Assistance to Support Jobseekers (b)						
	Departmental expense	1.1	-	-	-	-
Prime Minister and Cabinet						
GovPass Program — trusted digital identity framework (c)						
	Departmental expense/capital	1.1	-	-	-	-
Total measures						
Administered						
Departmental						
Total						
		-	-	-	-	-

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

(a) Measures are listed by lead portfolio. The full measure description and package details appear in *Budget Paper No. 2* under the relevant portfolio.

(b) Decision taken but not yet announced in the 2016-17 MYEFO with the following impact: 2016-17 \$12.324 million; 2017-18 \$4.064 million; 2018-19 \$0.505 million; 2019-20 \$0.505 million; 2020-21 \$0.508 million.

(c) Decision taken but not yet announced in the 2016-17 MYEFO with the following impact: 2017-18 \$2.499 million.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced 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 an entity's complete performance story.

The most recent corporate plan for the Department of Human Services can be found at:

www.humanservices.gov.au/corporate/publications-and-resources/corporate-plan.

The most recent annual performance statement for the Department of Human Services can be found at:

www.humanservices.gov.au/corporate/annual-reports/annual-report-2015-16/part-2-report-performance/annual-performance-statement-2015-16.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Support individuals, families and communities to achieve greater self-sufficiency; through the delivery of policy advice and high quality accessible social, health and child support services and other payments; and support providers and businesses through convenient and efficient service delivery.

Linked programs for Outcome 1

Entity: Attorney-General's Department
Programs <ul style="list-style-type: none"> • 1.2 Attorney-General's Department Operating Expenses – National Security and Criminal Justice • 1.7 National Security and Criminal Justice • 1.8 Australian Government Disaster Financial Support Payments
Entity: Australian Digital Health Agency
Programs <ul style="list-style-type: none"> • 1.1 Digital Health
Entity: Australian Organ and Tissue Donation and Transplantation Authority
Programs <ul style="list-style-type: none"> • 1.1 A Nationally Coordinated System for Organ and Tissue Donation for Transplantation
Entity: Australian Taxation Office
Programs <ul style="list-style-type: none"> • 1.1 Australian Tax Office • 1.2 Private Health Insurance Rebate
Entity: Department of Agriculture and Water Resources
Programs <ul style="list-style-type: none"> • 1.12 Rural Programmes
Entity: Department of Defence
Programs <ul style="list-style-type: none"> • 2.10 Estate and Infrastructure (a)
Entity: Department of Education and Training
Programs <ul style="list-style-type: none"> • 1.1 Support for the Child Care System (a) • 1.2 Child Care Benefit (a) • 1.3 Child Care Rebate (a) • 1.4 Child Care Subsidy (a) • 2.8 Building Skills and Capability

Linked programs for Outcome 1 (continued)

Entity: Department of Employment
Programs <ul style="list-style-type: none"> • 1.1 Employment Services
Entity: Department of the Environment and Energy
Programs <ul style="list-style-type: none"> • 1.1 Sustainable Management of Natural Resources and the Environment
Entity: Department of Foreign Affairs and Trade
Programs <ul style="list-style-type: none"> • 2.1 Consular Services • 2.2 Passport Services
Entity: Department of Health
Programs <ul style="list-style-type: none"> • 1.1 Health Policy Research and Analysis • 1.2 Health Innovation and Technology • 2.2 Aboriginal and Torres Strait Islander Health • 2.3 Health Workforce • 2.4 Preventive Health and Chronic Disease Support • 2.5 Primary Health Care Quality and Coordination • 2.6 Primary Care Practice Incentives • 4.1 Medical Benefits • 4.2 Hearing Services • 4.3 Pharmaceutical Benefits • 4.4 Private Health Insurance • 4.5 Medical Indemnity • 4.6 Dental Services • 4.7 Health Benefit Compliance • 4.8 Targeted Assistance - Aids and Appliances • 5.3 Immunisation • 6.2 Home Support and Care • 6.3 Residential and Flexible Care
Entity: Department of Immigration and Border Protection
Programs <ul style="list-style-type: none"> • 1.3 Onshore Compliance and Detention (a) • 2.1 Citizenship • 2.4 Refugee and Humanitarian Assistance

Linked programs for Outcome 1 (continued)

Entity: Department of Infrastructure and Regional Development
Programs <ul style="list-style-type: none"> • 2.2 Surface Transport
Entity: Department of the Prime Minister and Cabinet
Programs <ul style="list-style-type: none"> • 2.1 Indigenous Advancement - Jobs, Land and Economy • 2.2 Indigenous Advancement - Children and Schooling
Entity: Department of Social Services
Programs <ul style="list-style-type: none"> • 1.1 Family Tax Benefit • 1.2 Child Payments • 1.3 Income Support for Vulnerable People • 1.4 Income Support for People in Special Circumstances • 1.5 Supplementary Payments and Support for Income Support Recipients • 1.6 Income Support for Seniors • 1.7 Allowances and Concessions for Seniors • 1.8 Income Support for People with Disability • 1.9 Income Support for Carers • 1.10 Working Age Payments • 1.11 Student Payments • Outcome 1 Cross Program: Rent Assistance (a) <ul style="list-style-type: none"> • 2.1 Families and Communities • 2.2 Paid Parental Leave • 3.1 Disability, Mental Health and Carers
Entity: Department of the Treasury
Programs <ul style="list-style-type: none"> • 1.1 Department of the Treasury
Entity: Department of Veterans' Affairs
Programs <ul style="list-style-type: none"> • 1.1 Veterans' Income Support and Allowances • 2.1 General Medical Consultations and Services • 2.2 Veterans' Hospital Services • 2.3 Veterans' Pharmaceuticals Benefits • 2.4 Veterans' Community Care and Support • 2.5 Veterans' Counselling and Other Health Services

Linked programs for Outcome 1 (continued)

Entity: National Disability Insurance Agency
Programs <ul style="list-style-type: none"> • 1.1 Reasonable and necessary care and support for participants • 1.3 Agency costs
Entity: Professional Services Review
Programs <ul style="list-style-type: none"> • 1.1 Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme
Contribution made by Outcome 1 Outcome 1 contributes to the linked programs above by the provision of a range of information, services and payments on behalf of the entities listed within Australia and where applicable, overseas.

(a) These linked programs have been revised since the 2016-17 Portfolio Budget Statements.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.1: Services to the Community - Social Security and Welfare					
Administered expenses					
Expenses not requiring appropriation in the Budget year (a)	273	273	273	273	273
Administered total	273	273	273	273	273
Departmental expenses					
Departmental appropriations 74 Retained revenue receipts (b)	3,398,745	3,592,518	3,126,576	2,964,984	2,811,561
Expenses not requiring appropriation in the Budget year (a)	152,631	150,712	165,337	154,431	132,705
Departmental total	3,731,666	3,949,231	3,526,826	3,355,717	3,190,058
Total expenses for program 1.1	3,731,939	3,949,504	3,527,099	3,355,990	3,190,331
Program 1.2: Services to the Community - Health					
Departmental expenses					
Departmental appropriations 74 Retained revenue receipts (b)	478,574	478,750	457,872	469,075	482,222
Expenses not requiring appropriation in the Budget year (a)	65,677	62,927	8,876	484	90
Departmental total	577,538	583,153	512,355	515,019	529,620
Total expenses for program 1.2	577,538	583,153	512,355	515,019	529,620

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
Program 1.3: Child Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,534	1,566	1,598	1,631	1,664
Special appropriations Child Support Act (c)					
- s 77 - unremitted deductions	57,122	58,293	59,497	60,721	61,969
- s 78 - unexplained remittances	50	50	50	50	50
Special accounts:					
Child Support special account	1,406,015	1,416,480	1,445,470	1,474,986	1,505,026
Expenses not requiring appropriation in the Budget year (a)	72,405	96,568	82,245	82,932	83,633
Administered total	1,537,126	1,572,957	1,588,860	1,620,320	1,652,342
Departmental expenses					
Departmental appropriations s 74 Retained revenue receipts (b)	423,199	427,515	418,152	418,567	420,463
Expenses not requiring appropriation in the Budget year (a)	2,804	2,804	2,804	2,804	2,804
	26,318	24,811	25,908	25,363	26,042
Departmental total	452,321	455,130	446,864	446,734	449,309
Total expenses for program 1.3	1,989,447	2,028,087	2,035,724	2,067,054	2,101,651
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,534	1,566	1,598	1,631	1,664
Special appropriations	57,172	58,343	59,547	60,771	62,019
Special accounts	1,406,015	1,416,480	1,445,470	1,474,986	1,505,026
Expenses not requiring appropriation in the Budget year (a)	72,678	96,841	82,518	83,205	83,906
Administered total	1,537,399	1,573,230	1,589,133	1,620,593	1,652,615
Departmental expenses					
Departmental appropriations s 74 Retained revenue receipts (b)	4,300,518	4,498,783	4,002,600	3,852,626	3,714,246
Expenses not requiring appropriation in the Budget year (a)	221,112	216,443	177,017	157,719	135,599
	239,895	272,288	306,428	307,125	319,142
Departmental total	4,761,525	4,987,514	4,486,045	4,317,470	4,168,987
Total expenses for Outcome 1	6,298,924	6,560,744	6,075,178	5,938,063	5,821,602
	2016-17	2017-18			
Average staffing level	29,835	28,647			

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

- (a) Administered expenses not requiring appropriation in the Budget year comprise depreciation expense and write down of assets. Departmental expenses not requiring appropriation in the Budget year include unfunded depreciation and amortisation expense; and resources consumed free of charge.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) *Child Support (Registration and Collection) Act 1988*.

Notes:

There has been no movement of administered funds between years.

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: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2017-18 Budget measures have created new programs or materially changed existing programs.

Outcome 1 – Support individuals, families and communities to achieve greater self-sufficiency; through the delivery of policy advice and high quality accessible social, health and child support services and other payments; and support providers and businesses through convenient and efficient service delivery.		
Program 1.1 Services to the Community - Social Security and Welfare		
The department supports individuals, families and communities to achieve greater self-sufficiency by providing access to social security and welfare payments and services on behalf of the Australian Government.		
Delivery	The department provides social security and welfare payments and services to the community through service centres located across Australia, online services and smart centres.	
Performance information 1.1		
Year	Performance criteria	Targets
Customer satisfaction		
2016-17	Achievement of customer satisfaction standards.	≥85% Target not expected to be met.
2017-18 and beyond	As per 2016-17.	≥85%
Achievement of digital service level standards		
2016-17	Departmental interactions completed through digital channels.	≥5% increase on previous year. Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥5% increase on previous year.
2016-17	Availability of ICT systems that support 24/7 customer access.	≥98% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥98%
Achievement of payment quality standards		
2016-17	Centrelink: Delivery of correct customer payments.	≥95% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥95%
Key initiatives delivered as agreed within timeframes and on budget		
2016-17	Welfare Payments Infrastructure Transformation Budget measure.	Achieved Target expected to be met.
2017-18 and beyond	As per 2016-17.	Achieved
2016-17	Strengthening the integrity of welfare payments Budget measure.	Achieved Target expected to be met.
2017-18 and beyond	As per 2016-17.	Achieved

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.1 Performance information (continued)		
Year	Performance criteria	Targets
2016-17	Jobs Budget measures.	Achieved Target expected to be met.
2017-18 and beyond	As per 2016-17.	Achieved
2016-17	Families Budget measures.	Achieved Target expected to be met.
2017-18 and beyond	As per 2016-17.	Achieved
2016-17	Income Management Budget measure.	Achieved Target expected to be met.
2017-18 and beyond	As per 2016-17.	Achieved
Support economic and social participation of Indigenous Australians through the timely delivery of appropriate departmental payments and services		
2016-17	Centrelink: Delivery of correct payments for Indigenous Australians.	≥95% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥95%
Achievement of face-to-face service level standards		
2016-17	Average wait time.	≤15mins Target expected to be met.
2017-18 and beyond	As per 2016-17.	≤15mins
Achievement of telephony service level standards		
2016-17	Average speed of answer.	≤16mins Target expected to be met.
2017-18 and beyond	As per 2016-17.	≤16mins
Achievement of processing service level standards		
2016-17	Claims processed within standard.	≥82% Target expected to be met.
As per 2016-17.	As per 2016-17.	≥82%
Internal reviews		
2016-17	Percentage of reviews finalised within standard.	≥70% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥70%

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.1 Performance information (continued)		
Year	Performance criteria	Targets
Achievement of payment integrity standards		
2016-17	Centrelink: Debt under recovery.	≥60% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥60%
Purpose (a)	The department delivers payments and associated services on behalf of partner agencies, and provides related advice to government on social welfare, health and child support service delivery policy.	
There have been no material changes to Program 1.1 as a result of Budget measures.		

(a) Refers to updated purposes that will be reflected in the 2017-18 Corporate Plan.

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.2 Services to the Community - Health		
The department supports individuals, families and communities to achieve greater self-sufficiency by providing access to health payments and services on behalf of the Australian Government		
Delivery	The department provides health payments and services to the community and systems that support the delivery of services by providers and business through service centres located across Australia, online services and smart centres.	
Performance information 1.2		
Year	Performance criteria	Targets
Satisfaction with Medicare provider service delivery		
2016-17	Practitioners.	≥70% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥70%
2016-17	Pharmacists.	≥70% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥70%
2016-17	Practice managers.	≥70% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥70%
Customer satisfaction		
2016-17	Achievement of customer satisfaction standards.	≥85% Target not expected to be met.
2017-18 and beyond	As per 2016-17.	≥85%
Achievement of digital service level standards		
2016-17	Medicare Benefits Schedule digital claiming rate.	≥96% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥96%
2016-17	Departmental interactions completed via digital channels.	≥5% increase on previous year. Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥5% increase on previous year.
2016-17	Availability of ICT systems that support 24/7 customer access.	≥98% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥98%
Achievement of payment quality standards		
2016-17	Medicare: Delivery of accurate medical benefits and services.	≥98% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥98%
Achievement of face-to-face service level standards		
2016-17	Average wait time.	≤15mins Target expected to be met.
2017-18 and beyond	As per 2016-17.	≤15mins

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Performance information 1.2 Performance information (continued)		
Achievement of telephony service level standards - Average speed of answer		
2016-17	Pharmaceutical Benefits Scheme Authorities and My Health Record Providers.	≤30 seconds Target not expected to be met.
2017-18 and beyond	As per 2016-17.	≤30 seconds
2016-17	Providers.	≤2 minutes Target expected to be met.
2017-18 and beyond	As per 2016-17.	≤2 minutes
2016-17	Customers.	≤7 minutes Target expected to be met.
2017-18 and beyond	As per 2016-17.	≤7 minutes
Achievement of processing service level standards		
2016-17	Claims processed within standard.	≥82% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥82%
Achievement of payment integrity standards		
2016-17	Medicare: Completed interventions with customers for compliance purposes.	≥300 Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥300
Purpose (a)	The department delivers payments and associated services on behalf of partner agencies, and provides related advice to government on social welfare, health and child support service delivery policy.	
There have been no material changes to Program 1.2 as a result of Budget measures.		

(a) Refers to updated purposes that will be reflected in the 2017-18 Corporate Plan.

Table 2.1.2: Performance criteria for Outcome 1 (continued)

Program 1.3 Child Support		
The department's Child Support program is designed to ensure that both parents contribute to the cost of their children, according to their capacity.		
Delivery	The department assists separated and separating parents by the collection and disbursement of child support payments through online services and smart centres.	
Performance information 1.3		
Year	Performance criteria	Targets
Customer satisfaction		
2016-17	Achievement of customer satisfaction standards.	≥85% Target not expected to be met.
2017-18 and beyond	As per 2016-17.	≥85%
Achievement of digital service level standards		
2016-17	Departmental interactions completed via digital channels.	≥5% increase on previous year. Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥5% increase on previous year.
2016-17	Availability of ICT systems that support 24/7 customer access.	≥98% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥98%
Child Support collection		
2016-17	Child Support collection rate (Child Support collect only).	≥91.7% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥91.7%
2016-17	Percentage of domestic active paying parents with less than one month liability outstanding (Child Support collect only).	≥63% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥63%
Achievement of telephony service level standards		
2016-17	Average speed of answer.	≤3 minutes Target expected to be met.
2017-18 and beyond	As per 2016-17.	≤3 minutes
Achievement of processing service level standards		
2016-17	Claims processed within standard.	≥82% Target expected to be met.
2017-18 and beyond	As per 2016-17.	≥82%
Purpose (a)	The department delivers payments and associated services on behalf of partner agencies, and provides related advice to government on social welfare, health and child support service delivery policy.	
There have been no material changes to Program 1.3 as a result of Budget measures.		

(a) Refers to updated purposes that will be reflected in the 2017-18 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017-18 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

Differences between the resources shown in Table 1.1 and the financial statements presented in this section, are the result of differences between whole of government financial reporting (under AASB 1049 *Whole of Government and General government sector financial reporting*) and requirements applicable to entity level financial reporting.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental comprehensive income statement (Table 3.1)

Since the 2016-17 Additional Estimates, revenue from government in 2017-18 has increased by \$278.2 million, mainly due to new expense measures totalling \$219.5 million and changes in funding model volumes and other variations totalling \$58.7 million. Over the estimates period, revenue from government decreases by \$784.5 million, mainly due to the impact of Budget measures, forecast volume changes and efficiency dividends.

Estimates of own-source revenue in 2017-18 have increased by \$0.9 million since the 2016-17 Additional Estimates, mainly reflecting changes in revenue from service agreements. Over the estimates period own-source revenue decreases by \$80.8 million due to completion of current service agreements.

Total expenses in 2017-18 have increased by \$280.6 million since the 2016-17 Additional Estimates mainly reflecting increased employee, supplier and depreciation expenses associated with government measures. Over the estimates period, expenses decrease by \$818.5 million, mainly due to the impact of declining and terminating Budget measures; the efficiency dividend; forecast volume changes; and a reduction in own source revenue.

Departmental balance sheet (Table 3.2)

Since the 2016-17 Additional Estimates, estimated net assets as at 30 June 2018 have increased by \$68.0 million, mainly due to a reduction in employee provisions resulting from movements in the bond rate discount factor. Over the estimates period, total assets are forecast to decrease by \$387.1 million, reflecting depreciation and amortisation expenses being greater than funding provided through capital injections. Total liabilities are forecast to decrease by \$35.3 million over the estimates period reflecting reductions in supplier payables offset by increased payables and provisions.

Departmental statement of changes in equity (Table 3.3)

Total estimated equity as at 30 June 2018 has increased by \$68.0 million since the 2016-17 Additional Estimates, mainly due to 2017-18 equity injections which have increased by \$73.4 million, partially offset by increased depreciation expenses. Over the estimates period, equity is forecast to decrease by \$351.7 million which is mainly due to the decline in non-financial asset balances as a result of depreciation and amortisation expense being greater than the Departmental Capital Budget (DCB).

Departmental cash flow (Table 3.4)

Since the 2016-17 Additional Estimates, cash flows have been affected by new measures, changes in expenses and changes in own-source revenue. The estimated cash held at the end of each financial year has increased by \$10.0 million following a review of operating cash requirements.

Departmental Capital Budget Statement (Table 3.5)

Since the 2016-17 Additional Estimates, total capital appropriations in 2017-18 have increased by \$73.4 million, due to increased equity injections. The DCB for asset replacement remains relatively stable over the forward years, while other equity injections reflect the impact of Budget measures.

Statement of departmental asset movements (Table 3.6)

The estimated net book value of land, buildings, plant and equipment and software assets as at 30 June 2018 has increased by \$51.9 million since the 2016-17 Additional Estimates. This is mainly due to the increased asset additions in 2017-18, offset by increased impairments in 2016-17.

Schedule of administered activity

Administered income and expenses (Table 3.7)

Since the 2016-17 Additional Estimates, estimated administered revenue for 2017-18 has increased by \$12.0 million and expenses have increased by \$12.9 million. This mainly reflects revised estimates for Child Support maintenance transfers between parents.

Administered assets and liabilities (Table 3.8)

Since the 2016-17 Additional Estimates, the estimated closing asset balances for 2017-18 have increased by \$8.6 million, while liabilities have increased by \$8.4 million, reflecting increases in child support receivables and payables due to a reduction in net write-offs, partially offset by an increase in the provision for doubtful debts.

Schedule of Administered cash flows (Table 3.9)

Changes in administered cash flows and cash balances since the 2016-17 Additional Estimates reflect changes in child support receipts and payments.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Employee benefits	2,757,509	2,699,327	2,566,678	2,492,128	2,480,007
Supplier expenses	1,733,158	2,014,554	1,610,529	1,515,790	1,367,400
Depreciation and amortisation	249,276	269,522	303,662	304,359	316,376
Write down and impairment of assets	17,635	124	129	129	129
Other expenses	3,947	3,987	5,047	5,064	5,075
Total expenses	4,761,525	4,987,514	4,486,045	4,317,470	4,168,987
LESS:					
OWN SOURCE REVENUE					
Rendering of services	211,838	206,097	166,534	147,024	124,909
Rental income	9,156	10,346	10,483	10,695	10,690
Total own-source revenue	220,994	216,443	177,017	157,719	135,599
Gains					
Reversal of previous asset write-down and impairment	122	-	-	-	-
Resources received free of charge	2,766	2,766	2,766	2,766	2,766
Other gains	529	-	-	-	-
Total gains	3,417	2,766	2,766	2,766	2,766
Total own-source Revenue	224,411	219,209	179,783	160,485	138,365
Net cost of services	(4,537,114)	(4,768,305)	(4,306,262)	(4,156,985)	(4,030,622)
Revenue from government	4,287,838	4,498,783	4,002,600	3,852,626	3,714,246
Deficit attributable to the Australian Government	(249,276)	(269,522)	(303,662)	(304,359)	(316,376)
Total comprehensive deficit attributable to the Australian Government	(249,276)	(269,522)	(303,662)	(304,359)	(316,376)

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

	2016-17 \$'000	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000
Total comprehensive deficit excluding depreciation/ amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	249,276	269,522	303,662	304,359	316,376
Total comprehensive deficit - as per the statement of comprehensive income	(249,276)	(269,522)	(303,662)	(304,359)	(316,376)

(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 DCB provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash	20,000	20,000	20,000	20,000	20,000
Trade and other receivables	962,090	962,675	950,843	968,625	916,284
Other financial assets	-	-	-	-	-
Total financial assets	982,090	982,675	970,843	988,625	936,284
Non-financial assets					
Land and buildings	308,113	292,912	277,604	263,290	241,613
Plant and equipment	183,247	185,310	174,420	165,913	155,762
Software	499,789	594,484	514,336	421,596	323,619
Prepayments	92,045	89,811	88,998	75,007	100,858
Total non-financial assets	1,083,194	1,162,517	1,055,358	925,806	821,852
Total assets	2,065,284	2,145,192	2,026,201	1,914,431	1,758,136
LIABILITIES					
Payables					
Suppliers	348,743	352,860	345,673	338,075	329,946
Employee Benefits	46,780	43,869	42,737	58,960	45,341
Lease Incentives	40,300	36,447	30,477	25,025	19,671
Other payables	4,293	4,016	4,016	4,016	4,016
Total payables	440,116	437,192	422,903	426,076	398,974
Provisions					
Employee provisions	846,240	847,025	848,169	848,278	848,370
Other provisions	27,310	27,800	28,300	28,809	29,329
Total provisions	873,550	874,825	876,469	877,087	877,699
Total liabilities	1,313,666	1,312,017	1,299,372	1,303,163	1,276,673
Net assets	751,618	833,175	726,829	611,268	481,463
EQUITY*					
Parent entity interest					
Contributed equity	1,979,491	2,330,570	2,527,886	2,716,684	2,903,255
Reserves	128,654	128,654	128,654	128,654	128,654
Accumulated deficit	(1,356,527)	(1,626,049)	(1,929,711)	(2,234,070)	(2,550,446)
Total parent entity interest	751,618	833,175	726,829	611,268	481,463
Total equity	751,618	833,175	726,829	611,268	481,463

*'Equity' is the residual interest in assets after deduction of liabilities.
Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2017-18)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(1,356,527)	128,654	1,979,491	751,618
Adjusted opening balance	(1,356,527)	128,654	1,979,491	751,618
Comprehensive income				
Deficit for the period	(269,522)	-	-	(269,522)
Total comprehensive deficit attributable to the Australian Government	(269,522)	-	-	(269,522)
Transactions with owners				
Contribution by owners				
Equity injection:				
Equity Injection - Appropriation	-	-	162,083	162,083
Departmental Capital Budget (DCB)	-	-	188,996	188,996
Total transactions with owners	-	-	351,079	351,079
Closing balance as at 30 June 2018 attributable to the Australian Government	(1,626,049)	128,654	2,330,570	833,175

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,772,541	4,967,868	4,405,255	4,195,832	4,094,416
Rendering of services	222,412	221,193	190,413	165,711	143,612
Net GST received	182,344	204,821	164,534	154,561	143,776
Other	45,718	45,718	45,718	45,718	45,718
Total cash received	5,223,015	5,439,600	4,805,920	4,561,822	4,427,522
Cash used					
Employees	2,829,014	2,728,880	2,594,093	2,503,223	2,520,961
Suppliers	1,939,096	2,235,491	1,806,615	1,688,054	1,568,900
Competitive neutrality payments	709	497	1,547	1,555	1,555
Returns to the official public account	450,688	471,732	400,665	365,990	333,106
Other	6,208	3,000	3,000	3,000	3,000
Total cash used	5,225,715	5,439,600	4,805,920	4,561,822	4,427,522
Net cash from/(used by) operating activities	(2,700)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of plant and equipment	214	-	-	-	-
Total cash received	214	-	-	-	-
Cash used					
Purchase of property, plant and equipment and software	300,033	351,079	197,316	188,798	186,571
Total cash used	300,033	351,079	197,316	188,798	186,571
Net cash used by investing activities	(299,819)	(351,079)	(197,316)	(188,798)	(186,571)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	300,113	351,079	197,316	188,798	186,571
Total cash received	300,113	351,079	197,316	188,798	186,571
Net cash from financing activities	300,113	351,079	197,316	188,798	186,571
Net increase/(decrease) in cash held	(2,406)	-	-	-	-
Cash at the beginning of the reporting period	22,406	20,000	20,000	20,000	20,000
Cash at the end of the reporting period	20,000	20,000	20,000	20,000	20,000

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill No. 1 (DCB)	164,675	188,996	182,941	183,689	184,581
Equity injections - Bill No. 2	138,421	161,904	14,375	5,109	1,990
Total new capital appropriations	303,096	350,900	197,316	188,798	186,571
Provided for:					
<i>Purchase of non-financial assets</i>	300,212	351,079	197,316	188,798	186,571
<i>Other items</i>	2,884	(179)	-	-	-
Total Items	303,096	350,900	197,316	188,798	186,571
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	135,358	162,083	14,375	5,109	1,990
Funded by capital appropriation - DCB (b)	164,675	188,996	182,941	183,689	184,581
TOTAL	300,033	351,079	197,316	188,798	186,571
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	300,033	351,079	197,316	188,798	186,571
Total cash used to acquire assets	300,033	351,079	197,316	188,798	186,571

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

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2017-18)

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Software \$'000	Total \$'000
As at 1 July 2017					
Gross book value	4,320	421,271	251,556	1,158,652	1,835,799
Accumulated depreciation/amortisation and impairment	-	(117,478)	(68,309)	(658,863)	(844,650)
Opening net book balance	4,320	303,793	183,247	499,789	991,149
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	-	9,466	152,617	162,083
By purchase - appropriation ordinary annual services (b)	-	64,351	52,404	72,241	188,996
Total additions	-	64,351	61,870	224,858	351,079
Other movements					
Depreciation/amortisation expense	-	(79,552)	(59,807)	(130,163)	(269,522)
Total other movements	-	(79,552)	(59,807)	(130,163)	(269,522)
As at 30 June 2018					
Gross book value	4,320	485,622	313,426	1,383,510	2,186,878
Accumulated depreciation/amortisation and impairment	-	(197,030)	(128,116)	(789,026)	(1,114,172)
Closing net book balance	4,320	288,592	185,310	594,484	1,072,706

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2017-18.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2017-18 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
EXPENSES					
Child support maintenance expense	1,464,721	1,476,389	1,506,615	1,537,388	1,568,709
Write-down and impairment of assets	72,678	96,841	82,518	83,205	83,906
Total expenses	1,537,399	1,573,230	1,589,133	1,620,593	1,652,615
INCOME					
Non-taxation revenue					
Child support maintenance revenue	1,536,316	1,572,887	1,588,790	1,620,248	1,652,268
Competitive neutrality revenue	14,604	15,044	16,202	17,532	19,104
Fees and fines	9,061	9,225	9,396	9,567	9,745
Dividends	15,451	13,421	14,765	16,347	18,264
Total non-taxation revenue	1,575,432	1,610,577	1,629,153	1,663,694	1,699,381
Total income	1,575,432	1,610,577	1,629,153	1,663,694	1,699,381
Net contribution by services	38,033	37,347	40,020	43,101	46,766
Surplus	38,033	37,347	40,020	43,101	46,766
Total comprehensive income	38,033	37,347	40,020	43,101	46,766

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	660	660	660	660	660
Child support receivables	843,088	896,487	950,755	1,005,907	1,061,958
Trade and other receivables	8,699	10,264	11,409	12,620	14,634
Investment - Australian Hearing	57,852	57,852	57,852	57,852	57,852
Total financial assets	910,299	965,263	1,020,676	1,077,039	1,135,104
Total assets	910,299	965,263	1,020,676	1,077,039	1,135,104
LIABILITIES					
Payables					
Child support and other payables	27,555	27,555	27,555	27,555	27,555
Child support payments received in advance	17,981	17,981	17,981	17,981	17,981
Total payables	45,536	45,536	45,536	45,536	45,536
Provisions					
Child support provisions	840,802	894,199	948,465	1,003,617	1,059,670
Total provisions	840,802	894,199	948,465	1,003,617	1,059,670
Total liabilities	886,338	939,735	994,001	1,049,153	1,105,206
Net assets/(liabilities)	23,961	25,528	26,675	27,886	29,898

Prepared on Australian Accounting Standards basis.

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

	2016-17 Estimated actual \$'000	2017-18 Budget estimate \$'000	2018-19 Forward estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Child support	1,394,426	1,422,992	1,452,349	1,482,236	1,512,656
Fees and fines	8,854	9,018	9,189	9,360	9,538
Competitive neutrality	16,296	14,233	15,304	16,974	17,911
Dividends	16,087	12,529	14,380	15,556	17,305
Other	439	439	439	439	439
Total cash received	1,436,102	1,459,211	1,491,661	1,524,565	1,557,849
Cash used					
Child support	1,394,426	1,422,992	1,452,349	1,482,236	1,512,656
Other	439	439	439	439	439
Total cash used	1,394,865	1,423,431	1,452,788	1,482,675	1,513,095
Net cash from operating activities	41,237	35,780	38,873	41,890	44,754
Net increase/(decrease) in cash held	41,237	35,780	38,873	41,890	44,754
Cash at beginning of reporting period	660	660	660	660	660
Cash from the Official Public Account					
Special accounts	1,335,720	1,363,083	1,391,204	1,419,834	1,448,973
Appropriations	58,706	59,909	61,145	62,402	63,683
Total cash from the Official Public Account	1,394,426	1,422,992	1,452,349	1,482,236	1,512,656
Cash to the Official Public Account					
Special accounts	(1,335,720)	(1,363,083)	(1,391,204)	(1,419,834)	(1,448,973)
Appropriations	(58,706)	(59,909)	(61,145)	(62,402)	(63,683)
Other	(41,237)	(35,780)	(38,873)	(41,890)	(44,754)
Total cash to the Official Public Account	(1,435,663)	(1,458,772)	(1,491,222)	(1,524,126)	(1,557,410)
Cash and cash equivalents at end of reporting period	660	660	660	660	660

Prepared on Australian Accounting Standards basis.

Table 3.10: Administered capital budget statement (for the period ended 30 June)

The Department does not have an administered capital budget.

Table 3.11: Statement of administered asset movements (2017-18 Budget year)

The Department does not administer any non-financial assets on behalf of Government.

PORTFOLIO GLOSSARY

Term	Meaning
Activities	The actions/functions performed by agencies to deliver government policies.
Available appropriation	The available appropriation indicates the total appropriations available to the entity. It includes all appropriations made available to the entity in the year (+/- section 74 transfers, Advance to the Minister for Finance, withholdings under section 51 of the <i>Public Governance, Performance and Accountability Act 2013</i> and movements of funds).
Administered item	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund at the end of the financial year. An administered item is a component of an administered program.
Appropriation	An amount of public money Parliament authorises for spending (i.e. funds to be withdrawn from the Consolidated Revenue Fund). Parliament makes laws for appropriating money under the Supply Acts, Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts.
Consolidated revenue fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Corporate Commonwealth entity	A corporate Commonwealth entity is a Commonwealth entity that is a body corporate.
Departmental capital budget (DCB)	Funds proposed in Supply Bills or Appropriation Bills 1/3/5 for the ongoing replacement of minor assets.

Glossary

Term	Meaning
Departmental item	Resources (assets, liabilities, revenues and expenses) that entity Chief Executive Officers control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Estimates period	The 'estimates period' includes the Budget year and forward estimates period and is used for trend analysis purposes. It excludes the estimated actual for the current financial year.
Expenses not requiring appropriation in the Budget year	Expenses not involving a cash flow impact are generally not included within the calculation of an appropriation. Appropriation funding is not provided in respect of depreciation or amortisation expense. Also, no funding is required for goods or services received free of charge that are then expensed. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating administered appropriation amounts to be sought from Parliament.
Forward estimates period	The three years following the budget year. For example, if 2017-18 is the budget year, 2018-19 is forward year 1, 2019-20 is forward year 2 and 2020-21 is forward year 3. This period does not include the current or budget year.
General Government Sector (GGS)	A government Finance Statistics' classification of all entities that are controlled and largely funded by the Commonwealth Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community, or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government departments, offices and some other bodies.

Term	Meaning
Measure	A new policy or savings decision of the government with financial impacts on the government's underlying cash balance; fiscal balance; operating balance; headline cash balance; net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in <i>Budget Paper No. 2</i> , in the Mid-Year Economic and Fiscal Outlook (MYEFO) and in the Pre-election Economic and Fiscal Outlook (PEFO).
Mid-Year Economic and Fiscal Outlook (MYEFO)	Around six months after the Budget, the Government produces the Mid-Year Economic and Fiscal Outlook (MYEFO) report. The report compares estimated expenditure to actual expenditure. MYEFO estimates include any government decisions made since the previous Budget that affected expenses and revenues. MYEFO also updates the budgetary position, including budget aggregates, by incorporating any changes to economic parameters.
Non-corporate Commonwealth entity	Non-corporate Commonwealth entity is a Commonwealth entity that is not a body corporate.
Official Public Account (OPA)	The OPA is the government's central bank account held within the Reserve Bank of Australia. The OPA is the central component of the Consolidated Revenue Fund.
Outcome	An outcome is the intended result, consequence or impact of government actions on the Australian community.
Outcome statement	An outcome statement articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework: (1). to explain and control the purposes for which annual appropriations are approved by the Parliament for use by agencies; (2). to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and 3. to measure and assess entity and program (non-financial) performance in contributing to government policy objectives.

Glossary

Term	Meaning
Portfolio Budget Statements (PB Statements)	Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.
Portfolio Additional Estimates Statements (PAES)	Budget related paper detailing the changes in resourcing by outcome(s) since the Budget which provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.
Program	Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.
Program support	The entity running costs allocated to a program. This is funded as part of the entity's departmental appropriations.
<i>Public Governance, Performance and Accountability Act 2013 (PGPA Act)</i>	The PGPA Act commenced on 1 July 2014. It provides a principles based framework for Commonwealth resource management, supported by rules and guidance to assist Commonwealth entities to manage public resources.

Term	Meaning
s 74 retained revenue receipts	<p>Under section 74 of the PGPA Act, non-corporate Commonwealth entities can retain receipts for the amounts prescribed in the PGPA rules. These receipts include:</p> <ul style="list-style-type: none"> • retained (revenue) receipts and • retained (repayment) receipts. <p>Retained (revenue) receipts may increase a non-corporate Commonwealth entity's most recent annual departmental item appropriation. Such receipts include:</p> <ul style="list-style-type: none"> • receipts from the provision of departmental goods and services • amounts that are managed in trust or similar arrangements • receipts from the sale of minor departmental assets, such as old computers, are disposed of at the end of their useful life. <p>Retained (repayment) receipts enable an appropriation that was used to make a Commonwealth payment to be re-credited with an amount received as a repayment of that earlier payment. For example when a supplier is overpaid and the non-corporate Commonwealth entity receives a repayment.</p>
s 75 determination	<p>A determination made by the Minister for Finance (Finance Minister) under section 75 of the PGPA Act which details amendments to the Supply or annual Appropriation Acts as a result of a transfer of functions from one entity to another.</p>
Supply Act	<p>The Supply Act appropriations are broadly equivalent to 5/12ths of the estimated appropriations, excluding Budget measures. In some cases, the appropriations also provide for a few entities that may have disproportionately high estimated expenditure early in the financial year. The balance of the appropriations including Budget measures for that year will be in the Appropriation Acts (No.1) and (No. 2).</p>