

# Portfolio Additional Estimates Statements 2018-19

Social Services Portfolio  
Department of Human Services

Explanations of Additional Estimates 2018-19

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**The Hon Michael Keenan MP**  
Minister for Human Services and Digital Transformation

President of the Senate  
Australian Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear Mr President  
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2018-19 Additional Estimates 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 funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Michael Keenan'.

Michael Keenan

## ABBREVIATIONS AND CONVENTIONS

The following notations 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nfp	not for publication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 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 Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.au).

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



## USER GUIDE

The purpose of the 2018-19 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 includes 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 facilitates understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2018-2019. 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) 2018-19* 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 updates the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES is 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.

<b>Section 1: Entity overview and resources</b>	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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<b>Section 2: Revisions to outcomes and planned performance</b>	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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<b>Section 3: Special account flows and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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### Portfolio glossary

Explains key terms relevant to the Portfolio.



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# **PORTFOLIO OVERVIEW**



# PORTFOLIO OVERVIEW

## Ministers and portfolio responsibilities

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

- The Hon Paul Fletcher MP, Minister for Families and Social Services
- The Hon Michael Keenan MP, Minister for Human Services and Digital Transformation
- The Hon Sarah Henderson MP, Assistant Minister for Social Services, Housing and Disability Services
- The Hon Michelle Landry MP, Assistant Minister for Children and Families.

The Department of Human Services (the Department) is part of the Social Services portfolio. Full details of the Social Services portfolio appear in *Portfolio Additional Estimates Statements 2018–19 Social Services Portfolio*.

## 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 programs (excluding Health provider compliance) 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 Health Minister
- *Australian Hearing Services Act 1991*, except to the extent administered by the Health Minister.

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, and people living overseas. Some of these payments and services are provided at times of major change including after natural disasters.
- **Aged care** payments for 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, 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.

### *Portfolio Overview*

- **Child Support** services for separated parents to provide the financial support necessary for their children's wellbeing.

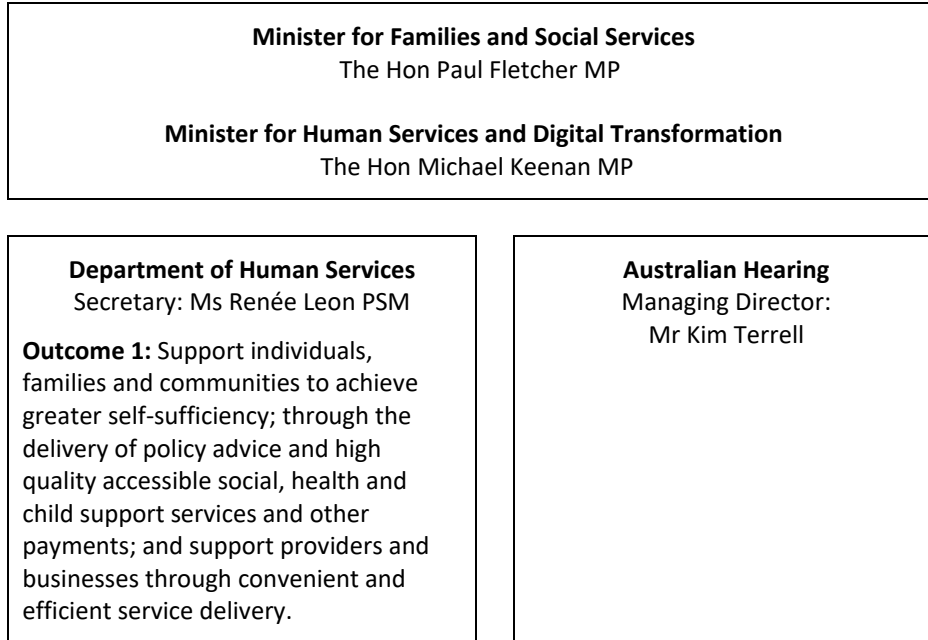
The Department also delivers services on behalf of other government agencies and provides whole of government services such as myGov.

Additional appropriation of \$98.0 million is being sought by the Department through Appropriation Bill (No. 3) 2018-19 and \$40.6 million through Appropriation Bill (No. 4) 2018-19 as a result of new measures and other variations.

### **AUSTRALIAN HEARING**

Australian Hearing is a Public Non-Financial Corporation (Trading) entity established under the *Australian Hearing Services Act 1991*. 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 ADDITIONAL ESTIMATES  
STATEMENTS**



# 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 to individuals, families and communities through face-to-face, telephone and digital channels.

To shape more effective and efficient service delivery, the Department plays an active role in developing new approaches to social and health-related service delivery policy with partner agencies. The Department will continue to build on its foundation of service excellence to the Australian community through close collaboration with the community and third parties. A key aim of the Department is to deliver digital services that support customers 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.*

The Department supports the economic health and wellbeing of Australia by delivering high-quality services and payments to the community on behalf of Government.

The Department's vision is to provide 'contemporary and trusted services' and its priorities include the following:

- Deliver high-quality customer-centric services for the community regardless of location, through the provision of physical and digital service delivery options
- Modernise digital service offerings to make it easier and simpler for customers to transact with the department
- Focus on community experience and workplace culture to drive a positive customer experience
- Lead, influence and collaborate with partner agencies, industry and not-for-profit organisations to shape the development and delivery of payments and services
- Continue to provide assurance on the integrity of correct payments and the recovery of incorrect payments
- Protect privacy, prevent unauthorised disclosures and safeguard systems from cyber-attacks through continuous protective and cyber security management and improvements.

## **1.2 ENTITY RESOURCE STATEMENT**

The Entity Resource Statement details the resourcing for the Department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Additional Estimates Statements – Department of Human Services

**Table 1.1: Department of Human Services resource statement – Additional Estimates for 2018-19 as at Additional Estimates February 2019**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18 \$'000	2018-19 \$'000	2018-19 \$'000	2018-19 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	1,041,916	1,659,996	-	1,659,996
Departmental appropriation	4,495,742	4,267,398	98,035	4,365,433
s74 External Revenue (c)	308,062	255,110	38,327	293,437
Departmental Capital Budget (DCB) (d)	188,996	183,121	-	183,121
Annual appropriations - other services - non-operating (e)				
Prior year appropriations available (f)	38,183	30,600	-	30,600
Equity injection	177,850	110,967	40,625	151,592
<b>Total departmental resourcing</b>	<b>6,250,749</b>	<b>6,507,192</b>	<b>176,987</b>	<b>6,684,179</b>
<b>Administered</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (g)	1,515	3,013	-	3,013
Outcome 1 (h)	1,566	1,595	(3)	1,592
s74 retained receipts (i)	1,068	1,595	(3)	1,592
<b>Total administered annual appropriations</b>	<b>4,149</b>	<b>6,203</b>	<b>(6)</b>	<b>6,197</b>
Special Accounts				
Opening balance (j)	133,054	135,013	-	135,013
Appropriation receipts (k)	1,103	1,595	(3)	1,592
Non-appropriation receipts (l)	1,729,855	1,746,947	49,754	1,796,701
Adjustments (m)	37,089	59,458	136	59,594
<b>Total special account receipts</b>	<b>1,901,101</b>	<b>1,943,013</b>	<b>49,887</b>	<b>1,992,900</b>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts (k)</i>	1,103	1,595	(3)	1,592
<b>Total administered resourcing</b>	<b>1,904,147</b>	<b>1,947,621</b>	<b>49,884</b>	<b>1,997,505</b>
<b>Total resourcing for the Department of Human Services</b>	<b>8,154,896</b>	<b>8,454,813</b>	<b>226,871</b>	<b>8,681,684</b>
			2017-18 Actual	2018-19 Estimate
<b>Average staffing level</b>			28,522	27,334

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.

Note:

(a) *Appropriation Act (No. 1) 2018-2019* and *Appropriation Bill (No. 3) 2018-2019*.

(b) The amount in the column 'Estimate as at Budget 2018-19' has been updated to reflect the actual balance of annual appropriations carried forward from the previous year. Actual available prior year departmental appropriation reflects the unspent annual appropriations as shown in the 2017-18 financial statements and excludes: \$56.5 million of operating appropriations withheld under section 51 of the PGPA Act; a quarantined amount of \$0.6 million due to reversal of a 2017-18 measure; and previously quarantined appropriation of \$9.6 million which has subsequently lapsed.

(c) Estimated external revenue retained under section 74 of the PGPA Act.

**Table 1.1: Department of Human Services resource statement —  
Additional Estimates for 2018-19 as at Additional Estimates February 2019  
(continued)**

- (d) Departmental Capital Budgets form part of ordinary annual services items but are not separately identified in Appropriation Act (No.1) or Appropriation Bill (No. 3). Please refer to Table 3.6 for further details. For accounting purposes, the DCB has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2018-2019* and Appropriation Bill (No. 4) 2018-2019.
- (f) The amount in the column 'Estimate as at Budget 2018-19' has been updated to reflect the actual balance of annual appropriations carried forward from the previous year. Actual available prior year departmental appropriation reflects the unspent annual appropriations as shown in the 2017-18 financial statements and excludes \$29.0 million of 2016-17 appropriation withheld under s51 of the PGPA Act.
- (g) The amount in the column 'Estimate as at Budget 2018-19' has been updated to reflect the actual balance of annual appropriations carried forward from the previous year. Actual available prior year administered appropriation reflects the unspent annual appropriations as shown in the 2017-18 financial statements.
- (h) *Appropriation Act (No. 1) 2018-2019* provides funding for operating expenses only. The Department does not have an administered capital budget.
- (i) Administered repayments received by the Department.
- (j) The amount in the column 'Estimate as at Budget 2018-19' has been updated to reflect the actual balance of special accounts carried forward from the previous year.
- (k) Amounts credited to special accounts from annual administered appropriations relating to Child Support.
- (l) Non-appropriation receipts comprise receipts from non-custodial parents through the Child Support special account and deposits for recovery of compensation.
- (m) The available balance of the Child Support special account is adjusted under s77 of the *Child Support (Registration and Collection) Act 1988* (Child Support Act) for deductions made by employers but not yet received; and under s78 of the Child Support Act for unexplained remittances not yet credited.



**Table 1.1: Department of Human Services resource statement —  
Additional Estimates for 2018-19 as at Additional Estimates February 2019  
(continued)**

**Payments made on behalf of other entities** (as disclosed in the respective entity's resource statement)

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017-18</i>	2018-19	2018-19	2018-19
	\$'000	\$'000	\$'000	\$'000
<b>Attorney-General's Department</b>				
Special appropriation - <i>Social Security (Administration) Act 1999</i>				
- Australian Victim of Terrorism Overseas Payment	1,301	-	-	-
- Disaster Recovery Allowance	420	-	-	-
- Disaster Recovery Payment	1,078	-	-	-
Annual appropriation - Ex gratia assistance - New Zealand citizens	34	-	-	-
<b>Total</b>	<b>2,833</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department of Agriculture and Water Resources</b>				
Special appropriation - <i>Farm Household Support Act 2014 s 105</i> - payments for Farm Household Allowance and Exceptional circumstances relief payments				
<b>Total</b>	<b>33,735</b>	<b>37,945</b>	<b>125,473</b>	<b>163,418</b>
<b>Department of Education and Training</b>				
Special appropriation - <i>A New Tax System (Family Assistance) (Administration) Act 1999 (a)</i>				
	1,375,019	7,861,496	(160,271)	7,701,225
Annual appropriation	-	67,156	(8,109)	59,047
<b>Total</b>	<b>1,375,019</b>	<b>7,928,652</b>	<b>(168,380)</b>	<b>7,760,272</b>
<b>Department of Foreign Affairs and Trade</b>				
Annual appropriation - Foreign Affairs and Trade Operations				
	-	301	(301)	-
<b>Total</b>	<b>-</b>	<b>301</b>	<b>(301)</b>	<b>-</b>
<b>Department of Health</b>				
Special account - Medicare Guarantee Fund				
- Medical benefits	23,195,899	23,970,854	93,931	24,064,785
- Pharmaceutical benefits	11,662,130	11,296,337	490,874	11,787,211
Special appropriation - <i>Private Health Insurance Act 2007</i>				
	6,010,185	6,150,597	20,005	6,170,602
Special appropriation - <i>Dental Benefits Act 2008</i>				
	333,992	321,236	23,876	345,112
Special appropriation - <i>National Health Act 1953</i> - Aids and Appliances				
	94,527	356,371	18,560	374,931

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

**Table 1.1: Department of Human Services resource statement —  
Additional Estimates for 2018-19 as at Additional Estimates February 2019  
(continued)**

**Payments made on behalf of other entities (continued)**

	<i>Actual</i>	Estimate	Proposed	Total
		as at	Additional	estimate at
		Budget	Estimates	Additional
	<i>2017-18</i>	2018-19	2018-19	Estimates
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	2018-19
				<i>\$'000</i>
<b>Department of Health (continued)</b>				
Special appropriation - <i>Medical Indemnity Agreement Act 2002</i>	79,306	78,800	-	78,800
Special Account - Australian Childhood Immunisation Register	9,895	9,820	-	9,820
Special appropriation - <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	142	2,406	-	2,406
Special appropriation - <i>Aged Care Act 1997</i>	13,536,465	14,788,849	445,442	15,234,291
Special appropriation - <i>National Health Act 1953</i> - Continence Aids Assistance Scheme	90,192	85,116	5,696	90,812
Annual appropriation				
- Pharmaceutical Benefits (b)	149,138	-	136,271	136,271
- Health Workforce (b)	493,854	-	509,809	509,809
- Medical Benefits (b)	958	-	950	950
- Primary Care Practice Incentives (b)	342,852	-	365,670	365,670
- Preventative Health and Chronic Disease (b)	6,941	-	7,374	7,374
- Hearing Services	431,095	461,928	3,855	465,783
<b>Total</b>	<b>56,437,571</b>	<b>57,522,314</b>	<b>2,122,313</b>	<b>59,644,627</b>
<b>Department of Home Affairs</b>				
Special appropriation - <i>Social Security (Administration) Act 1999</i>				
- Australian Victim of Terrorism Overseas Payment	662	1,825	-	1,825
- Disaster Recovery Allowance	3	120	-	120
- Disaster Recovery Payment	26	120	-	120
Annual appropriation				
- Ex gratia assistance - New Zealand citizens	-	120	-	120
- Asylum Seeker Support	131,800	122,922	-	122,922
<b>Total</b>	<b>132,491</b>	<b>125,107</b>	<b>-</b>	<b>125,107</b>
<b>Department of Infrastructure, Regional Development and Cities</b>				
Annual appropriation				
- Bass Strait Passenger Vehicle Equalisation Scheme	49,737	49,752	-	49,752
- Tasmanian Freight Equalisation Scheme	147,322	172,640	-	172,640
<b>Total</b>	<b>197,059</b>	<b>222,392</b>	<b>-</b>	<b>222,392</b>
<b>Department of Jobs and Small Business</b>				
Annual appropriation				
- Job Commitment Bonus	21	-	-	-
- PaTH Internship Supplement	3,332	30,000	-	30,000
<b>Total</b>	<b>3,353</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>

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

**Table 1.1: Department of Human Services resource statement —  
Additional Estimates for 2018-19 as at Additional Estimates February 2019  
(continued)**

**Payments made on behalf of other entities (continued)**

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017-18</i>	2018-19	2018-19	2018-19
	\$'000	\$'000	\$'000	\$'000
<b>Department of Social Services</b>				
Special appropriation - <i>Social Security (Administration) Act 1999</i>	89,248,255	92,638,014	(536,997)	92,101,017
Special appropriation - <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	18,716,336	18,624,573	(452,022)	18,172,551
Special appropriation - <i>Paid Parental Leave Act 2010</i>	2,146,144	2,257,085	29,395	2,286,480
Special appropriation - <i>Student Assistance Act 1973</i>	349,892	358,471	5,594	364,065
Special appropriations - <i>Business Services Wage Assessment Tool Payment Scheme Act 2015 (c)</i>	73,616	36,836	-	36,836
Special appropriations - <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018 (d)</i>	-	nfp	nfp	nfp
Annual appropriation	5,070	7,472	(1,500)	5,972
<b>Total</b>	<b>110,539,313</b>	<b>113,922,451</b>	<b>(955,530)</b>	<b>112,966,921</b>
<b>Department of Veterans' Affairs</b>				
Special appropriation - <i>Veterans' Entitlements Act 1986</i> and related acts	3,209,543	3,286,365	(54,434)	3,231,931
Special appropriation - <i>Military Rehabilitation and Compensation Act 2004</i>	71,892	78,461	3,351	81,812
Special appropriation - <i>Safety, Rehabilitation and Compensation Act 1988</i>	13,887	11,385	2,835	14,220
Special appropriation - <i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	6,790	44,763	-	44,763
<b>Total</b>	<b>3,302,112</b>	<b>3,420,974</b>	<b>(48,248)</b>	<b>3,372,726</b>
<b>Total Payments made on behalf of other entities</b>	<b>172,023,486</b>	<b>183,210,136</b>	<b>1,075,327</b>	<b>184,285,463</b>

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

Note:

- (a) From 1 July 2018 all child care payments are processed by the Department. Previously, payments to providers were processed by the Department of Education and Training.
- (b) This item was not previously estimated in the 2018-19 Budget.
- (c) The amount in the column 'Estimate as at Budget 2018-19' was shown as not for publication (nfp) in the 2018-19 PB Statements. The estimate is now disclosed, as the conditions requiring nfp no longer apply. Total estimates in that column have been adjusted accordingly.
- (d) The payments relating to National Redress Scheme for Institutional Child Sexual Abuse is not for publication (nfp) due to ongoing negotiations with state, territory and local governments and organisations.

**Table 1.1: Department of Human Services resource statement —  
Additional Estimates for 2018-19 as at Additional Estimates February 2019  
(continued)**

**Payments made to other entities for the provision of services**

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017-18 \$'000	2018-19 \$'000	2018-19 \$'000	2018-19 \$'000
Attorney-General's Department	830	-	-	-
Australian Federal Police	3,799	3,800	-	3,800
Australian National Audit Office	52	-	-	-
Australian Postal Corporation	78,712	77,420	(6,947)	70,473
Australian Public Service Commission	1,499	-	-	-
Australian Taxation Office	956	-	-	-
Comcare	40,829	35,817	(13,887)	21,930
Commonwealth Superannuation Corporation	5,318	5,325	(40)	5,285
Department of Defence	1,925	849	-	849
Department of Education and Training	4,394	-	-	-
Department of Finance	12,962	43,418	-	43,418
Department of Health	1,119	-	-	-
Department of Home Affairs	2,232	1,727	-	1,727
Department of Jobs and Small Business	508	-	-	-
Department of Social Services	1,527	-	-	-
Department of Veterans' Affairs	3,378	-	-	-
Digital Transformation Agency	4,519	-	55,642	55,642
National Archives of Australia	84	-	-	-
Reserve Bank of Australia	13,520	15,090	(1,124)	13,966
Other	3,742	-	-	-
<b>Total payments to other entities for the provision of services</b>	<b>181,905</b>	<b>183,446</b>	<b>33,644</b>	<b>217,090</b>

Prepared on a resourcing basis.

**Table 1.1: Department of Human Services resource statement —  
Additional Estimates for 2018-19 as at Additional Estimates February 2019  
(continued)**

**Revenue received from other entities for the provision of services (s74 revenue)**

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017-18</i>	2018-19	2018-19	2018-19
	<i>\$'000</i>	\$'000	\$'000	\$'000
Attorney-General's Department	769	-	-	-
Australian Bureau of Statistics	2,923	-	-	-
Australian Digital Health Agency	41,126	21,891	-	21,891
Australian Electoral Commission	210	6,705	1,356	8,061
Australian Taxation Office	12,644	7,883	-	7,883
Department of Defence	997	-	-	-
Department of Finance	207	-	-	-
Department of Foreign Affairs and Trade	5,793	6,030	-	6,030
Department of Health	49,371	40,106	(6,610)	33,496
Department of Home Affairs	972	2,036	2,641	4,677
Department of Jobs and Small Business	1,050	1,433	1,047	2,480
Department of Social Services	2,271	3,063	85	3,148
Department of the Prime Minister and Cabinet	777	339	(12)	327
Department of Veterans' Affairs	52,154	80,370	403	80,773
Digital Transformation Agency	-	-	10,830	10,830
National Disability Insurance Agency	102,347	58,610	26,201	84,811
Other	2,537	-	-	-
<b>Total revenue received from other entities for the provision of services</b>	<b>276,148</b>	<b>228,466</b>	<b>35,941</b>	<b>264,407</b>

Prepared on a resourcing basis.

### 1.3 DEPARTMENT OF HUMAN SERVICES MEASURES

Table 1.2 summarises new Government measures taken since the 2018-19 Budget. The measures are categorised as revenue, expense and capital, with the affected program identified.

**Table 1.2: Department of Human Services 2018-19 measures since Budget**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Expense measures (a)</b>					
<b>Department of Agriculture and Water Resources</b>					
Assistance for Farmers and Farm Communities in Drought					
Departmental expense	1.1	2,937	156	151	152
<b>Department of Education and Training</b>					
Family Day Care — further improving payment integrity					
Departmental expense	1.1	93	3,282	3,273	3,219
In Home Care — increase to family hourly rate cap					
Departmental expense	1.1	216	-	-	-
<b>Department of Health</b>					
Guaranteeing Medicare — expansion of Medicare eligibility for magnetic resonance imaging					
Departmental expense	1.2	42	100	101	101
Guaranteeing Medicare — Recommendations of the Review Taskforce (b)					
Departmental expense	1.2	525	(528)	(698)	(741)
Guaranteeing Medicare — strengthening primary care					
Departmental expense	1.2	3,056	5,611	1,271	562
Improving Access to Medicines — Pharmaceutical Benefits Scheme — new and amended listings (c)					
Departmental expense	1.2	-	-	-	-
Improving Access to Medicines — Pharmaceutical Benefits Scheme Payment Arrangements — implementation funding (c)					
Departmental expense	1.2	-	-	-	-
More Choices for a Longer Life — healthy ageing and high quality care (b)					
Departmental expense	1.1	396	5,449	-	-
Strengthening Aged Care — improved access and compliance					
Departmental expense	1.2	(204)	(203)	(206)	(207)

Prepared on a Government Financial Statistics (fiscal) basis.

**Table 1.2: Department of Human Services 2018-19 measures since Budget (continued)**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Expense measures (continued) (a)</b>					
<b>Department of Health (continued)</b>					
Strengthening Aged Care — more places, lower fees, better access					
Departmental expense	1.1	3,330	375	-	-
<b>Department of Home Affairs</b>					
Immigration Reform (b)					
Departmental expense	1.1	16,310	10,505	2,883	2,735
<b>Department of Jobs and Small Business</b>					
Improving Job Seekers' Employability					
Departmental expense	1.1	51	24	-	-
Online Employment Services Trial — expansion					
Departmental expense	1.1	2,620	1,312	-	-
<b>Department of the Prime Minister and Cabinet</b>					
Women's Economic Security Package (d)					
Departmental expense	1.1	794	6,648	2,092	1,417
<b>Department of Social Services</b>					
Cashless Debit Card Trial — extension and expansion (e)					
Departmental expense	1.1	nfp	nfp	-	-
Income Management — extension and consultation					
Departmental expense	1.1	288	66,438	-	-
Overseas Pensioners Integrity Program					
Departmental expense	1.1	2,533	4,950	495	5,836
Retaining the Age Pension Qualifying Age at 67 Years (f)					
Departmental expense	1.1	-	-	-	-
Retaining the Energy Supplement					
Departmental expense	1.1	(8,157)	(1,195)	(1,107)	(974)
Social Services and Other Legislation Amendment (Promoting Sustainable Welfare) Bill					
Departmental expense	1.1	3,878	10,020	5,458	7,538
Strengthening the Integrity of Welfare Payments — extension and amendments					
Departmental expense	1.1	(13,167)	9,608	10,099	(1,128)
<b>Total expense measures</b>					
<b>Administered</b>					
-					
<b>Departmental</b>					
15,541					
<b>Total</b>					
<b>15,541</b>					
<b>122,552</b>					
<b>23,812</b>					
<b>18,510</b>					

Prepared on a Government Financial Statistics (fiscal) basis.

**Table 1.2: Department of Human Services 2018-19 measures since Budget (continued)**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Capital measures (a)</b>					
<b>Department of Human Services</b>					
Welfare Payment Infrastructure Transformation — update to Tranche Three (c)					
Departmental capital	1.1	14,200	-	-	(14,200)
<b>Department of Health</b>					
Guaranteeing Medicare — strengthening primary care					
Departmental capital	1.2	2,236	681	-	-
Improving Access to Medicines — Pharmaceutical Benefits Scheme Payment Arrangements — implementation funding (c)					
Departmental capital	1.2	-	-	-	-
More Choices for a Longer Life — healthy ageing and high quality care (b)					
Departmental capital	1.1	-	1,206	-	-
<b>Department of Home Affairs</b>					
Immigration Reform (b)					
Departmental capital	1.1	6,443	985	-	-
<b>Department of the Prime Minister and Cabinet</b>					
Women's Economic Security Package					
Departmental capital	1.1	-	3,424	-	-
<b>Total capital measures</b>					
<b>Administered</b>					
		-	-	-	-
<b>Departmental</b>					
		22,879	6,296	-	(14,200)
<b>Total</b>					
		<b>22,879</b>	<b>6,296</b>	<b>-</b>	<b>(14,200)</b>

Prepared on a Government Financial Statistics (fiscal) basis.

Note:

- (a) Measures are listed by lead entity. Excluding measures referenced in note (b), full measure description and package details appear in the 2018-19 MYEFO under the relevant portfolio.
- (b) This measure was announced after the publication of the 2018-19 MYEFO.
- (c) The figures shown for this measure reflect the whole of government effect of fiscal balance. Additional resourcing provided to the Department of Human Services is detailed in Table 1.3.
- (d) The costs for this measure have been partially absorbed by the Department.
- (e) The expenditure for this measure is not for publication (nfp) as negotiations with potential commercial providers are yet to be finalised.
- (f) This measure has no financial impact over the forward estimates.



## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following table details the changes to the resourcing for the Department at Additional Estimates by outcome resulting from new measures and other variations since the 2018-19 Budget. The additional resourcing will be provided through Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Other Variations</b>					
(net increase)	1.3	-	-	-	-
(net decrease)	1.3	(3)	(4)	(4)	(5)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(3)</b>	<b>(4)</b>	<b>(4)</b>	<b>(5)</b>
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Welfare Payment Infrastructure Transformation — update to Tranche Three	1.1	14,200	-	-	-
Assistance for Farmers and Farm Communities in Drought	1.1	2,937	156	151	152
Family Day Care — further improving payment integrity	1.1	93	3,282	3,273	3,219
In Home Care — increase to family hourly rate cap	1.1	216	-	-	-
Guaranteeing Medicare — expansion of Medicare eligibility for magnetic resonance imaging	1.2	42	100	101	101
Guaranteeing Medicare — Recommendations of the Review Taskforce	1.2	525	(528)	(698)	(741)
Guaranteeing Medicare — strengthening primary care	1.2	5,292	6,292	1,271	562
Improving Access to Medicines — Pharmaceutical Benefits Scheme — new and amended listings	1.2	1,558	5,573	996	1,033
Improving Access to Medicines — Pharmaceutical Benefits Scheme Payment Arrangements — implementation funding	1.2	11,326	14,308	4,763	4,187

**Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget (continued)**

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
More Choices for a Longer Life — healthy ageing and high quality care	1.1	396	6,655	-	-
Strengthening Aged Care — improved access and compliance	1.2	(204)	(203)	(206)	(207)
Strengthening Aged Care — more places, lower fees, better access	1.1	3,330	375	-	-
Immigration Reform	1.1	22,753	11,490	2,883	2,735
Improving Job Seekers' Employability	1.1	51	24	-	-
Online Employment Services Trial — expansion	1.1	2,620	1,312	-	-
Women's Economic Security Package (a)	1.1	794	10,072	2,092	1,417
Cashless Debit Card Trial — extension and expansion (b)	1.1	nfp	nfp	-	-
Income Management — extension and consultation	1.1	288	66,438	-	-
Overseas Pensioners Integrity Program	1.1	2,533	4,950	495	5,836
Retaining the Age Pension Qualifying Age at 67 Years	1.1	-	-	-	-
Retaining the Energy Supplement	1.1	(8,157)	(1,195)	(1,107)	(974)
Social Services and Other Legislation Amendment (Promoting Sustainable Welfare) Bill	1.1	3,878	10,020	5,458	7,538
Strengthening the Integrity of Welfare Payments — extension and amendments	1.1	(13,167)	9,608	10,099	(1,128)
<b>Changes in Parameters</b>					
(net increase)	1.1	12,555	460	451	453
(net decrease)	1.1, 1.2	(16,328)	-	-	-
<b>Other Variations</b>					
(net increase)	1.1	124,148	129,954	214,087	138,132
(net decrease)	1.1	(33,019)	(5,881)	(6,605)	(5,804)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>138,660</b>	<b>273,262</b>	<b>237,504</b>	<b>156,511</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>138,657</b>	<b>273,258</b>	<b>237,500</b>	<b>156,506</b>

Note:

- (a) The costs for this measure have been partially absorbed by the Department.  
(b) The expenditure for this measure is not for publication (nfp) as negotiations with potential commercial providers are yet to be finalised.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Department through Appropriation Bills Nos. 3 and 4.

**Table 1.4: Appropriation Bill (No. 3) 2018-19**

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Increased Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1</b>					
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.	1,566	1,595	1,592	-	(3)
<b>Total administered</b>	<b>1,566</b>	<b>1,595</b>	<b>1,592</b>	<b>-</b>	<b>(3)</b>
<b>Departmental programs</b>					
<b>Outcome 1</b>					
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.	4,684,738	4,450,519	4,548,554	98,035	-
<b>Total departmental</b>	<b>4,684,738</b>	<b>4,450,519</b>	<b>4,548,554</b>	<b>98,035</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>4,686,304</b>	<b>4,452,114</b>	<b>4,550,146</b>	<b>98,035</b>	<b>(3)</b>

*Additional Estimates Statements – Department of Human Services*

**Table 1.5: Appropriation Bill (No. 4) 2018-19**

	<i>2017-18 Available \$'000</i>	<i>2018-19 Budget \$'000</i>	<i>2018-19 Revised \$'000</i>	<i>Increased Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
<b>Non-operating</b>					
Equity injections	<i>177,850</i>	<i>110,967</i>	<i>151,592</i>	<i>40,625</i>	<i>-</i>
<b>Total non-operating</b>	<b><i>177,850</i></b>	<b><i>110,967</i></b>	<b><i>151,592</i></b>	<b><i>40,625</i></b>	<b><i>-</i></b>
<b>Total other services</b>	<b><i>177,850</i></b>	<b><i>110,967</i></b>	<b><i>151,592</i></b>	<b><i>40,625</i></b>	<b><i>-</i></b>

## Section 2: Revisions to outcomes and planned performance

### 2. CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There have been no changes to the outcome or program structure since the publication of the 2018-19 PB Statements.

For full details refer to pages 30-38 of the *Portfolio Budget Statements 2018-19, Budget related Paper No. 1.11 Human Services Portfolio*.

#### 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

For full details of linked programs refer to pages 27-29 of the *Portfolio Budget Statements 2018-19, Budget related Paper No. 1.11 Human Services Portfolio*.

Program links have been revised as follows since the 2018-19 Budget:

<b>Entity:</b> Australian Taxation Office
Delete: 1.2 Private Health Insurance Rebate
Insert: 1.12 Private Health Insurance Rebate (correction to program number)
<b>Entity:</b> Department of Health
Delete: 6.2 Home Support and Care
Insert: 6.2 Aged Care Services
Delete: 6.3 Residential and Flexible Care (now included in program 6.2)

## 2.1.1 BUDGETED EXPENSES FOR OUTCOME 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2017-18 Actual expenses \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>Program 1.1: Services to the Community - Social Security and Welfare</b>					
Administered expenses					
Expenses not requiring appropriation in the Budget year (a)	55	250	180	180	180
<b>Administered total</b>	<b>55</b>	<b>250</b>	<b>180</b>	<b>180</b>	<b>180</b>
Departmental expenses					
Departmental appropriations	3,272,881	3,617,139	3,325,315	2,913,698	2,880,152
s74 Retained revenue (b)	198,592	211,550	168,009	168,798	175,981
Expenses not requiring appropriation in the Budget year (a)	205,716	224,837	237,477	239,522	236,769
<b>Departmental total</b>	<b>3,677,189</b>	<b>4,053,526</b>	<b>3,730,801</b>	<b>3,322,018</b>	<b>3,292,902</b>
<b>Total expenses for program 1.1</b>	<b>3,677,244</b>	<b>4,053,776</b>	<b>3,730,981</b>	<b>3,322,198</b>	<b>3,293,082</b>
<b>Program 1.2: Services to the Community - Health</b>					
Departmental expenses					
Departmental appropriations	439,043	567,894	526,481	484,415	498,213
s74 Retained revenue (b)	97,439	66,083	2,066	1,416	1,072
Expenses not requiring appropriation in the Budget year (a)	42,300	52,101	49,953	49,332	48,431
<b>Departmental total</b>	<b>578,782</b>	<b>686,078</b>	<b>578,500</b>	<b>535,163</b>	<b>547,716</b>
<b>Total expenses for program 1.2</b>	<b>578,782</b>	<b>686,078</b>	<b>578,500</b>	<b>535,163</b>	<b>547,716</b>

*Additional Estimates Statements – Department of Human Services*

**Table 2.1.1 Budgeted expenses for Outcome 1 (continued)**

	2017-18 Actual expenses \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>Program 1.3: Child Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,103	1,592	1,630	1,669	1,709
Special accounts:					
Child Support special account	1,491,109	1,545,341	1,571,615	1,609,510	1,647,909
Expenses not requiring appropriation in the Budget year (a)	95,938	89,264	100,472	101,343	102,226
<b>Administered total</b>	<b>1,588,150</b>	<b>1,636,197</b>	<b>1,673,717</b>	<b>1,712,522</b>	<b>1,751,844</b>
Departmental expenses					
Departmental appropriation	405,385	416,956	416,187	417,787	419,463
s74 Retained revenue (b)	2,889	2,804	2,804	2,804	2,804
Expenses not requiring appropriation in the Budget year (a)	22,731	27,522	24,544	22,648	21,656
<b>Departmental total</b>	<b>431,005</b>	<b>447,282</b>	<b>443,535</b>	<b>443,239</b>	<b>443,923</b>
<b>Total expenses for program 1.3</b>	<b>2,019,155</b>	<b>2,083,479</b>	<b>2,117,252</b>	<b>2,155,761</b>	<b>2,195,767</b>

**Table 2.1.1 Budgeted expenses for Outcome 1 (continued)**

	2017-18 Actual expenses \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,103	1,592	1,630	1,669	1,709
Special accounts	1,491,109	1,545,341	1,571,615	1,609,510	1,647,909
Expenses not requiring appropriation in the Budget year (a)	95,993	89,514	100,652	101,523	102,406
<b>Administered total</b>	<b>1,588,205</b>	<b>1,636,447</b>	<b>1,673,897</b>	<b>1,712,702</b>	<b>1,752,024</b>
Departmental expenses					
Departmental appropriation	4,117,309	4,601,989	4,267,983	3,815,900	3,797,828
s74 Retained revenue (b)	298,920	280,437	172,879	173,018	179,857
Expenses not requiring appropriation in the Budget year (a)	270,747	304,460	311,974	311,502	306,856
<b>Departmental total</b>	<b>4,686,976</b>	<b>5,186,886</b>	<b>4,752,836</b>	<b>4,300,420</b>	<b>4,284,541</b>
<b>Total expenses for Outcome 1</b>	<b>6,275,181</b>	<b>6,823,333</b>	<b>6,426,733</b>	<b>6,013,122</b>	<b>6,036,565</b>
<hr/>					
<b>Average staffing level</b>	2017-18 28,522	2018-19 27,334			

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

Note:

- (a) Administered expenses not requiring appropriation in the estimates years comprise write-down of assets. Departmental expenses not requiring appropriation include unfunded depreciation and amortisation expense, and resources consumed free of charge.
- (b) Estimated expenses incurred in relation to external revenue retained under section 74 of the PGPA Act.



### **2.1.2 PERFORMANCE CRITERIA FOR OUTCOME 1**

There have been no changes to the performance criteria since the publication of the 2018-19 PB Statements.

For full details of the performance criteria for Outcome 1 refer pages 32-38 of the *Portfolio Budget Statements 2018-19, Budget related Paper No. 1.11 Human Services Portfolio*.

## 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.

**Table 3.1: Estimates of special account flows and balances**

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Child Support Account (a) (A)	1					
2018-19 Revised estimate		52,204	1,489,189	(1,548,783)	59,594	52,204
2017-18 Actual		50,249	1,435,179	(1,473,008)	39,784	52,204
Recovery of Compensation for Health Care & Other Services Special Account (b) (A)	1					
2018-19 Revised estimate		82,809	309,104	(300,446)	-	91,467
2017-18 Actual		82,805	295,779	(287,494)	(8,281)	82,809
Services for Other Entities and Trust Moneys - Department of Human Services Special Account (c) (A) & (D)	1					
2018-19 Revised estimate		-	-	-	-	-
2017-18 Actual		-	-	-	-	-
<b>Total special accounts 2018-19 Revised estimate</b>		<b>135,013</b>	<b>1,798,293</b>	<b>(1,849,229)</b>	<b>59,594</b>	<b>143,671</b>
<i>Total special accounts 2017-18 Actual</i>		<i>133,054</i>	<i>1,730,958</i>	<i>(1,760,502)</i>	<i>31,503</i>	<i>135,013</i>

(A) = Administered

(D) = Departmental

Note:

(a) Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 80.

Establishing Instrument: *Child Support (Registration and Collection) Act 1988*, section 73.

Purpose: For the receipt of child support payments and the making of regular and timely payments to custodial parents.

**Table 3.1: Estimates of special account flows and balances (continued)**

- (b) Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 78.  
Establishing Instrument: Determination 2015/06 *Public Governance, Performance and Accountability Act 2013* section 78.  
Purpose:
- 1) to credit monies received by the Commonwealth following a judgement or settlement made in relation to a claimant under the *Health and Other Services (Compensation) Act 1995* (HOSC Act) and amounts received by the Commonwealth for the purposes of the special account; and
  - 2) to debit monies:
    - i to pay a person an amount consistent with the HOSC Act;
    - ii to pay an amount to a commonwealth entity that manages a benefit, subsidy or scheme related to the HOSC Act;
    - iii activities that are incidental to a purpose mentioned in paragraph (i) or (ii);
    - iv to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment; and
    - v to repay amounts where an Act or other law requires or permits the repayment of an amount received.
- (c) Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 78.  
Establishing Instrument: Determination 2011/13 *Public Governance, Performance and Accountability Act 2013* section 78.  
Purpose:
- 1) to credit monies:
    - i amounts held on trust or otherwise for the benefit of a person other than the Commonwealth;
    - ii amounts received in the course of the performance of functions that relate to the purposes of the special account; and
  - 2) to debit monies:
    - i to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth;
    - ii to disburse amounts in connection with services performed on behalf of other governments and bodies that are non-corporate Commonwealth entities;
    - iii to repay amounts where an Act or other law requires or permits the repayment of an amount received;
    - iv to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment.
- This account has a nil balance. There were no transactions during 2017-18 or estimates for 2018-19.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Analysis of budgeted financial statements**

#### **Departmental comprehensive income statement (Table 3.2)**

Since the 2018-19 Budget, revenue from government in 2018-19 has increased by \$114.4 million. Estimates of own-source income have increased by \$37.7 million mainly due to changes in revenue from service agreements with other entities. Total expenses in 2018-19 have increased by \$177.2 million since the 2018-19 Budget as a result of the increased effort required to meet the objectives of new measures and own-source income.

#### **Departmental balance sheet (Table 3.3)**

The budgeted net asset position at 30 June 2019 will have increased by \$188.5 million since the 2018-19 Budget. Revised estimates take into account the 2017-18 operating result and the flow-on effect of audited financial accounts as at 30 June 2018 and an increase in equity as a result of new measures.

#### **Departmental statement of cash flows (Table 3.5)**

Since the 2018-19 Budget, departmental cash receipts and payments have been affected by changes in appropriation; own source revenue; expenses and equity injections.

#### **Departmental Capital Budget Statement (Table 3.6)**

Following the 2018-19 Budget, equity injection funding increased by \$40.6 million to \$334.7 million, due to new measures (\$25.3 million) and other variations (\$15.3 million).

#### **Statement of departmental asset movements (Table 3.7)**

The estimated net book value of land, buildings, property plant and equipment and intangible assets as at 30 June 2019 has increased by \$74.2 million since the 2018-19 Budget. This primarily reflects: actual 2017-18 closing balances being \$28.6 million higher than estimated at Budget; asset additions which have increased by \$79.2 million; offset by a decrease in asset values of \$33.6 million due to depreciation and other adjustments.

**3.2.1 Analysis of budgeted financial statements (continued)**

**Schedule of administered activity**

**Administered income and expenses (Table 3.8)**

Since the 2018-19 Budget, administered non-taxation revenue has an increase of \$39.4 million largely reflecting changes in Child Support maintenance revenue.

**Administered assets and liabilities (Table 3.9)**

Following the 2018-19 Budget, the estimated closing asset balance for 2018-19 has decreased by \$18.9 million, mostly due to a decrease in the Child Support receivables balances.

**Administered statement of cash flows (Table 3.10)**

Changes in administered cash flows since the 2018-19 Budget in the most part reflect changes to Child Support and Health Compensation Recovery receipts and payments.

### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (for the period ended 30 June)**

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	2,838,219	2,748,519	2,557,139	2,404,460	2,444,056
Supplier expenses	1,576,230	2,132,002	1,882,298	1,583,016	1,532,297
Depreciation and amortisation	249,391	301,572	309,086	308,614	303,968
Finance costs	650	713	730	747	766
Write-down and impairment of assets	18,449	626	129	129	-
Losses from sale of assets	441	-	-	-	-
Other expenses	3,596	3,454	3,454	3,454	3,454
<b>Total expenses</b>	<b>4,686,976</b>	<b>5,186,886</b>	<b>4,752,836</b>	<b>4,300,420</b>	<b>4,284,541</b>
<b>LESS:</b>					
<b>OWN SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rendering of goods and services	287,796	280,460	165,349	165,299	171,961
Rental income	19,870	12,977	12,530	12,719	12,896
Other revenue	396	-	-	-	-
<b>Total own-source revenue</b>	<b>308,062</b>	<b>293,437</b>	<b>177,879</b>	<b>178,018</b>	<b>184,857</b>
<b>Gains</b>					
Reversal of previous asset write-downs and impairments	2,843	-	-	-	-
Resources received free of charge	2,907	2,888	2,888	2,888	2,888
Other Gains	1,642	-	-	-	-
<b>Total gains</b>	<b>7,392</b>	<b>2,888</b>	<b>2,888</b>	<b>2,888</b>	<b>2,888</b>
<b>Total own-source Income</b>	<b>315,454</b>	<b>296,325</b>	<b>180,767</b>	<b>180,906</b>	<b>187,745</b>
<b>Net cost of services</b>	<b>(4,371,522)</b>	<b>(4,890,561)</b>	<b>(4,572,069)</b>	<b>(4,119,514)</b>	<b>(4,096,796)</b>
Revenue from government	4,297,066	4,601,989	4,267,983	3,815,900	3,797,828
<b>Deficit attributable to the Australian Government</b>	<b>(74,456)</b>	<b>(288,572)</b>	<b>(304,086)</b>	<b>(303,614)</b>	<b>(298,968)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	20,162	-	-	-	-
<b>Total other comprehensive income</b>	<b>20,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive deficit attributable to the Australian Government</b>	<b>(54,294)</b>	<b>(288,572)</b>	<b>(304,086)</b>	<b>(303,614)</b>	<b>(298,968)</b>

**Table 3.2: Comprehensive income statement (for the period ended 30 June)  
(continued)**

**Note: Impact of net cash appropriation arrangements**

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>Total comprehensive surplus excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	195,097	13,000	5,000	5,000	5,000
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	249,391	301,572	309,086	308,614	303,968
<b>Total comprehensive deficit - as per the statement of comprehensive income</b>	<b>(54,294)</b>	<b>(288,572)</b>	<b>(304,086)</b>	<b>(303,614)</b>	<b>(298,968)</b>

Prepared on Australian Accounting Standards basis.

Note:

- (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 were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

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

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	14,802	20,000	20,000	20,000	20,000
Trade and other receivables	1,589,736	1,249,631	1,284,744	1,252,647	1,223,796
<b>Total financial assets</b>	<b>1,604,538</b>	<b>1,269,631</b>	<b>1,304,744</b>	<b>1,272,647</b>	<b>1,243,796</b>
<b>Non-financial assets</b>					
Land and buildings	376,772	373,558	374,178	334,245	313,424
Plant and equipment	300,072	295,934	270,460	270,076	248,540
Software	390,830	478,800	484,540	409,594	340,773
Prepayments	135,870	241,228	207,882	202,781	215,057
<b>Total non-financial assets</b>	<b>1,203,544</b>	<b>1,389,520</b>	<b>1,337,060</b>	<b>1,216,696</b>	<b>1,117,794</b>
<b>Total assets</b>	<b>2,808,082</b>	<b>2,659,151</b>	<b>2,641,804</b>	<b>2,489,343</b>	<b>2,361,590</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	618,979	401,414	402,867	397,314	387,220
Employee benefits	33,844	30,763	46,209	32,425	41,764
Lease incentives	87,378	96,904	79,094	61,678	46,647
Other payables	7,764	7,764	7,764	7,764	7,764
<b>Total payables</b>	<b>747,965</b>	<b>536,845</b>	<b>535,934</b>	<b>499,181</b>	<b>483,395</b>
<b>Provisions</b>					
Employee provisions	867,119	892,105	894,053	892,861	891,306
Other provisions	32,972	33,597	34,327	35,074	35,840
<b>Total provisions</b>	<b>900,091</b>	<b>925,702</b>	<b>928,380</b>	<b>927,935</b>	<b>927,146</b>
<b>Total liabilities</b>	<b>1,648,056</b>	<b>1,462,547</b>	<b>1,464,314</b>	<b>1,427,116</b>	<b>1,410,541</b>
<b>Net assets</b>	<b>1,160,026</b>	<b>1,196,604</b>	<b>1,177,490</b>	<b>1,062,227</b>	<b>951,049</b>
<b>EQUITY *</b>					
<b>Parent entity interest</b>					
Contributed equity	2,317,526	2,642,676	2,927,648	3,115,999	3,303,789
Reserves	186,402	186,402	186,402	186,402	186,402
Accumulated deficit	(1,343,902)	(1,632,474)	(1,936,560)	(2,240,174)	(2,539,142)
<b>Total parent entity interest</b>	<b>1,160,026</b>	<b>1,196,604</b>	<b>1,177,490</b>	<b>1,062,227</b>	<b>951,049</b>
<b>Total equity</b>	<b>1,160,026</b>	<b>1,196,604</b>	<b>1,177,490</b>	<b>1,062,227</b>	<b>951,049</b>

Prepared on Australian Accounting Standards basis.

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



**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018-19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(1,343,902)	186,402	2,317,526	1,160,026
<b>Adjusted opening balance</b>	<b>(1,343,902)</b>	<b>186,402</b>	<b>2,317,526</b>	<b>1,160,026</b>
<b>Comprehensive income</b>				
Deficit for the period	(288,572)	-	-	(288,572)
<b>Total comprehensive deficit attributable to the Australian Government</b>	<b>(288,572)</b>	<b>-</b>	<b>-</b>	<b>(288,572)</b>
<b>Transactions with owners</b>				
Distribution of equity	-	-	(9,563)	(9,563)
<b>Contribution by owners</b>				
Equity injection:				
Equity Injection - Appropriation	-	-	151,592	151,592
Departmental Capital Budget (DCB)	-	-	183,121	183,121
<b>Total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>325,150</b>	<b>325,150</b>
<b>Closing balance as at 30 June 2019 attributable to the Australian Government</b>	<b>(1,632,474)</b>	<b>186,402</b>	<b>2,642,676</b>	<b>1,196,604</b>

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	4,399,469	5,488,136	4,650,393	4,240,074	4,227,061
Rendering of services	282,832	306,745	185,628	186,014	187,195
Net GST received	166,088	248,583	191,178	165,621	167,469
Other	64,109	45,718	45,718	45,718	45,718
<b>Total cash received</b>	<b>4,912,498</b>	<b>6,089,182</b>	<b>5,072,917</b>	<b>4,637,427</b>	<b>4,627,443</b>
<b>Cash used</b>					
Employees	2,836,540	2,754,043	2,567,174	2,446,865	2,463,701
Suppliers	1,539,173	2,713,067	2,074,765	1,784,755	1,754,906
Borrowing and other financing costs	58	-	-	-	-
Competitive neutrality payments	406	454	454	454	454
Returns to the official public account	513,138	601,046	422,524	397,353	400,382
Other	5,567	3,000	3,000	3,000	3,000
<b>Total cash used</b>	<b>4,894,882</b>	<b>6,071,610</b>	<b>5,067,917</b>	<b>4,632,427</b>	<b>4,622,443</b>
<b>Net cash from/(used by) operating activities</b>	<b>17,616</b>	<b>17,572</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of plant and equipment	109	-	-	-	-
<b>Total cash received</b>	<b>109</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and software	383,485	382,687	289,972	193,351	192,790
<b>Total cash used</b>	<b>383,485</b>	<b>382,687</b>	<b>289,972</b>	<b>193,351</b>	<b>192,790</b>
<b>Net cash used by investing activities</b>	<b>(383,376)</b>	<b>(382,687)</b>	<b>(289,972)</b>	<b>(193,351)</b>	<b>(192,790)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	369,429	370,313	284,972	188,351	187,790
<b>Total cash received</b>	<b>369,429</b>	<b>370,313</b>	<b>284,972</b>	<b>188,351</b>	<b>187,790</b>
<b>Net cash from financing activities</b>	<b>369,429</b>	<b>370,313</b>	<b>284,972</b>	<b>188,351</b>	<b>187,790</b>
<b>Net increase/(decrease) in cash held</b>	<b>3,669</b>	<b>5,198</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	11,133	14,802	20,000	20,000	20,000
<b>Cash at the end of the reporting period</b>	<b>14,802</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 (DCB)	188,996	183,121	183,870	185,127	186,208
Equity injections - Act No. 2	177,850	151,592	101,102	3,224	1,582
<b>Total capital appropriations</b>	<b>366,846</b>	<b>334,713</b>	<b>284,972</b>	<b>188,351</b>	<b>187,790</b>
<b>Provided for:</b>					
Purchase of non-financial assets	362,025	339,087	284,972	188,351	187,790
Other items	4,821	(4,374)	-	-	-
<b>Total Items</b>	<b>366,846</b>	<b>334,713</b>	<b>284,972</b>	<b>188,351</b>	<b>187,790</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriations (a)	168,355	181,566	101,102	3,224	1,582
Funded by capital appropriation - DCB (b)	183,996	188,121	183,870	185,127	186,208
Funded internally from departmental resources (c)	45,331	13,000	5,000	5,000	5,000
<b>TOTAL PURCHASES</b>	<b>397,682</b>	<b>382,687</b>	<b>289,972</b>	<b>193,351</b>	<b>192,790</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	397,682	382,687	289,972	193,351	192,790
less increase in payables	(14,197)	-	-	-	-
<b>TOTAL CASH USED TO ACQUIRE ASSETS</b>	<b>383,485</b>	<b>382,687</b>	<b>289,972</b>	<b>193,351</b>	<b>192,790</b>

Prepared on Australian Accounting Standards basis.

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

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

(c) Includes funding from s74 retained revenue.

**Table 3.7: Statement of asset movements (2018-19 Budget year)**

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Software \$'000	Total \$'000
<b>As at 1 July 2018</b>					
Gross book value	4,734	397,321	359,348	1,081,699	1,843,102
Accumulated depreciation/amortisation and impairment	-	(25,283)	(59,276)	(690,869)	(775,428)
<b>Opening net book balance</b>	<b>4,734</b>	<b>372,038</b>	<b>300,072</b>	<b>390,830</b>	<b>1,067,674</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity (a)	-	-	15,865	165,701	181,566
By purchase - appropriation ordinary annual services (b)	-	101,950	58,989	27,182	188,121
By purchase - other	-	-	13,000	-	13,000
<b>Total additions</b>	<b>-</b>	<b>101,950</b>	<b>87,854</b>	<b>192,883</b>	<b>382,687</b>
<b>Other movements</b>					
Depreciation/amortisation expense	-	(104,682)	(91,977)	(104,913)	(301,572)
Impairments and other movements	-	(482)	(15)	-	(497)
<b>Total other movements</b>	<b>-</b>	<b>(105,164)</b>	<b>(91,992)</b>	<b>(104,913)</b>	<b>(302,069)</b>
<b>As at 30 June 2019</b>					
Gross book value	4,734	498,776	446,991	1,273,864	2,224,365
Accumulated depreciation/amortisation and impairment	-	(129,952)	(151,057)	(795,064)	(1,076,073)
<b>Closing net book balance</b>	<b>4,734</b>	<b>368,824</b>	<b>295,934</b>	<b>478,800</b>	<b>1,148,292</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injection appropriations provided through *Appropriation Act (No.2) 2018-2019* and Bill (No.4) 2018-2019 and prior years.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No.1) 2018-19* and Bill (No.3) 2018-19 for DCBs or other operational expenses.

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**Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>EXPENSES</b>					
Child support maintenance expense	1,492,212	1,546,933	1,573,245	1,611,179	1,649,618
Write-down and impairment of assets	95,993	89,514	100,652	101,523	102,406
<b>Total expenses</b>	<b>1,588,205</b>	<b>1,636,447</b>	<b>1,673,897</b>	<b>1,712,702</b>	<b>1,752,024</b>
<b>INCOME</b>					
<b>Non-taxation revenue</b>					
Child support maintenance revenue	1,576,208	1,625,894	1,663,711	1,702,515	1,741,837
Competitive neutrality revenue	12,935	13,804	14,461	15,344	16,742
Fees and fines	8,814	9,121	9,328	9,542	9,758
Dividends	11,595	11,441	12,192	13,199	14,920
Other revenue	-	330	330	330	330
<b>Total non-taxation revenue</b>	<b>1,609,552</b>	<b>1,660,590</b>	<b>1,700,022</b>	<b>1,740,930</b>	<b>1,783,587</b>
<b>Gains</b>					
Other Gains	12,162	10,000	10,000	10,000	10,000
<b>Total gains</b>	<b>12,162</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Total income</b>	<b>1,621,714</b>	<b>1,670,590</b>	<b>1,710,022</b>	<b>1,750,930</b>	<b>1,793,587</b>
<b>Net contribution by services</b>	<b>33,509</b>	<b>34,143</b>	<b>36,125</b>	<b>38,228</b>	<b>41,563</b>
<b>Surplus</b>	<b>33,509</b>	<b>34,143</b>	<b>36,125</b>	<b>38,228</b>	<b>41,563</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items subject to subsequent reclassification to the net cost of services</b>					
Gain on investment	7,508	-	-	-	-
<b>Total comprehensive income</b>	<b>41,017</b>	<b>34,143</b>	<b>36,125</b>	<b>38,228</b>	<b>41,563</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	135,175	143,833	152,686	161,760	161,760
Child support receivables	835,210	893,853	943,572	994,361	1,046,233
Trade and other receivables	7,184	7,005	6,231	5,390	4,436
Investment - Australian Hearing	72,214	72,214	72,214	72,214	72,214
<b>Total financial assets</b>	<b>1,049,783</b>	<b>1,116,905</b>	<b>1,174,703</b>	<b>1,233,725</b>	<b>1,284,643</b>
<b>Total assets</b>	<b>1,049,783</b>	<b>1,116,905</b>	<b>1,174,703</b>	<b>1,233,725</b>	<b>1,284,643</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Recovery of compensation payable	82,809	91,467	100,320	109,394	109,394
Child support and other payables	31,664	31,664	31,664	31,664	31,664
Child support payments received in advance	20,702	20,702	20,702	20,702	20,702
<b>Total payables</b>	<b>135,175</b>	<b>143,833</b>	<b>152,686</b>	<b>161,760</b>	<b>161,760</b>
<b>Provisions</b>					
Child support provisions	832,638	891,972	941,691	992,480	1,044,353
<b>Total provisions</b>	<b>832,638</b>	<b>891,972</b>	<b>941,691</b>	<b>992,480</b>	<b>1,044,353</b>
<b>Total liabilities</b>	<b>967,813</b>	<b>1,035,805</b>	<b>1,094,377</b>	<b>1,154,240</b>	<b>1,206,113</b>
<b>Net assets/(liabilities)</b>	<b>81,970</b>	<b>81,100</b>	<b>80,326</b>	<b>79,485</b>	<b>78,530</b>

Prepared on Australian Accounting Standards basis.

*Additional Estimates Statements – Department of Human Services*

**Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	2017-18 Actual \$'000	2018-19 Revised estimate \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Child support	1,463,520	1,487,597	1,523,526	1,560,390	1,597,745
Health compensation	295,779	309,104	316,059	323,960	332,059
Fees and fines	8,840	8,913	9,120	9,334	9,550
Competitive neutrality	13,697	13,804	14,461	15,344	16,742
Dividends	12,688	11,972	12,994	14,068	15,902
Other	898	324	324	324	324
<b>Total cash received</b>	<b>1,795,422</b>	<b>1,831,714</b>	<b>1,876,484</b>	<b>1,923,420</b>	<b>1,972,322</b>
<b>Cash used</b>					
Child support	1,461,376	1,487,597	1,523,526	1,560,390	1,597,745
Health compensation	295,775	300,446	307,206	314,886	332,059
Other	827	-	-	-	-
<b>Total cash used</b>	<b>1,757,978</b>	<b>1,788,043</b>	<b>1,830,732</b>	<b>1,875,276</b>	<b>1,929,804</b>
<b>Net cash from operating activities</b>	<b>37,444</b>	<b>43,671</b>	<b>45,752</b>	<b>48,144</b>	<b>42,518</b>
<b>Net increase/(decrease) in cash held</b>	<b>37,444</b>	<b>43,671</b>	<b>45,752</b>	<b>48,144</b>	<b>42,518</b>
<b>Cash at beginning of reporting period</b>	<b>133,145</b>	<b>135,175</b>	<b>143,833</b>	<b>152,686</b>	<b>161,760</b>
<b>Cash from the Official Public Account</b>					
Appropriations	38,192	61,186	62,662	64,178	65,715
<b>Total cash from the Official Public Account</b>	<b>38,192</b>	<b>61,186</b>	<b>62,662</b>	<b>64,178</b>	<b>65,715</b>
<b>Cash to the Official Public Account</b>					
Appropriations	(37,954)	(61,186)	(62,662)	(64,178)	(65,715)
Other	(35,652)	(35,013)	(36,899)	(39,070)	(42,518)
<b>Total cash to the Official Public Account</b>	<b>(73,606)</b>	<b>(96,199)</b>	<b>(99,561)</b>	<b>(103,248)</b>	<b>(108,233)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>135,175</b>	<b>143,833</b>	<b>152,686</b>	<b>161,760</b>	<b>161,760</b>

Prepared on Australian Accounting Standards basis.

*Additional Estimates Statements – Department of Human Services*

**Table 3.11: Schedule of administered capital budget (for the period ended 30 June)**

The Department does not have an administered capital budget.

**Table 3.12: Statement of administered asset movements (2018-19 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.
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.
Available appropriation	The <i>available appropriation</i> indicates the total appropriations available to the entity. It includes all appropriations made available to the entity in the year (+/- section 74 transfers, formal reductions, Advance to the Finance Minister and movements of funds).
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.

## *Glossary and Acronyms*

<b>Term</b>	<b>Meaning</b>
Departmental Capital Budget (DCB)	Funds proposed in Supply or Appropriation Bill 1/3/5 for the ongoing replacement of minor assets.
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 2018-19 is the budget year, 2019-20 is forward year 1, 2020-21 is forward year 2 and 2021-22 is forward year 3. This period does not include the current or budget year.

<b>Term</b>	<b>Meaning</b>
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.
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 Budget Paper No. 2, 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.

## *Glossary and Acronyms*

<b>Term</b>	<b>Meaning</b>
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: <ol style="list-style-type: none"><li>1. to explain and control the purposes for which annual appropriations are approved by the Parliament for use by agencies;</li><li>2. to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and</li><li>3. to measure and assess entity and program (non-financial) performance in contributing to government policy objectives.</li></ol>
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.
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.
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.

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Term	Meaning
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	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.
s51 determination	Under s51 of the PGPA Act, the Finance Minister may make amounts appropriated available to the entities in such instalments, and at such times as considered appropriate. The Finance Minister may withhold amounts appropriated to the entities and not make them available. Withholding of appropriation is referred to as a s51 determination.
s74 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"> <li>• retained (revenue) receipts and</li> <li>• retained (repayment) receipts.</li> </ul> <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"> <li>• receipts from the provision of departmental goods and services, recognised an accrual basis</li> <li>• amounts that are managed in trust or similar arrangements</li> <li>• receipts from the sale of minor departmental assets, such as old computers disposed of at the end of their useful life.</li> </ul> <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> <p><i>s74 Revenue</i> refers to revenue associated with s74 retained receipts recognised an accrual basis.</p>

*Glossary and Acronyms*

<b>Term</b>	<b>Meaning</b>
s75 determination	A determination made by the 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.
Supply Act	When applicable, 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).