

**Portfolio Budget Statements 2011‑12**

Budget related paper No. 1.11

Human Services Portfolio

budget initiatives and explanations of

appropriations specified by outcomes

and Programs by agency

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The document must be attributed as the Portfolio Budget Statements 2011-12 Human Services Portfolio.

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Po Box 6022

House of Representative

parliament House

canberra ACT 2600

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 2011‑12 Budget for the Human Services portfolio.

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

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

Yours sincerely

(Signed)

**Tanya Plibersek**

#### 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nfp not for publication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

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

User Guide

to the

Portfolio Budget Statements

# User Guide

The purpose of the 2011‑12 Portfolio Budget Statements (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. Agencies 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 2011‑12 (or Appropriation Bill [Parliamentary Departments] No. 1 2011‑12 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*, non‑general government sector entities are not consolidated into the Commonwealth general government sector fiscal estimates and accordingly, these entities are not reported in the PB Statements.

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# Portfolio Overview

# Human Services Portfolio Overview

## Minister and portfolio responsibilities

The Department of Human Services was created on 26 October 2004, as part of the Finance and Administration portfolio, to improve the development and delivery of government social and health related services to the Australian people.

As a result of the Administrative Arrangements Orders (AAOs) issued on 30 January 2007, the Department of Human Services and its agencies were transferred to a newly created Human Services portfolio.

The Human Services portfolio provides policy advice on service delivery matters to government to ensure effective, innovative, and efficient implementation of Government service delivery. The portfolio also delivers a range of government and other payments and services to Australians.

***New portfolio governance arrangements***

The *Human Services Legislation Amendment Bill 2011* is drafted to integrate Centrelink and Medicare Australia into the Department of Human Services from 1 July 2011. It is therefore intended that all programs currently delivered by Medicare Australia and Centrelink would be delivered by the Department from that date.

The 2011-12 Appropriation Bills are drafted on the basis that integration occurs on 1 July 2011, and therefore contain appropriations for the 2011-12 Budget year only for the Department of Human Services, and nil for Centrelink and Medicare Australia.

However, if the *Human Services Legislation Amendment Bill 2011* does not come into effect on 1 July 2011, Medicare Australia and Centrelink will remain separate agencies until such time as the legislation comes into effect. The Appropriation Bills therefore contain contingency provisions that would effectively split the Department of Human Services appropriations into separate appropriations for the three agencies.

**HUMAN SERVICES AGENCIES**

**AGENCIES WITHIN THE HUMAN SERVICES PORTFOLIO**

The Human Services portfolio currently comprises the following General Government Sector entities and Non-General Government Sector Entities, as shown in Figure 1a.

***General Government Sector Entities***

* The **Department of Human Services** (DHS) comprises the Central Department, the Child Support Program and CRS Australia. The Central Department’s role is to direct, coordinate and broker improvements to service delivery, provide policy advice on service delivery matters to government and ensure efficient implementation of Government service delivery. The Child Support Program provides support to separated parents to provide the financial and emotional support necessary for their children’s wellbeing. CRS Australia assists people with an injury or a disability to find employment or return to work by providing individualised vocational rehabilitation, and helping employers to keep their workplaces safe.
* **Centrelink** delivers a range of government payments and services for retirees, the unemployed, families, carers, parents, people with disabilities, Indigenous people, and people from diverse cultural and linguistic backgrounds, and provides services at times of major change.
* **Medicare Australia** looks after the health of Australians through efficient services and payments such as Medicare, the Pharmaceutical Benefits Scheme, the Australian Childhood Immunisation Register and the Australian Organ Donor Register.

Should the *Human Services Legislation Amendment Bill 2011* be passed and come into effect on 1 July 2011, Centrelink and Medicare Australia will be integrated into the Department of Human Services. This document has been prepared to reflect the integrated Department of Human Services, as shown in Figure 1b. Figure 1a reflects the current Human Services portfolio structure and outcomes.

***Non-General Government Sector Entities (Public Non-Financial Corporations)***

* **Australian Hearing** is one of the largest hearing service providers in the world and is dedicated to helping people manage their hearing impairment so they have a better quality of life. Australian Hearing provides a full range of hearing services for children and young people up to the age of 21, eligible adults and aged pensioners, and most war veterans.

As required under Section 12 of the *Charter of Budget Honesty Act 1998*, non-general government sector entities are not consolidated into the Commonwealth general government sector fiscal estimates. These entities are not reported in the Portfolio Budget Statements or Portfolio Additional Estimates Statements.

More comprehensive information on activities undertaken within the Department of Human Services is available on the following web site.

http://www.humanservices.gov.au

Figure 1a: Current Human Services portfolio structure and outcomes

| **Portfolio Minister for Human Services**  **The Hon Tanya Plibersek MP** |
| --- |
| **Department of Human Services**  **(including the Child Support Program and CRS Australia)**  **Portfolio Secretary: Ms Kathryn Campbell, CSC**  **Outcome 1**  Informed government decisions on, and access, to social, health and child support services for Australians through policy development and advice, and the coordination and delivery of services. |
| **Centrelink**  **Chief Executive Officer**  **Ms Carolyn Hogg, PSM**  **Outcome 1**  Self-sufficiency for individuals and families through access to personalised assistance and co-ordinated delivery of payments and services on behalf of government**.** |
| **Medicare Australia**  **Chief Executive Officer**  **Ms Lynelle Briggs**  **Outcome 1**  Access to Government health and other payment and information services to the Australian public and providers through convenient and efficient service delivery. |
| **Australian Hearing\***  **Managing Director:**  **Mr Steven Grundy**  \*This agency is a Non-General Government Sector entity and is not consolidated into the Commonwealth general government sector fiscal estimates. Therefore it is not reported in the Portfolio Budget Statements or Portfolio Additional Estimates Statements. |

### Figure 1b: New Human Services portfolio structure and outcome

| **Portfolio Minister for Human Services**  **The Hon Tanya Plibersek MP** |
| --- |
| **Department of Human Services**  **(including the Child Support Program and CRS Australia)**  **Portfolio Secretary: Ms Kathryn Campbell, CSC**  **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. |
| **Australian Hearing\***  **Managing Director:**  **Mr Steven Grundy**  \*This agency is a Non-General Government Sector entity and is not consolidated into the Commonwealth general government sector fiscal estimates. Therefore it is not reported in the Portfolio Budget Statements or Portfolio Additional Estimates Statements. |

### Portfolio resources

Table 1 shows the total new resources provided to the portfolio in the 2011‑12 budget year.

Table 1: Portfolio Resources 2011‑12

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Appropriation  Bill No. 1 | Appropriation  Bill No. 2 | Special  Appropriation | Receipts | Total |
|  | $m | $m | $m | $m | $m |
| **Department of Human Services** |  |  |  |  |  |
| Administered appropriations | 9.3 | - | 77.4 | 1,190.4 | 1,277.1 |
| Departmental appropriations | 4,193.7 | 25.2 | - | 242.4 | 4,461.3 |
| **Portfolio total:** | **4,203.0** | **25.2** | **77.4** | **1,432.8** | **5,738.4** |
| **Resources available within portfolio** | | | | | **5,738.4** |

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Agency resources and planned performance

# Department of Human Services

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# Department of Human Services

## Section 1: Agency overview and resources

### 1.1 Strategic Direction Statement

The Human Services portfolio (the portfolio) performs a significant function in the development of service delivery policy and provides access to social, health and other payments and services on behalf of Australian Government policy departments and other organisations. These payments and services support Government outcomes in policy and program areas such as Social Inclusion, Closing the Gap, Welfare Reform, Health Reform and Emergency Management.

Should the *Human Services Legislation Amendment Bill 2011* be passed, Centrelink and Medicare Australia would integrate into the Department of Human Services from 1 July 2011. This would provide further opportunities to increase efficiencies across the portfolio with the aim of delivering improved and more convenient services for Australians.

The Department of Human Services, integrated with Centrelink and Medicare Australia, is hereafter referred to as the Department.

The Department’s contribution 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 works with other government agencies to provide access to government social and health-related services that support self-sufficiency through:

* the development of innovative and flexible service delivery policy that supports the implementation of Government policy and programs;
* the design and development of service delivery systems that are convenient and accessible, and meet the diverse needs of the community;
* the provision of payments and services that match customers’ circumstances;
* support for people to help them understand their rights and responsibilities and meet their obligations; and
* work with the public, private and non-government organisations, State and Territory Governments and other Australian Government departments and agencies to build partnerships for the delivery of services.

Service Delivery Reform is the Government’s strategy to provide Australians with better access to social, health and welfare services. As part of the reform, the Department is working to enhance its flexibility and effectiveness in delivering easy, high quality services that work for all Australians. This will enable the Department to better coordinate, tailor and target its services for people based on their needs and circumstances through avenues most accessible and suited to them.

Other significant new measures affecting the Department include the National Health Reforms and Building Australia’s Future Workforce package.

The Department will also continue to contribute to the implementation of recommendations made in *Ahead of the Game: Blueprint for the Reform of Australian Government Administration* (Advisory Group on Reform of Australian Government Administration, March 2010), particularly those relating to delivering better services for citizens.

There are a number of environmental factors that will drive the activities of the Department. In summary these are:

* the demographic trend of Australia’s rapidly ageing population resulting in both increased customer numbers and a shortage of skilled working age people;
* emerging community expectations around convenient access to and quality of services;
* the need to deliver services that improve our efficiency and more effectively meet customer needs through better use of technology and self service channels;
* the need to provide timely citizen access to government services during emergencies and balance these short term demands with the continuous delivery of payments and services and support to third party providers; and
* government trends towards greater integration and cross-agency initiatives with shared services and infrastructure, to provide more efficient and less costly services.

The Department’s key strategies are set out below:

* improve the delivery of high quality services to the Australian community;
* implement the Government’s Service Delivery Reform approach – “easy, high quality and works for you”;
* work with other government agencies to develop and deliver innovative and flexible services and policies informed by service delivery expertise, customer experience and on-the-ground knowledge of the community;
* contribute to the development and delivery of government priorities, such as Participation, Social Inclusion, Closing the Gap, National Health Reform and eHealth;
* ensure service delivery is convenient and accessible and meets the diverse needs of the Australian community;
* improve service delivery at the local level, particularly for people living in areas of disadvantage and remote and regional areas;
* work with business and health professionals to deliver more effective and efficient services;
* provide advice and service delivery that balances individuals’ preference for service delivery with the risks to taxpayer funds caused by fraud and incorrect payments;
* improve the administration and integrity of the programs we deliver; and
* develop an ICT capability that supports service delivery and government priorities.

### 1.2 Agency resource statement

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: Department of Human Services Resource Statement — Budget  
Estimates for 2011‑12 as at Budget May 2011

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Estimate  of prior  year amounts  available in  2011-12 | + | Proposed  at Budget  2011-12 | = | Total  estimate  2011-12 |  | Actual  available  appropriation  2010-11 | 7 |
|  |  | $'000 |  | $'000 |  | $'000 |  | $'000 |  |
| **Ordinary annual services1** |  |  |  |  |  |  |  |  |  |
| **Departmental appropriation** |  |  |  |  |  |  |  |  |  |
| Prior year departmental appropriation2 |  | 722,186 |  |  |  | 722,186 |  | 866,699 |  |
| Departmental appropriation3 |  |  |  | 4,193,691 |  | 4,193,691 |  | 3,842,772 |  |
| s31 Relevant agency receipts4 |  |  |  | 242,432 |  | 242,432 |  | 449,939 |  |
| **Total** |  | **722,186** |  | **4,436,123** |  | **5,158,309** |  | **5,159,410** | 8 |
| **Administered expenses** |  |  |  |  |  |  |  |  |  |
| Outcome 1 |  |  |  | 9,313 |  | 9,313 |  | 6,336 |  |
| **Total** |  | **-** |  | **9,313** |  | **9,313** |  | **6,336** | 9 |
| **Total ordinary annual services** | **A** | **722,186** |  | **4,445,436** |  | **5,167,622** |  | **5,165,746** |  |
| **Other services5** |  |  |  |  |  |  |  |  |  |
| **Departmental non-operating** |  |  |  |  |  |  |  |  |  |
| Prior year departmental appropriation**2** |  | 7,944 |  |  |  | 7,944 |  | 32,545 |  |
| Equity injections |  |  |  | 25,213 |  | 25,213 |  | 77,477 |  |
| **Total** |  | **7,944** |  | **25,213** |  | **33,157** |  | **110,022** | 10 |
| **Administered non-operating** |  |  |  |  |  |  |  |  |  |
| Administered assets and liabilities |  |  |  | - |  | - |  | 160 |  |
| **Total** |  | **-** |  | **-** |  | **-** |  | **160** |  |
| **Total other services** | **B** | **7,944** |  | **25,213** |  | **33,157** |  | **110,182** |  |
| **Total available annual appropriations** |  | **730,130** |  | **4,470,649** |  | **5,200,779** |  | **5,275,928** |  |
| **Special appropriations** |  |  |  |  |  |  |  |  |  |
| **Special appropriations limited** |  |  |  |  |  |  |  |  |  |
| **by criteria/entitlement** |  |  |  |  |  |  |  |  |  |
| *Child Support (Registration and Collection) Act 1988* |  |  |  |  |  |  |  |  |  |
| *Section 77 - unremitted deductions* |  |  |  | 77,325 |  | 77,325 |  | 74,708 |  |
| *Section 78 - unexplained remittances* |  |  |  | 50 |  | 50 |  | 50 |  |
| **Total special appropriations** | **C** | **-** |  | **77,375** |  | **77,375** |  | **74,758** | 11 |
| **Total appropriations excluding**  **special accounts** |  | **730,130** |  | **4,548,024** |  | **5,278,154** |  | **5,350,686** |  |

Table 1.1: Department of Human Services Resource Statement — Budget  
Estimates for 2011‑12 as at Budget May 2011 (continued)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Estimate  of prior  year amounts  available in  2011-12 | + | Proposed  at Budget  2011-12 | = | Total  estimate  2011-12 |  | Actual  available  appropriation  2010-11 |  |
|  |
|  |
|  |
|  |
|  |  | $'000 |  | $'000 |  | $'000 |  | $'000 |  |
| **Special accounts** |  |  |  |  |  |  |  |  |  |
| Opening balance6 |  | 51,953 |  |  |  | 51,953 |  | 51,953 |  |
| Appropriation receipts |  |  |  | 78,922 |  | 78,922 |  | 76,233 |  |
| Non-appropriation receipts to |  |  |  |  |  |  |  |  |  |
| Special accounts |  |  |  | 1,190,379 |  | 1,190,379 |  | 1,150,127 |  |
| **Total Special accounts** | **D** | **51,953** |  | **1,269,301** |  | **1,321,254** |  | **1,278,313** | 12 |
| **Total resourcing** |  |  |  |  |  |  |  |  |  |
| A+B+C+D |  | **782,083** |  | **5,817,325** |  | **6,599,408** |  | **6,628,999** |  |
| Less appropriations drawn from  annual or special appropriations above  and credited to special accounts |  |  |  | 78,922 |  | 78,922 |  | 76,233 |  |
| **Total net resourcing for Department of Human Services** |  | **782,083** |  | **5,738,403** |  | **6,520,486** |  | **6,552,766** | 13 |

1 Appropriation Bill (No.1) 2011‑12.

2 Estimated adjusted balance carried forward from previous year.

3 Includes an amount of $285.001m in 2011‑12 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'. It also includes $56.121m to fund expense incurred in 2010-11.

4 s31 Relevant Agency receipts — estimate.

5 Appropriation Bill (No.2) 2011‑12.

6 Estimated opening balance for special accounts (excluding opening balances held in the special accounts in the nature of ‘Special Public Money’). For further information on special accounts see Table 3.1.2.

7 The Department of Human Services (DHS), Centrelink and Medicare Australia will be integrated on 1 July 2011 into a single agency subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament. Actual available appropriations for 2010-11 shows the combined amounts for the three agencies.

8 Total Departmental Appropriations for 2010-11 is made up of: DHS $987.007m, Centrelink $3,244.185m and Medicare Australia $928.218m.

9 Total Administered expenses for 2010-11 is made up of: DHS $6.336m.

10 Total Departmental non-operating for 2010-11 is made up of: DHS $0.734m, Centrelink $61.190m and Medicare Australia $48.098m.

11 Total special appropriations for 2010-11 is made up of: DHS $74.758m.

12 Total special accounts for 2010-11 is made up of: DHS $1,278.313m.

13 Total net resourcing for 2010-11 is made up of: DHS $2,271.075m; Centrelink $3,305.375m and Medicare Australia $976.316m.

Reader note: All figures are GST exclusive.

Third party payments from and on behalf of other agencies

|  |  |  |  |
| --- | --- | --- | --- |
|  | 2011-12 |  | 2010-11 |
|  | $'000 |  | $'000 |
| **Payments made on behalf of other agencies** |  |  |  |
| (disclosed in the respective Agency Resource Statement) |  |  |  |
| **Department of Families, Housing, Community Services**  **and Indigenous Affairs (FaHCSIA)14** |  |  |  |
| Special Appropriations - *A New Tax System (Family Assistance) (Administration) Act 1999* | 19,027,340 |  | 19,143,416 |
| Special Appropriation - *Social Security (Administration) Act 1999* | 54,104,668 |  | 50,922,915 |
| Special Appropriation - *Paid Parental Leave Act 2010* | 1,394,521 |  | 349,243 |
| Annual Appropriation - Ex Gratia and Act of Grace Payments | 3,729 |  | 3,837 |
| **Department of Innovation, Industry, Science and Research**  **(DIISR)14** |  |  |  |
| Annual Appropriation - LPG Vehicle Scheme | 33,175 |  | 43,000 |
| **Australian Government Attorney-General's Department (AG)14** |  |  |  |
| Special Appropriation - National Security and Criminal Justice - *Social Security Act 1999* | 55,500 |  | 910,981 |
| Annual Appropriation - Disaster Income Recovery Subsidy | - |  | 120,750 |
| Annual Appropriation - Queensland Premier Disaster Relief | - |  | 90,000 |
| **Department of Sustainability, Environment, Water, Population**  **and Communities (DSEWPAC)14** |  |  |  |
| Annual Appropriation - Sustainable Rural Water Use and Infrastructure | - |  | 881 |
| **Department of Infrastructure and Transport (DIT)14** |  |  |  |
| Annual Appropriation - Bass Strait Passenger Vehicle Equalisation Scheme | 41,200 |  | 40,000 |
| Annual Appropriation - Tasmanian Freight Equalisation Scheme | 114,400 |  | 110,000 |
| Annual Appropriation - Tasmanian Wheat Freight Scheme | 1,050 |  | - |
| **Department of Education, Employment and Workplace Relations**  **(DEEWR)14** |  |  |  |
| Special Appropriation - A New Tax System *(Family Assistance) (Administration)* Act 199915 | 3,778,455 |  | 3,443,385 |
| Special Appropriation - Social Security *(Administration)* Act 1999 | 13,551,226 |  | 13,586,356 |
| Special Appropriation - *Social Security Act 1991* | 2,858,396 |  | 3,089,962 |
| Special Appropriation - *Student Assistance Act 1973* | 272,061 |  | 269,428 |
| Annual Appropriation - Compensation and Debt Relief | 198 |  | 198 |
| Annual Appropriation - Child Care For Eligible Parents Undergoing Training | 53,585 |  | 52,675 |
| **Department of Agriculture, Fisheries and Forestry (DAFF)14** |  |  |  |
| Special Appropriation - *Farm Household Support Act 1992* *(Exceptional Circumstances Relief Payment)* | 8,379 |  | 152,035 |
| Annual Appropriation - Drought Assistance - Interim Income Support Payments | - |  | 1,094 |
| Annual Appropriation - Drought Assistance - Professional Advice | - |  | 15,500 |
| Annual Appropriation - Drought Assistance - Re-establishment Assistance | 9,613 |  | 24,000 |
| Annual Appropriation - Drought Policy Reform - Pilot of New Measures in Western Australia | 12,757 |  | 2,863 |
| Annual Appropriation - Tackling Climate Change - Australia's Farming Future - Climate Change Adjustment Program | 16,414 |  | 16,760 |
|  |  |  |  |

14 Numbers provided for 2010-11 represents amounts paid by Centrelink prior to integration.

15 The figures disclosed include Child Care Benefit program appropriations amounting to $2,052.4m in 2010-11 and $2,177.8m in 2011-12 which both Centrelink and DEEWR deliver to customers on behalf of DEEWR.

Third party payments from and on behalf of other agencies (continued)

|  |  |  |  |
| --- | --- | --- | --- |
|  | 2011-12 |  | 2010-11 |
|  | $'000 |  | $'000 |
| **Department of Veterans' Affairs16** |  |  |  |
| *Veterans’ Entitlements Act 1986* & Related Acts | 3,796,970 |  | 3,770,295 |
| *Military Rehabilitation and Compensation Act 2004* | 5,261 |  | 4,968 |
| *Australian Participants in British Nuclear Tests (Treatment) Act 2006* | 602 |  | 600 |
| **Department of Health and Ageing16** |  |  |  |
| *Health Insurance Act 1973* - Medical Benefits | 16,892,683 |  | 16,383,915 |
| *Dental Benefits Act 2008* | 74,829 |  | 68,089 |
| *National Health Act 1953* - Pharmaceutical Benefits | 9,525,697 |  | 8,928,407 |
| *National Health Act 1953* - Aids and Appliances | 84,441 |  | 78,107 |
| *Private Health Insurance Act 2007* | 3,728,102 |  | 4,655,935 |
| *Medical Indemnity Agreement Act 2002* | 117,199 |  | 108,699 |
| *Aged Care Act 1997* (Total) | 8,239,872 |  | 7,694,204 |
| *FMA Act 1987* - Australian Childhood Immunisation Register | 8,340 |  | 9,494 |
| **Department of Climate Change and Energy Efficiency16** | - |  | - |
| *Water Entitlements and Home Insulation Act 2009-2010* | - |  | 21,989 |
| **Total payments made on behalf of other agencies** | **137,810,663** |  | **134,113,981** |
|  |  |  |  |
| **Receipts received from other agencies for the provision of services** |  |  |  |
| Australian Electoral Commission (AEC) | - |  | 5,433 |
| Australian Government Attorney-General's Department (AG) | - |  | 546 |
| Centrelink17 | - |  | 8,985 |
| Department of Climate Change and Energy Efficiency (DCCEE) | 446 |  | 12,934 |
| Department of Defence | 623 |  | 609 |
| Department of Education, Employment and Workplace Relations (DEEWR) | 144,156 |  | 257,861 |
| Department of Families, Housing, Community Services |  |  |  |
| and Indigenous Affairs (FaHCSIA) | 9,324 |  | 16,413 |
| Department of Finance and Deregulation (DOFD) | - |  | 500 |
| Department of Foreign Affairs and Trade (DFAT) | 4,940 |  | 5,848 |
| Department of Health and Ageing (DoHA) | 14,783 |  | 31,876 |
| Department of Human Services (DHS)17 | - |  | 11,807 |
| Department of Immigration and Citizenship (DIAC) | - |  | 334 |
| Department of Infrastructure and Transport (DIT) | - |  | 1,061 |
| Department of Veterans' Affairs (DVA) | 16,355 |  | 22,514 |
| Medicare Australia (MA)17 | - |  | 1,050 |
| **Total s31 Relevant agency receipts received for the provision of services18** | **190,627** |  | **377,771** |

16 Numbers provided for 2010-11 represents amounts paid by Medicare Australia prior to integration.

17 Numbers provided for 2010-11 represents receipts received between DHS, MA and Centrelink.

18 Total s31 relevant agency receipts are made up of: DHS $160.206m, Centrelink $115.732m and MA $101.833m.

### 1.3 Budget measures

Budget measures relating to the Department of Human Services are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Department of Human Services 2011‑12 Budget measures

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Expense measures** |  |  |  |  |  |  |
| Service Delivery Reform |  |  |  |  |  |  |
| - improving services |  |  |  |  |  |  |
| - increased support for people needing assistance | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 11,266 | 18,056 | 21,942 | 21,563 |
| - involving users and the community in designing improved service delivery | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 4,572 | 4,557 | 1,941 | 1,944 |
| - improving access |  |  |  |  |  |  |
| - extending services through Medicare and Centrelink  one-stop-shops | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 8,148 | 8,973 | 9,213 | 1,410 |
| - extension of rural mobile services and outreach support for the homeless | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 2,720 | 4,758 | 8,038 | 8,947 |
| - claiming Medicare benefits online | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,241 | 929 | (882) | (1,696) |
| - single web and telephone service | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 11,806 | 5,668 | 4,591 | 3,805 |
| - improving portfolio business |  |  |  |  |  |  |
| - improving online services |  |  |  |  |  |  |
| Departmental expenses | 1.1 | - | 41,455 | 25,151 | 15,575 | 21,426 |
| - integrated business operation and workflow management system | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | (41,583) | (98,810) | (100,206) | (100,725) |
| - simplifying and automating online services | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | (6,285) | (23,865) | (47,472) | (62,784) |
| - integrating the portfolio |  |  |  |  |  |  |
| - corporate integration | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 65,625 | 40,915 | 18,470 | 12,396 |

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Service Delivery Reform (continued) |  |  |  |  |  |  |
| - integrating the portfolio (continued) |  |  |  |  |  |  |
| - information and communications technology integration | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 10,610 | 3,031 | (10,182) | (31,995) |
| Centrelink - call centre supplementation | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 51,000 | - | - | - |
| Building Australia's Future Workforce | 1.1 |  |  |  |  |  |
| - improved services - tailored support for job seekers | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 3,815 | 4,126 | 5,464 | 6,122 |
| - Community Innovation through Collaboration |  |  |  |  |  |  |
| Departmental expenses |  | - | 1,474 | 1,488 | 1,502 | 1,516 |
| Administered expenses |  | - | 2,760 | 10,790 | 9,821 | 8,853 |
| Fraud prevention and compliance  - improving compliance with income reporting | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 3,196 | 2,095 | 1,573 | 2,589 |
| **Attorney-General's Department** |  |  |  |  |  |  |
| Natural Disaster Recovery and Rebuilding |  |  |  |  |  |  |
| - Assistance to individuals affected by floods in Queensland and other states | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 13,600 | - | - | - | - |
| - assistance to individuals affected by Tropical Cyclone Yasi | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 6,400 | - | - | - | - |
| **Department of Agriculture, Fisheries and Forestry** |  |  |  |  |  |  |
| Drought Assistance |  |  |  |  |  |  |
| - Exceptional Circumstances assistance for primary producers | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 382 | 338 | - | - | - |
| - Exceptional Circumstances assistance for small businesses | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 4 | 434 | - | - | - |
| - re-establishment assistance - extension | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 503 | 18 | - | - |
| - transitional income support - extension | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,626 | 37 | - | - |
| - professional advice and planning grant - wind up costs | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | (1,175) | 1,331 | - | - | - |
| Drought policy reform - pilot of new measures in Western Australia - extension and expansion | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 7,358 | 105 | - | - |

* 1. Measures for 2010–11 are related to Centrelink.

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Expense measures** |  |  |  |  |  |  |
| **Department of Broadband, Communications and the Digital Economy** |  |  |  |  |  |  |
| Digital Television Switchover - assistance | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 6,445 | 22,938 | 11,813 | 229 |
| **Department of Education, Employment and Workplace Relations** |  |  |  |  |  |  |
| Natural Disaster Recovery and Rebuilding |  |  |  |  |  |  |
| - assistance to business affected by Tropical Cyclone Yasi | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 7,000 | - | - | - | - |
| Employment Services Arrangements | 1.1 |  |  |  |  |  |
| - efficiencies |  |  |  |  |  |  |
| Departmental expenses |  | - | 1,051 | (15,029) | (15,200) | (15,332) |
| - New Enterprise Incentive Scheme - continuation and extension to Disability Employment Services job seekers | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,285 | 77 | 74 | 112 |
| Building Australia's Future Workforce |  |  |  |  |  |  |
| - connection interviews and jobseeker workshops | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 4,039 | 4,769 | 4,409 | 4,446 |
| - wage subsidy for the very long-term unemployed | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,309 | 185 | 187 | 188 |
| - increased obligations for very long-term unemployed job seekers | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 6 | 1,599 | 1,664 | 1,674 |
| - Priority Employment Area initiatives - extension | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 3,084 | 3,055 | - | - |
| - changes to the eligibility criteria for Youth Allowance (Other) and Newstart Allowance | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 7,514 | 3,135 | 2,224 | 2,189 |
| - improved access to the Language, Literacy, and Numeracy program | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 52 | 52 | 53 | 53 |
| - incentives for single parents and Parenting Payment reforms | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 2,932 | 6,037 | 2,345 | 2,878 |
| - streamlining services for job seekers | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 8,710 | 7,918 | 6,278 | 6,193 |

1. Measures for 2010–11 are related to Centrelink.

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Expense measures** |  |  |  |  |  |  |
| **Department of Education, Employment and Workplace Relations (continued)** |  |  |  |  |  |  |
| Building Australia's Future Workforce (continued) |  |  |  |  |  |  |
| - targeted locations income management and extension of the School Enrolment and Attendance measure | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 5,606 | - | - | - |
| - Compulsory Participation Plans and Support for Teenage Parents - targeted locations | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 9,692 | 4,650 | 1,977 | 1,979 |
| - transitional activities for early school leavers | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 677 | 101 | 102 | 103 |
| - Compulsory participation requirements for Jobless Families - targeted locations | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 11,977 | 8,696 | 6,669 | 6,676 |
| **Department of Families, Housing, Community Services and Indigenous Affairs** |  |  |  |  |  |  |
| Strengthening Compliance for Child Support | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 10,836 | 10,931 | 11,026 | 11,510 |
| Social Security Agreement with Hungary | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,410 | 2,784 | 372 | 375 |
| Provisional Partner Visa Holders - Entitlement to Special Benefit | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,138 | (913) | (1,041) | (1,050) |
| Cape York Welfare Reform Trial - extension | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,437 | 1,450 | - | - |
| Child protection and voluntary income management in Western Australia - continuation | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 10,849 | - | - | - |
| Disability Support Pension - portability changes | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 205 | 1,582 | 1,581 | 1,243 | 1,076 |
| Reform of family payments |  |  |  |  |  |  |
| - pause indexation of upper limits and thresholds for a further two years | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 78 | (5,008) | (14,521) | (14,652) |

1. Measures for 2010–11 are related to Centrelink.

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Expense measures** |  |  |  |  |  |  |
| **Department of Families, Housing, Community Services and Indigenous Affairs (continued)** |  |  |  |  |  |  |
| Reform of family payments (continued) |  |  |  |  |  |  |
| - pause indexation of Family Tax Benefit supplements for three years | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 150 | 156 | (107) | (247) | (491) |
| Reform of Family Payments - Aligning Family Tax Benefit Part A eligibility with Youth Allowance age of independence | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,537 | (83) | (184) | (232) |
| Community Development Employment Projects program - eligibility for the Approved Program of Work Supplement | 1.1 |  |  |  |  |  |
| Departmental expenses1 |  | 90 | 1,896 | 199 | 201 | 203 |
| Building Australia's Future Workforce |  |  |  |  |  |  |
| - implementation of more efficient and accurate assessments for Disability Support Pension | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 2,784 | 1,381 | 1,052 | 1,061 |
| - Disability Support Pension - participation requirements | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 8,308 | 14,917 | 25,703 | 18,832 |
| - Disability Support Pension - allow all recipients to work up to 30 hours a week | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 742 | 2,676 | - | - |
| - Audit of Disability Support Pension new claim assessments | 1.1 | - | - | - | - | - |
| Departmental expenses |  |  |  |  |  |  |
| - targeted locations income management and extension of the School Enrolment and Attendance Measure | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 8,845 | 19,823 | 19,718 | 19,642 |
| **Department of Health and Ageing** |  |  |  |  |  |  |
| Pharmaceutical Benefits Scheme |  |  |  |  |  |  |
| - new listings from 1 April 2011 | 1.1 |  |  |  |  |  |
| Departmental expenses2 |  | 23 | 94 | 103 | 107 | 113 |
| - new listing from 1 July 2011 | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 123 | 124 | 126 | 126 |
| Medicare Benefits Schedule - new and revised listings |  |  |  |  |  |  |
| Departmental expenses2 |  | 149 | 94 | 58 | 46 | 51 |

1Measures for 2010–11 are related to Centrelink.

2 Measures for 2010–11 are related to Medicare Australia.

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Expense measures** |  |  |  |  |  |  |
| **Department of Health and Ageing (continued)** |  |  |  |  |  |  |
| Aged Care - Residential aged care viability supplement - continuation and expansion | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 165 | - | - | - |
| Primary Care - redirection of the domestic violence referral points project | 1.1 |  |  |  |  |  |
| Departmental expenses2 |  | 53 | 188 | - | - | - |
| A Better Start for Children with Disability - Early Intervention | 1.1 |  |  |  |  |  |
| Departmental expenses2 |  | 170 | 178 | 101 | 82 | 50 |
| Diagnostic imaging - reforms | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 61 | 124 | 118 | 75 |
| National Mental Health Reform |  |  |  |  |  |  |
| - health and wellbeing checks for three year olds | 1.1 | - | - | 43 | - | - |
| Departmental expenses |  |  |  |  |  |  |
| - Better Access Initiative - rationalisation of allied health treatment sessions | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | (110) | (220) | (281) | (350) |
| National Health and Hospitals Network - General practice and primary care - coordinated diabetes care - deferral | 1.1 |  |  |  |  |  |
| Departmental expenses3 |  | - | - | - | - | - |
| Primary care - continuation of incentives to improve access to after-hours care | 1.1 |  |  |  |  |  |
| Departmental expenses3 |  | - | - | - | - | - |
| Better access initiative for occupational therapists and social workers - continuation | 1.1 |  |  |  |  |  |
| Departmental expenses3 |  | - | - | - | - | - |
| **Department of Veteran Affairs** |  |  |  |  |  |  |
| Prisoner of War Recognition Supplement - establishment | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 106 | 8 | 8 | 8 |

2 Measures for 2010–11 are related to Medicare Australia.

3 These measures will appear in Budget Paper No.2 and the estimates for the Department of Human Services will be adjusted post Budget.

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Cross Portfolio** |  |  |  |  |  |  |
| Migration Program - allocation of places for 2011-12 | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | 1,437 | 2,209 | 3,343 | 3,652 |
| Natural Disaster Recovery and Rebuilding - Commission of Inquiry into Queensland Floods | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | (87) | - | - | - |
| Efficiency dividend - temporary increase in the rate | 1.1 |  |  |  |  |  |
| Departmental expenses |  | - | (18,039) | (36,425) | (45,283) | (54,334) |
| **Total expense measures** |  |  |  |  |  |  |
| Administered |  | **-** | **2,760** | **10,790** | **9,821** | **8,853** |
| Departmental |  | **27,051** | **280,837** | **61,171** | **(46,250)** | **(118,429)** |
| **Total** |  | **27,051** | **283,597** | **71,961** | **(36,429)** | **(109,576)** |

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Capital measures** |  |  |  |  |  |  |
| Service Delivery Reform |  |  |  |  |  |  |
| - improving access |  |  |  |  |  |  |
| - extending services through Medicare and Centrelink  one-stop-shops | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | - | - | - |
| - single web and telephone service | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | - | - | - |
| - improving portfolio business |  |  |  |  |  |  |
| - improving online services | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | - | - | - |
| - integrating the portfolio |  |  |  |  |  |  |
| - corporate integration | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | - | - | - |
| - information and communications technology integration | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | - | - | - |
| Building Australia's Future Workforce |  |  |  |  |  |  |
| -improved services - tailored support for job seekers | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | - | - | - |
| **Department of Broadband, Communications and the Digital Economy** |  |  |  |  |  |  |
| Digital Television Switchover - assistance | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | - | 822 | - | - |
| **Department of Education, Employment and Workplace Relations** |  |  |  |  |  |  |
| Building Australia's Future Workforce |  |  |  |  |  |  |
| - connection interviews and jobseeker workshops | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | 312 | - | - | - |
| - streamlining services for job seekers | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | 3,233 | - | - | - |
| **Department of Families, Housing, Community Services and Indigenous Affairs** |  |  |  |  |  |  |
| Building Australia's Future Workforce |  |  |  |  |  |  |
| - targeted locations income management and extension of School Enrolment and Attendance Measure | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | 288 | - | - | - |
| **Department of Health and Ageing** |  |  |  |  |  |  |
| Aged Care - Residential aged care viability supplement - continuation and expansion | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | 194 | - | - | - |

Prepared on a Government Finance Statistics (fiscal) basis.

Table 1.2: Department of Human Services 2011‑12 Budget measures (continued)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Program | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Capital measures (continued)** |  |  |  |  |  |  |
| **Cross Portfolio** |  |  |  |  |  |  |
| Efficiency dividend - temporary increase in the rate | 1.1 |  |  |  |  |  |
| Departmental capital |  | - | (1,447) | (1,614) | (1,597) | (3,666) |
|  |  |  |  |  |  |  |
| **Total Depatmental capital measures** |  | **-** | **2,580** | **(792)** | **(1,597)** | **(3,666)** |

Prepared on a Government Finance Statistics (fiscal) basis.

Note: The measures “*Family Tax Benefit Part A – more flexible advances*”, “*Healthy Start for School*”, “*Child Care Rebate – additional payment option*”, “*Building Australia’s Future Workforce -* *Supporting Families with Teenagers*”, “*Drought Assistance – interim income support for primary producers – Delungra area*”, “*Drought Assistance – interim income support for small business – Delungra area*”, “*Community Development Employment Projects program – continuation of grandfathered wage arrangements*”, and “*Pharmaceutical Benefits Scheme – new and extensions to listings from 1 February 2011*” will appear in the Budget Paper No.2 as they were decided after MYEFO. However they were reported in the 2010-11 Portfolio Additional Estimates Statements and therefore will not appear in 2011-12 Portfolio Budget Statements.

### 1.4 Transition from previous program structure to integrated program structure

The proposed integration of Centrelink and Medicare Australia into the Department of Human Services has resulted in a review of the Program Structure across the three agencies. The table below outlines the transition from the 2010-11 Budget year to the program reporting framework used for the 2011-12 Budget.

**Figure 2: Transition Table**

## Centrelink Program 1.1 has been integrated into Department of Human Services program 1.1. Medicare programs 1.1, 1.2 and 1.3 have been integrated into Department of HumanServices program 1.1. Medicare program 1.4 ceased in 2010-11Section 2: Outcomes and planned performance

### 2.1 Outcomes and performance information

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 agencies achieve the intended results of their outcome statements. Agencies 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, specifying the performance indicators and targets used to assess and monitor the performance of the Department of Human Services in achieving Government outcomes.

|  |
| --- |
| 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. |

#### Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for Outcome 1 by program.

Table 2.1: Budgeted Expenses 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.** | | 2010-11 |  | 2011-12 |
|  |  | Estimated |  | Estimated |
|  |  | actual |  | expenses |
|  |  | expenses | 3 |  |
|  |  | $'000 |  | $'000 |
| **Program 1.1: Services to the Community** |  |  |  |  |
| Administered expenses |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) |  | 4,846 |  | 7,766 |
| Expenses not requiring appropriation in the Budget year 1 |  | 53 |  | 53 |
| Departmental expenses |  |  |  |  |
| Departmental appropriation2 |  | 4,095,353 |  | 4,092,919 |
| Expenses not requiring appropriation in the Budget year1 |  | 372,044 |  | 250,960 |
|  |  |  |  |  |
| **Total for Program 1.1** |  | **4,472,296** | 4 | **4,351,698** |
|  |  |  |  |  |
| Departmental expenses by subfunction |  |  |  |  |
| Medical services and benefit |  | 588,789 |  | - |
| Pharmaceutical services and benefits |  | 162,962 |  | - |
| Health - general administration |  | - |  | 714,775 |
| Assistance to people with disabilities |  | 189,724 |  | 158,373 |
| Social security and welfare - general administration |  | 3,525,922 |  | 3,470,731 |
|  |  |  |  |  |
| **Program 1.2: Child Support** |  |  |  |  |
| Administered expenses |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) |  | 1,475 |  | 1,547 |
| Special appropriations |  | 74,758 |  | 77,375 |
| Special Accounts |  | 1,078,476 |  | 1,130,636 |
| Expenses not requiring appropriation in the Budget year1 |  | 125,377 |  | 115,652 |
|  |  |  |  |  |
| **Total for Program 1.2** |  | **1,280,086** | 5 | **1,325,210** |
|  |  |  |  |  |
| **Outcome 1 Totals by appropriation type** |  |  |  |  |
| Administered Expenses |  |  |  |  |
| Ordinary annual services (Appropriation Bill No. 1) |  | 6,321 |  | 9,313 |
| Special appropriations |  | 74,758 |  | 77,375 |
| Special Accounts |  | 1,078,476 |  | 1,130,636 |
| Expenses not requiring appropriation in the Budget year1 |  | 125,430 |  | 115,705 |
| Departmental expenses |  |  |  |  |
| Departmental appropriation2 |  | 4,095,353 |  | 4,092,919 |
| Expenses not requiring appropriation in the Budget year1 |  | 372,044 |  | 250,960 |
|  |  |  |  |  |
| **Total expenses for Outcome 1** |  | **5,752,382** | 6 | **5,676,908** |
|  |  |  |  |  |
|  |  | 2010-11 |  | 2011-12 |
| **Average Staffing Level (number)** |  | 34,839 | 7 | 33,583 |

1Departmental expenses not requiring appropriation in the Budget year is made up of unfunded depreciation expense, amortisation expense, audit services and operating results. Administered expenses not requiring appropriation in the Budget year is made up of depreciation expense and net write down of assets.

2 Departmental Appropriation combines expenses funded by ‘Ordinary annual services (Appropriation Bill No. 1)’ and ‘Revenue from independent sources (s31).

3 The Department of Human Services, Centrelink and Medicare Australia will be integrated on 1 July 2011 into a single agency subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament. Actual available appropriations for 2010-11 shows the combined amounts for the three agencies.

4 Total for Program 1.1 for 2010-11 is made up of: DHS $810.357m; Centrelink $2,910.188m and Medicare Australia $751.751m.

5 Total for Program 1.2 for 2010-11 is made up of:DHS $1,280.086m.

6 Total Expenses for Outcome 1 for 2010-11 is made up of: DHS $2,090.443m; Centrelink $2,910.188m and Medicare Australia $751.751m.

7 Average Staffing Level (ASL) for 2010-11 is made up of DHS 5,625; Centrelink 24,030 and Medicare Australia 5,184. Actual ASL at 30 April 2011 was 34,013.

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

#### Contributions to Outcome 1

|  |
| --- |
| Program 1.1: Services to the Community |

|  |
| --- |
| Program objectives   * Individuals, families and communities are supported to achieve greater self sufficiency; * Policy development and decision-making is supported by the provision of information and service delivery policy advice; * Efficient and responsive service delivery; * People have access to high quality social, health and child support services and payments appropriate to their circumstances; and * Providers and businesses are supported by a service delivery system that facilitates payment transfers, referrals and other services. |
| Linked to:  The Department of Human Services delivers a range of payments and services on behalf of a number of government departments and other entities, including:   * Department of Education, Employment and Workplace Relations * Department of Families, Housing, Community Services and Indigenous Affairs (including Family Assistance Office) * Department of Infrastructure and Transport * Department of Veterans’ Affairs * Department of Health and Ageing * Department of Agriculture, Fisheries and Forestry * Department of Foreign Affairs and Trade * Department of Sustainability, Environment, Water, Population and Community * Department of Broadband, Communications and Digital Economy * Department of Immigration and Citizenship * Department of Innovation, Industry, Science and Research * Department of the Treasury * Department of Climate Change and Energy Efficiency * Attorney-General’s Department * Australian Taxation Office * Australian Electoral Commission * Department of Defence * Australian Organ and Tissue Donation and Transplantation Authority * Various State and Territory Governments * Countries with which Australia has an International Social Security Agreement |

Program 1.1 Expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | Revised | Budget | Forward | Forward | Forward |
|  | budget |  | year 1 | year 2 | year 3 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Income Management Card | 4,846 | 5,006 | 5,006 | 5,006 | 5,006 |
| Future Workforce | - | 2,760 | 10,790 | 9,821 | 8,853 |
| Expenses not requiring appropriation in the Budget year1 | | 53 | 54 | - | - |
| Annual departmental expenses: |  |  |  |  |  |
| funded by: |  |  |  |  |  |
| Departmental appropriation | 3,642,514 | 3,852,906 | 3,617,352 | 3,618,747 | 3,608,961 |
| Revenue from other sources | 452,839 | 240,013 | 232,575 | 231,575 | 230,939 |
| Expenses not requiring appropriation in the Budget year1 | | 250,960 | 241,950 | 243,976 | 249,366 |
| **Total program expenses** | **4,472,296** | **4,351,698** | **4,107,727** | **4,109,125** | **4,103,125** |
|  |  |  |  |  |  |
| **Departmental expenses by subfunction** | | |  |  |  |
| Medical services and benefit | 588,789 | - | - | - | - |
| Pharmaceutical services and benefits | | - | - | - | - |
| Health - general administration | - | 714,775 | 637,850 | 640,251 | 662,410 |
| Assistance to people with disabilities | | 158,373 | 157,734 | 157,709 | 159,059 |
| Social security and welfare - general administration | | 3,470,731 | 3,296,293 | 3,296,338 | 3,267,797 |
| **Total Departmental expenses by subfunction** | | **4,343,879** | **4,091,877** | **4,094,298** | **4,089,266** |

1 Departmental expenses not requiring appropriation in the Budget year is made up of unfunded depreciation expense, amortisation expense, audit services and operating results. Administered expenses not requiring appropriation in the Budget year is made up of depreciation expense.

|  |
| --- |
| Program 1.1 Deliverables  The Department supports individuals, families and communities to achieve greater self-sufficiency by providing access to social, health and child support payments and services on behalf of Government. The Department provides access through deliverables which include:   * customer service centres (including one-stop-shops) located across Australia; * online services; * call centres; and * systems that support the delivery of services by providers and business.   The Department also provides access to tailored services including:   * translated information on payments and services, interpreter services and multicultural service officers; * access points that deliver self-help facilities; * agents located in rural and remote communities who provide a range of products and services and remote access service centres that deliver face-to-face services; * Australian Government Mobile Offices which provide services in rural,remote and disaster affected communities; * Indigenous Service Officers who connect Indigenous people and communities with departmental services; * referrals to support services and the provision of specialist services through the department’s health and allied health professionals which include psychologists, social workers, occupational therapists, registered nurses, physiotherapists, exercise physiologists, rehabilitation counsellors; and * the delivery of expert assessment, injury management, vocational rehabilitation and employment services to assist people who have a disability, injury or health condition to get and keep a job through CRS Australia.   The Department is also seeking to improve services and support through:   * Local Connections to Work sites which aim to connect individuals to community services under one roof; and * case-coordination sites that deliver specialist services for those who suffer from multiple disadvantages.   The Department also supports policy development through the provision of service delivery policy advice and the coordination and development of specific initiatives on behalf of government.  The level of access to payments and services that support greater self-sufficiency is also demonstrated by:   * the total value of payments delivered on behalf of policy departments; and * the total amount of child support transferred between parents.   The delivery of access to payments and services will be reported through the:   * number of Customer Service Centres; * number of website visits; * number of calls to call centres answered; * number of languages information on payments and services are provided in; * number of languages interpreter services are provided in; * total amount of child support transferred between parents; * number of multicultural services officers; * number of access points that deliver self-help facilities; * number of agents located in rural and remote communities that deliver face‑to‑face services; * number of Australian Government Mobile Offices which provide services in rural, remote and disaster affected communities; * number of health and allied health professionals which include psychologists, social workers, occupational therapists, registered nurses, physiotherapists, exercise physiologists, rehabilitation counsellors; * number of Local Connections to Work sites (these aim to connect individuals to community services under one roof); * the number of case-coordination sites (these deliver specialist services for those who suffer from multiple disadvantages); and, * that CRS Australia remains certified against the Disability Services Standards and other system accreditation requirements. |

|  |
| --- |
| Program 1.1 Key Performance Indicators  Should the Human Services Legislation Amendment Bill 2011 be passed and come into effect on 1 July 2011, Centrelink and Medicare Australia would be integrated into the Department of Human Services from 1 July 2011.For the purposes of the 2011-12 Portfolio Budget Statements, the Department has moved from specific Key Performance Indicators (KPIs) for DHS, Medicare Australia and Centrelink to one set of KPIs for the integrated department. This reflects the potential passage of the Human Services Legislation Amendment Bill 2011. At a high level, the Department’s performance will be demonstrated through: |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
| Key Performance | Revised | Budget | Forward | Forward | Forward |
| Indicators | budget | target | year 1 | year 2 | year 3 |
|  |  |  |  |  |  |
| Minister is satisfied with the quality, relevance and timeliness of ministerial briefing, correspondence and other departmental advice. | N/A | Satisfied | Satisfied | Satisfied | Satisfied |
|  |  |  |  |  |  |
| Effective working arrangements with other government departments are in place which support the department’s contribution to policy development through service delivery policy advice. | N/A | Effective | Effective | Effective | Effective |
|  |  |  |  |  |  |
| Key initiatives delivered within timeframes and on budget. | N/A | All | All | All | All |
|  |  |  |  |  |  |
| Achievement of payment quality standards. | N/A | Achieved | Achieved | Achieved | Achieved |
|  |  |  |  |  |  |
| Achievement of customer satisfaction standards. | N/A | Achieved | Achieved | Achieved | Achieved |
|  |  |  |  |  |  |
| Increase in the proportion of transactions completed through electronic channels. | N/A | Increase | Increase | Increase | Increase |
|  |  |  |  |  |  |
| Support economic and social participation of Indigenous Australians through the timely delivery of appropriate departmental payments and services. | N/A | Baselining  In 2011-12 | Note: Baselining  In 2011-12 | Note: Baselining  In 2011-12 | Note: Baselining  In 2011-12 |
|  |  |  |  |  |  |
| CRS Australia to maximise workforce participation rates for Government at or above the market average for job seekers that remain in employment for 13 weeks. | 70% | 70% | 70% | 70% | 70% |

|  |
| --- |
| Program 1.2: Child Support |

|  |
| --- |
| Program 1.2 Objective   * The Child Support Program is designed to ensure that both parents contribute to the cost of their children, according to their capacity. The scheme is expected to transfer $3.1 billion between parents for the benefits of approximately 1.2 million children in 2011-12. |

|  |
| --- |
| Program 1.2 Expenses   * Movement in program expenses across the forward years is due to increases in amounts of child support being transferred between parents. |

Program 1.2 Expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | Revised | Budget | Forward | Forward | Forward |
|  | budget |  | year 1 | year 2 | year 3 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| *Child Support dishonoured cheques and other shortfalls* | | 1,547 | 1,596 | 1,636 | 1,677 |
| Special Appropriations: |  |  |  |  |  |
| *Child Support s77 - unremitted deductions* | | 77,325 | 79,750 | 81,745 | 83,790 |
| *Child Support s77 - unexplained remittance* | | 50 | 50 | 50 | 50 |
| Special Account Expenses: |  |  |  |  |  |
| *Child Support Account* | 1,078,476 | 1,130,636 | 1,166,822 | 1,196,586 | 1,227,093 |
| Expenses not requiring appropriation in |  |  |  |  |  |
| the Budget year 1 | 125,377 | 115,652 | 118,529 | 120,894 | 123,319 |
| **Total program expenses** | **1,280,086** | **1,325,210** | **1,366,747** | **1,400,911** | **1,435,929** |

1. Expenses not requiring appropriation in the Budget year is made up of net write-down of assets.

|  |
| --- |
| Program 1.2 Deliverables   * Collect and disburse child support payments. |

Program 1.2 Key Performance Indicators

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
| Key Performance | Revised | Budget | Forward | Forward | Forward |
| Indicators | budget | target | year 1 | year 2 | year 3 |
|  |  |  |  |  |  |
| Total amount of child support transferred between parents. | $3.0 billion | $3.1 billion | $3.1 billion | $3.2 billion | $3.2 billion |
|  |  |  |  |  |  |
| Child Support collection rate (CSA collect only). | 91.5% | 91.6% | 91.7% | 91.7% | 91.7% |
|  |  |  |  |  |  |
| Percentage of private collect cases to total active cases (CSA and private collect cases). | 52% | 52% | 52% | 52% | 52% |
|  |  |  |  |  |  |
| The percentage of domestic active paying parents without debt. | 73.5% | 73.5% | 73.5% | 73.5% | 73.5% |

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2011‑12 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government Indigenous expenditure.

### 3.1 Explanatory tables

#### 3.1.1 Movement of administered funds between years

There are no movements of administered funds between years for the Department of Human Services.

#### 3.1.2 Special Accounts

Special Accounts provide a means to set aside and record amounts used for specified purposes. Special Accounts can be created by a Finance Minister’s Determination under the *FMA Act* or under separate enabling legislation. Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by the Department.

Table 3.1.2: Estimates of Special Account Flows and Balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening |  |  |  | Closing |
|  |  | balance | Receipts | Payments | Adjustments | balance |
|  |  | **2011-12** | **2011-12** | **2011-12** | **2011-12** | **2011-12** |
|  |  | *2010-11* | *2010-11* | *2010-11* | *2010-11* | *2010-11* |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| Child Support Account1 (A) | 1 | **51,953** | **1,269,301** | **(1,269,301)** | **-** | **51,953** |
|  |  | *51,953* | *1,226,360* | *(1,226,360)* | *-* | *51,953* |
|  |  |  |  |  |  |  |
| Recovery of Compensation for Health Care & Other Services Special Account2 (A) | 1 | **56,586** | **246,136** | **(245,931)** | **-** | **56,791** |
|  |  | *56,386* | *241,073* | *(240,873)* | *-* | *56,586* |
|  |  |  |  |  |  |  |
| Superannuation Clearing House3 (A) | 1 | **-** | **136,713** | **(136,713)** | **-** | **-** |
|  |  | *-* | *53,554* | *(53,554)* | *-* | *-* |
|  |  |  |  |  |  |  |
| Other Trust Moneys - Department of Human Services Special Account4 (A) | 1 | **-** | **-** | **-** | **-** | **-** |
|  |  | *-* | *-* | *-* | *-* | *-* |
|  |  |  |  |  |  |  |
| Commonwealth Service Delivery Agency Other Trust Moneys Account5 (A) | 1 | **-** | **-** | **-** | **-** | **-** |
|  |  | *123* | *2,652* | *(2,775)* | *-* | *-* |
|  |  |  |  |  |  |  |
| Services for Other Entities and Trust Moneys - Medicare Australia Special Account6 (D) | 1 | **-** | **-** | **-** | **-** | **-** |
|  |  | *99* | *1,470* | *(1,470)* | *-* | *99* |
|  |  |  |  |  |  |  |
| Services for Other Entities and Trust Moneys – Department of Human Services Special Account7 (A) & (D) | 1 | **-** | **4,387** | **(3,731)** | **99** | **755** |
|  |  | *-* | *-* | *-* | *-* | *-* |
|  |  |  |  |  |  |  |
| **Total Special Accounts** |  |  |  |  |  |  |
| **2011-12 Budget estimate** |  | **108,539** | **1,656,537** | **(1,655,676)** | **99** | **109,499** |
|  |  |  |  |  |  |  |
| *Total Special Accounts* |  |  |  |  |  |  |
| *2010-11 estimate actual* |  | *108,561* | *1,525,109* | *(1,525,032)* | *-* | *108,638* |

(A) = Administered

(D) = Departmental

1. Child Support Account - s73 *Child Support (Registration and Collection) Act 1988* is operated by the Department of Human Services. The purpose of this account is to receive payments for child support debts and appropriation amounts to be paid to child support recipients.
2. Recovery of Compensation for Health Care and Other Services Special Account - s20 *FMA Act* Determination 2005/24 - was operated by Medicare Australia in 2010-11. Funds are held pending a determination of the amount recoverable in respect of Medicare Benefits and nursing Home or Residential Care Subsidies paid. The amount recovered is returned to the Official Public Account via the Department of Health and Ageing.
3. Superannuation Clearing House Special Account - s20 *FMA Act* Determination 2010/05 was operated by Medicare Australia in 2010-11. The purpose of this account is for the receipt of employer superannuation contributions by eligible employers and payment to the relevant superannuation funds.
4. Other Trust Moneys - Department of Human Services Special Account, s20 *FMA Act* Determination 2005/12 - this special account operated by the Department of Human Services is expected to be abolished from 1 July 2011 subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament and a consequent determination made under s20 of the *FMA Act*.
5. Commonwealth Service Delivery Agency Other Trust Moneys Account - s20 *FMA Act* Determination 2001/4 - this special account operated by Centrelink in 2010-11 is expected to be abolished from 1 July 2011 subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament and a consequent determination made under s20 of the *FMA Act*.
6. Services for Other Entities and Trust Moneys - Medicare Australia Special Account, s20 *FMA Act* Determination 2009/18 - this special account operated by Medicare Australia in 2010-11 is expected to be abolished from 1 July 2011 subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament and a consequent determination made under s20 of the *FMA Act*.
7. Services for Other Entities and Trust Moneys - Department of Human Services Special Account. This special account is expected to commence on 1 July 2011 subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament and a consequent determination made under s20 of the *FMA Act*. This special account will enable the Department of Human Services to hold and expend amounts on behalf of persons or entities other than the Commonwealth. The closing balances of Commonwealth Service Delivery Agency Other Trust Moneys Account (operated by Centrelink), Services for Other Entities and Trust Moneys - Medicare Australia Special Account (operated by Medicare Australia) and Other Trust Moneys - Department of Human Services Special Account (operated by Department of Human Services) are expected to be transferred to this special account from 1 July 2011.

#### 3.1.3 Australian Government Indigenous Expenditure

Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Outcome | Appropriations | | |  |  | Other | Total | Program | |
|  | Bill | Bill | Special | Total |  |  |  |  |  |
|  | No. 1 | No. 2 | approp | approp |  |  |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 |  | $'000 | $'000 |  |  |
|  | *(A)* | *(B)* | *(C)* | *(D)* |  | *(E)* | *(F)=(D)+(E)* | | *(G)* |
| **Department of Human Services** | |  |  |  |  |  |  |  |  |
| **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** | | | | | | | | | |
| Administered 2011-12 | 5,006 | - | - | 5,006 |  | - | 5,006 |  | 1.1 |
| *Administered 2010-11* | *4,846* | *160* | *-* | *5,006* |  | *-* | *5,006* |  | *1.1* |
| Departmental2011-12 | 88,082 | - | - | 88,082 |  | 66,319 | 154,401 |  | 1.1 |
| *Departmental 2010-11* | *89,901* | *-* | *-* | *89,901* |  | *69,600* | *159,501* |  | *1.1* |
| Total outcome2011-12 | 93,088 | - | - | 93,088 |  | 66,319 | 159,407 |  |  |
| *Total outcome 2010-11* | *94,747* | *160* | *-* | *94,907* |  | *69,600* | *164,507* |  |  |
|  |  |  |  |  |  |  |  |  |  |
| Total administered2011-12 | 5,006 | - | - | 5,006 |  | - | 5,006 |  |  |
| *Total administered 2010-11* | *4,846* | *160* | *-* | *5,006* |  | *-* | *5,006* | *1* |  |
|  |  |  |  |  |  |  |  |  |  |
| Total departmental2011-12 | 88,082 | - | - | 88,082 |  | 66,319 | 154,401 |  |  |
| *Total departmental 2010-11* | *89,901* | *-* | *-* | *89,901* |  | *69,600* | *159,501* | *1* |  |
|  |  |  |  |  |  |  |  |  |  |
| **Total AGIE 2011-12** | **93,088** | **-** | **-** | **93,088** |  | **66,319** | **159,407** |  |  |
| *Total AGIE 2010-111* | *94,747* | *160* | *-* | *94,907* |  | *69,600* | *164,507* | *1* |  |
|  |  |  |  |  |  |  |  |  |  |

1. The Department of Human Services, Centrelink and Medicare Australia will be integrated on 1 July 2011 into a single agency subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament. Actual available appropriations for 2010-11 shows the combined amounts for the three agencies:

* Total administered 2010-11 is made up of: DHS $5.006m.
* Total departmental 2010-11 is made up of: DHS $1.254m; Centrelink $151.101m and Medicare Australia $7.146m.
* Total AGIE for 2010-11 is made up of: DHS $6.260m; Centrelink $151.101m andMedicare Australia $7.146m.

### 3.2 Budgeted financial statements

#### 3.2.1 Differences in agency resourcing and financial statements

The agency resource statement in Table 1.1 shows how the 2011-12 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), receipts from other sources, and Special Account receipts.

A brief analysis of the Department of Human Services budgeted financial statements is provided below.

#### 3.2.2 Analysis of budgeted financial statements

The financial statements are presented to reflect integration of Centrelink and Medicare Australia into the Department of Human Services as of 1 July 2011.In order to show comparable data for 2010‑11, the aggregate of the three existing agencies is shown.

The estimated actual splits for 2010‑11 at the sub-total level for the three agencies are disclosed in footnotes.These notes can be compared with tables published in the 2010‑11 Portfolio Budget Statements and the 2010‑11 Portfolio Additional Estimates Statements.

**Departmental financial statements**

The departmental financial statements present a relatively stable set of financial operations with trends noted below.

**Departmental comprehensive income statement (Table 3.2.1)**

The decline in total expenses from 2010‑11 to 2011‑12 ($123.5 million) mainly reflects the estimated operating loss attributable to the agency in 2010‑11 of $129.8 million.The operating loss was approved to allow the portfolio to undertake activities in 2010‑11 necessary for integrating the portfolio into a single department as of 1 July 2011 and to allow Centrelink to restructure its staffing resources to accommodate a lower level of funding from 2009‑10.The further decline in 2012‑13 ($252.0 million) reflects savings to be achieved under the Service Delivery Reform package of measures.

The decline in sales of goods and services revenue from 2010‑11 to 2011‑12 ($210.4 million) largely reflects the 2010‑11 Budget measure for the Job Capacity Assessment activity which replaced user charges by Centrelink with direct appropriation funding and the termination of some service agreements with other agencies.

The increase in appropriation revenue from 2010‑11 to 2011‑12 ($209.5 million) also reflects the above Job Capacity Assessment measure and new measures in the 2011‑12 Budget including the Service Delivery Reform package and the Building Australia’s Future Workforce package.The decline in appropriation revenue after 2011‑12 reflects the savings to be achieved under the Service Delivery Reform package.

**Departmental balance sheet (Table 3.2.2)**

The reduction in receivables and payables from 2010‑11 to 2011‑12 reflects the elimination of payables and receivables between the three agencies on integration.

**Departmental cash flow (Table 3.2.4)**

The reduction in cash received for goods and services in 2011-12 reflects the reduction in goods and services revenue noted above.

**Administered financial statements**

**Administered comprehensive income statement (Table 3.2.7)**

The commencement of grants in 2011‑12 and building up in 2012‑13 reflects the Community Innovation through Collaboration initiative under the Building Australia’s Future Workforce package.

**Administeredbalance sheet (Table 3.2.8)**

The rise in receivables across the period relates to income maintenance and penalties receivable under the Child Support program.

#### 3.2.3 Budgeted financial statements tables

Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)  
(for the period ended 30 June)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Estimated |  | Budget | Forward | Forward | Forward |
|  | actual | 1 | estimate | estimate | estimate | estimate |
|  | 2010-11 |  | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 |  | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |  |
| Employee benefits | 2,746,999 |  | 2,630,194 | 2,453,473 | 2,495,660 | 2,417,471 |
| Supplier expenses | 1,466,732 |  | 1,452,576 | 1,384,337 | 1,343,163 | 1,411,488 |
| Depreciation and amortisation | 246,855 |  | 256,302 | 249,260 | 250,668 | 255,500 |
| Write-down and impairment of assets | 6,500 |  | 4,517 | 4,517 | 4,517 | 4,517 |
| Losses from asset sales | 21 |  | - | - | - | - |
| Other | 290 |  | 290 | 290 | 290 | 290 |
| **Total expenses** | **4,467,397** | 2 | **4,343,879** | **4,091,877** | **4,094,298** | **4,089,266** |
|  |  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |  |
| Sale of goods and rendering of services | 449,391 |  | 236,723 | 229,450 | 228,777 | 228,141 |
| Rental income | 1,508 |  | 1,508 | 1,508 | 1,508 | 1,508 |
| Other | 1,940 |  | 1,782 | 1,617 | 1,290 | 1,290 |
| **Total own-source revenue** | **452,839** | 3 | **240,013** | **232,575** | **231,575** | **230,939** |
|  |  |  |  |  |  |  |
| **Gains** |  |  |  |  |  |  |
| Other | 3,408 |  | 3,378 | 3,433 | 3,488 | 3,545 |
| **Total gains** | **3,408** | 4 | **3,378** | **3,433** | **3,488** | **3,545** |
| **Total own-source income** | **456,247** |  | **243,391** | **236,008** | **235,063** | **234,484** |
|  |  |  | **-** |  |  |  |
| **Net cost of (contribution by)** |  |  |  |  |  |  |
| **services** | **4,011,150** |  | **4,100,488** | **3,855,869** | **3,859,235** | **3,854,782** |
|  |  |  |  |  |  |  |
| Revenue from Government6 | 3,642,514 | 5 | 3,852,906 | 3,617,352 | 3,618,747 | 3,608,961 |
|  |  |  | **\*** | \* | \* | \* |
| **Surplus (Deficit)** | **(368,636)** |  | **(247,582)** | **(238,517)** | **(240,488)** | **(245,821)** |
| **Surplus (Deficit) attributable to** |  |  |  |  |  |  |
| **the Australian Government** | **(368,636)** |  | **(247,582)** | **(238,517)** | **(240,488)** | **(245,821)** |
|  |  |  |  |  |  |  |
| **Total comprehensive income** | **(368,636)** |  | **(247,582)** | **(238,517)** | **(240,488)** | **(245,821)** |
|  |  |  |  |  |  |  |
| **Total comprehensive income** |  |  |  |  |  |  |
| **attributable to the Australian** |  |  |  |  |  |  |
| **Government** | **(368,636)** |  | **(247,582)** | **(238,517)** | **(240,488)** | **(245,821)** |
| plus non-appropriated expenses |  |  |  |  |  |  |
| depreciation and amortisation expenses | 238,835 |  | 249,202 | 240,771 | 242,764 | 248,173 |
|  |  |  |  |  |  |  |
| **Total Comprehensive Income** |  |  |  |  |  |  |
| **(loss) Attributable to the** |  |  |  |  |  |  |
| **agency** | **(129,801)** |  | **1,620** | **2,254** | **2,276** | **2,352** |

Prepared on Australian Accounting Standards basis.

1. Numbers provided for 2010-11 show combined amounts for the Department of Human Services, Centrelink and Medicare Australia prior to integration.
2. Total expenses for 2010-11 is made up of: DHS $805.458m; Centrelink $2,910.188m and Medicare Australia $751.751m.
3. Total own-source revenue for 2010-11 is made up of: DHS $192.425m; Centrelink $160.527m and Medicare Australia $99.887m.
4. Total gains for 2010-11 is made up of: DHS $0.438m; Centrelink $2.720m and Medicare Australia $0.250m.
5. Total revenue from Government for 2010-11 is made up of:DHS $503.706m; Centrelink $2,519.676m and Medicare Australia $619.132m.
6. Revenue in 2011-12 includes a provisional amount of $0.337m which has not been included in the appropriation.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Estimated |  | Budget | Forward | Forward | Forward |
|  | actual | 1 | estimate | estimate | estimate | estimate |
|  | 2010-11 |  | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 |  | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |  |
| Cash and cash equivalents | 34,428 |  | 34,354 | 34,766 | 35,243 | 35,718 |
| Trade and other receivables | 856,765 |  | 788,127 | 775,364 | 748,833 | 793,637 |
| Other | 29,682 |  | 29,682 | 29,682 | 29,682 | 29,682 |
| ***Total financial assets*** | **920,875** | 2 | **852,163** | **839,812** | **813,758** | **859,037** |
|  |  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |  |
| Land and buildings | 376,510 |  | 386,038 | 372,569 | 368,561 | 360,072 |
| Property, plant and equipment | 150,820 |  | 187,870 | 164,795 | 129,684 | 139,016 |
| Intangibles | 358,296 |  | 383,167 | 347,891 | 310,445 | 295,516 |
| Heritage Cultural Assets | 89 |  | 89 | 89 | 89 | 89 |
| Other | 73,318 |  | 74,894 | 76,550 | 78,255 | 78,255 |
| ***Total non-financial assets*** | **959,033** | 3 | **1,032,058** | **961,894** | **887,034** | **872,948** |
| Assets held for sale | 174 |  | 174 | 174 | 174 | 174 |
| **Total assets** | **1,880,082** |  | **1,884,395** | **1,801,880** | **1,700,966** | **1,732,159** |
|  |  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |  |
| **Payables** |  |  |  |  |  |  |
| Suppliers | 176,196 |  | 171,097 | 170,846 | 167,487 | 182,321 |
| Other | 280,272 |  | 216,657 | 214,508 | 219,634 | 219,662 |
| ***Total payables*** | **456,468** | 4 | **387,754** | **385,354** | **387,121** | **401,983** |
|  |  |  |  |  |  |  |
| **Interest bearing liabilities** |  |  |  |  |  |  |
| Leases | 3,538 |  | 3,538 | 3,538 | 3,538 | 3,538 |
| ***Total interest bearing liabilities*** | **3,538** | 5 | **3,538** | **3,538** | **3,538** | **3,538** |
|  |  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |  |
| Employee provisions | 735,366 |  | 750,220 | 753,607 | 770,830 | 797,498 |
| Other | 57,140 |  | 52,681 | 47,183 | 42,340 | 38,216 |
| ***Total provisions*** | **792,506** | 6 | **802,901** | **800,790** | **813,170** | **835,714** |
|  |  |  |  |  |  |  |
| **Total liabilities** | **1,252,512** |  | **1,194,193** | **1,189,682** | **1,203,829** | **1,241,235** |
|  |  |  |  |  |  |  |
| **Net assets** | **627,570** |  | **690,202** | **612,198** | **497,137** | **490,924** |
| **EQUITY\*** |  |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |  |
| Contributed equity | 809,082 |  | 951,838 | 1,112,349 | 1,237,776 | 1,477,384 |
| Reserves | 69,692 |  | 5,832 | 5,834 | 5,834 | 5,834 |
| Retained surplus |  |  |  |  |  |  |
| (accumulated deficit) | (251,204) |  | (267,468) | (505,985) | (746,473) | (992,294) |
| ***Total parent entity interest*** | **627,570** | 7 | **690,202** | **612,198** | **497,137** | **490,924** |
|  |  |  |  |  |  |  |
| **Total Equity** | **627,570** |  | **690,202** | **612,198** | **497,137** | **490,924** |

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

1 Numbers provided for 2010-11 show combined amounts for the Department of Human Services, Centrelink and Medicare Australia prior to integration.

2 Total Financial assets for 2010-11 is made up of: DHS $240.575m; Centrelink $460.077m and Medicare Australia $220.223m.

3 Total Non-financial assets for 2010-11 is made up of: DHS $111.732m; Centrelink $656.367m and Medicare Australia $190.934m.

4 Total Payables for 2010-11 is made up of: DHS $128.837m; Centrelink $240.242m and Medicare Australia $87.389m.

5 Total Interest bearing liabilities for 2010-11 is made up of: DHS $3.538m.

6 Total Provisions for 2010-11 is made up of: DHS $115.278m; Centrelink $559.771m and Medicare Australia $117.457m.

7 Total Parent entity interest for 2010-11 is made up of: DHS $104.654m; Centrelink $316.605m and Medicare Australia $206.311m.

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2011‑12)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Retained | Asset | Other | Contributed | Total |
|  | earnings | revaluation | reserves | equity/ | equity |
|  |  | reserve |  | capital |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2011** |  |  |  |  |  |
| Balance carried forward from |  |  |  |  |  |
| previous period | (23,194) | 5,832 | - | 122,016 | 104,654 |
| Adjustment for changes in |  |  |  |  |  |
| accounting policies | - | - | - | - | - |
| ***Adjusted opening balance*** | **(23,194)** | **5,832** | **-** | **122,016** | **104,654** |
|  |  |  |  |  |  |
| **Comprehensive income** |  |  |  |  |  |
|  |  |  |  |  |  |
| Surplus (deficit) for the period | (247,582) | - | - | - | (247,582) |
|  |  |  |  |  |  |
| ***Total comprehensive income*** | **(247,582)** | **-** | **-** | **-** | **(247,582)** |
|  |  |  |  |  |  |
| **Transactions with owners** |  |  |  |  |  |
| *Contributions by owners* |  |  |  |  |  |
| Appropriation (equity injection) | - | - | - | 25,213 | 25,213 |
| Departmental Capital Budget (DCBs) | - | - | - | 285,001 | 285,001 |
| Restructuring1 | 3,308 | - | - | 519,608 | 522,916 |
| ***Sub-total transactions with owners*** | **3,308** | **-** | **-** | **829,822** | **833,130** |
|  |  |  |  |  |  |
| Transfers between equity |  |  |  |  |  |
| components |  |  |  |  |  |
|  |  |  |  |  |  |
| **Estimated closing balance** |  |  |  |  |  |
| **as at 30 June 2012** | **(267,468)** | **5,832** | **-** | **951,838** | **690,202** |

1. These figures include net assets from Centrelink and Medicare Australia to be transferred to DHS subject to the passage of the *Human Services Legislation Amendment Bill 2011* currently before Parliament.

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows  
(for the period ended 30 June)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Estimated |  | Budget | Forward | Forward | Forward |
|  | actual | 1 | estimate | estimate | estimate | estimate |
|  | 2010-11 |  | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 |  | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |  |
| Goods and services | 491,707 |  | 264,131 | 254,298 | 253,281 | 252,862 |
| Appropriations | 4,249,094 |  | 4,110,787 | 3,879,709 | 3,898,689 | 3,817,274 |
| Net GST received | 140,385 |  | 136,415 | 124,066 | 120,882 | 121,572 |
| Other | 2,417 |  | 2,288 | 2,129 | 1,769 | 1,290 |
| ***Total cash received*** | **4,883,603** | 2 | **4,513,621** | **4,260,202** | **4,274,621** | **4,192,998** |
|  |  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |  |
| Employees | 2,744,670 |  | 2,614,175 | 2,450,297 | 2,472,460 | 2,388,724 |
| Suppliers | 1,620,977 |  | 1,617,735 | 1,538,305 | 1,495,143 | 1,544,187 |
| Cash to the Official Public Account | 463,781 |  | 259,902 | 255,205 | 253,575 | 253,016 |
| Other | 376 |  | 290 | 290 | 290 | 290 |
| ***Total cash used*** | **4,829,804** | 3 | **4,492,102** | **4,244,097** | **4,221,468** | **4,186,217** |
| **Net cash from (used by)** |  |  |  |  |  |  |
| **operating activities** | **53,799** |  | **21,519** | **16,105** | **53,153** | **6,781** |
|  |  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |  |
| Purchase of property, plant, |  |  |  |  |  |  |
| equipment and intangibles | 350,068 |  | 332,251 | 181,938 | 178,603 | 245,914 |
| ***Total cash used*** | **350,068** | 4 | **332,251** | **181,938** | **178,603** | **245,914** |
| **Net cash from (used by)** |  |  |  |  |  |  |
| **investing activities** | **(350,068)** |  | **(332,251)** | **(181,938)** | **(178,603)** | **(245,914)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |  |
| Contributed equity | 282,351 |  | **310,658** | 166,245 | 125,927 | 239,608 |
| ***Total cash received*** | **282,351** | 5 | **310,658** | **166,245** | **125,927** | **239,608** |
|  |  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |  |
| Other | - |  | - | - | - | - |
| ***Total cash used*** | **-** |  | **-** | **-** | **-** | **-** |
| **Net cash from (used by)** |  |  |  |  |  |  |
| **financing activities** | **282,351** |  | **310,658** | **166,245** | **125,927** | **239,608** |
| **Net increase (decrease)** |  |  |  |  |  |  |
| **in cash held** | **(13,918)** |  | **(74)** | **412** | **477** | **475** |
| Cash and cash equivalents at the beginning of the reporting period | 48,346 | 6 | 34,428 | 34,354 | 34,766 | 35,243 |
| **Cash and cash equivalents at the end of the reporting period** | **34,428** |  | **34,354** | **34,766** | **35,243** | **35,718** |

1. Numbers provided for 2010-11 show combined amounts for the Department of Human Services, Centrelink and Medicare Australia prior to integration.
2. Total operating cash received for 2010-11 is made up of: DHS $950.813m, Centrelink $3,027.382m and Medicare Australia $905.408m.
3. Total operating cash used for 2010-11 is made up of: DHS $942.759m, Centrelink $3,023.548m, and Medicare Australia $863.497m.
4. Total Investing cash used for 2010-11 is made up of: DHS $39.942m, Centrelink $227.403m and Medicare Australia $82.723m.
5. Total Financing cash received for 2010-11 is made up of: DHS $33.636m, Centrelink $206.052m and Medicare Australia $42.663m.
6. Cash and cash equivalents at the beginning of the reporting period for 2010-11 is made up of: DHS $9.551m; Centrelink $31.087m and Medicare Australia $7.708m.

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental Capital Budget Statement

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Estimated |  | Budget | Forward | Forward | Forward |
|  | actual | 2 | estimate | estimate | estimate | estimate |
|  | 2010-11 |  | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 |  | $'000 | $'000 | $'000 | $'000 |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |  |
| Capital budget - Bill 1 (DCB) | 221,129 |  | 285,001 | 158,499 | 125,427 | 239,608 |
| Equity injections - Bill 2 | 77,477 |  | 25,213 | 2,012 | - | - |
| **Total capital appropriations** | **298,606** | 3 | **310,214** | **160,511** | **125,427** | **239,608** |
|  |  |  |  |  |  |  |
| **Total new capital appropriations** |  |  |  |  |  |  |
| **Represented by:** |  |  |  |  |  |  |
| Purchase of non-financial assets | 289,055 |  | 310,214 | 160,511 | 125,427 | 239,608 |
| Other Items | 9,551 |  | - | - | - | - |
| **Total Items** | **298,606** | 4 | **310,214** | **160,511** | **125,427** | **239,608** |
|  |  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL** |  |  |  |  |  |  |
| **ASSETS** |  |  |  |  |  |  |
| Funded by capital appropriations | 91,793 |  | 33,157 | 2,746 | - | - |
| Funded by capital appropriation - DCB1 | 215,185 |  | 285,445 | 163,499 | 125,927 | 239,608 |
| Funded internally from departmental resources | |  |  |  |  |  |
|  | 13,476 |  | 13,649 | 15,693 | 52,676 | 6,306 |
| **TOTAL** | **320,454** | 5 | **332,251** | **181,938** | **178,603** | **245,914** |
|  |  |  |  |  |  |  |
| **RECONCILIATION OF CASH** |  |  |  |  |  |  |
| **USED TO ACQUIRE ASSETS** |  |  |  |  |  |  |
| **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |  |
| Total purchases | 320,454 |  | 332,251 | 181,938 | 178,603 | 245,914 |
| plus payables | 29,614 |  |  |  |  |  |
| **Total cash used to** |  |  |  |  |  |  |
| **acquire assets** | **350,068** | 6 | **332,251** | **181,938** | **178,603** | **245,914** |

1. Does not include annual finance lease costs. Include purchase from current and previous years Departmental Capital Budgets.
2. Numbers provided for 2010-11 combined amounts for the Department of Human Services, Centrelink and Medicare Australia prior to integration on 1 July 2011.
3. Total capital appropriations for 2010-11 is made up of:DHS $39.580m; Centrelink $206.052m and Medicare Australia $52.974m.
4. Total items for 2010-11 is made up of:DHS $39.580m; Centrelink $206.052m and Medicare Australia $52.974m.
5. Total purchase of non-financial assets for 2010-11 is made up of:DHS $41.230m; Centrelink $196.501m and Medicare Australia $82.723m.
6. Total cash used to acquire assets for 2010-11 is made up of:DHS $39.942m; Centrelink $227.403m and Medicare Australia $82.723m.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2011‑12)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other property, | Heritage | Intangibles | Other | Total |
|  |  |  | plant and | and cultural |  |  |  |
|  |  |  | equipment | assets |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2011** |  |  |  |  |  |  |  |
| Gross book value | 1,590 | 70,284 | 24,726 | - | 82,158 | - | 178,758 |
| Accumulated depreciation/amortisation | |  |  |  |  |  |  |
| and impairment | - | (16,222) | (7,995) | - | (50,990) | - | (75,207) |
| **Opening net book balance** | **1,590** | **54,062** | **16,731** | **-** | **31,168** | **-** | **103,551** |
|  |  |  |  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |  |  |  |
| **new or replacement assets** |  |  |  |  |  |  |  |
| By purchase - appropriation equity 1 | - | - | 600 | - | 32,557 |  | 33,157 |
| By purchase - appropriation ordinary  annual services 2 | | |  |  |  |  |  |
|  | - | 102,267 | 95,918 | - | 87,260 |  | 285,445 |
| By purchase - donated funds |  |  |  |  |  |  | - |
| By purchase - other | - | 3,475 | 1,773 | - | 8,401 |  | 13,649 |
| From acquisition of entities or operations | |  |  |  |  |  |  |
| (including restructuring)3 | 3,975 | 316,883 | 134,089 | 89 | 327,128 | 174 | 782,338 |
|  |  |  |  |  |  |  |  |
| **Total additions** | **3,975** | **422,625** | **232,380** | **89** | **455,346** | **174** | **1,114,589** |
|  |  |  |  |  |  |  |  |
| **Other movements** |  |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | (95,714) | (60,241) | - | (100,347) | - | (256,302) |
| Other | - | (500) | (1,000) | - | (3,000) |  | (4,500) |
|  |  |  |  |  |  |  |  |
| **As at 30 June 2012** |  |  |  |  |  |  |  |
| Gross book value | 5,565 | 654,211 | 365,085 | 89 | 1,009,256 | 174 | 2,034,380 |
| Accumulated depreciation/amortisation | |  |  |  |  |  |  |
| and impairment | - | (273,738) | (177,215) | - | (626,089) | - | (1,077,042) |
| **Closing net book balance** | **5,565** | **380,473** | **187,870** | **89** | **383,167** | **174** | **957,338** |

Prepared on Australian Accounting Standards basis.

1 "Appropriation equity" refers to equity injections provided through Appropriation Bill (No.2).

2 "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) for Departmental Capital Budgets.

3 “From acquisition of entities or operations (including restructuring)” refers to the net book value of Centrelink’s and Medicare Australia’s non-financial assets to be transferred to the Department of Human Services on 1 July 2011.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **INCOME ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and fines | 57,752 | 59,774 | 61,647 | 63,188 | 64,768 |
| Dividends | 5,635 | 3,591 | 4,876 | 5,648 | 5,874 |
| Competitive neutrality revenue | 7,978 | 6,830 | 7,891 | 8,604 | 8,937 |
| Other | 1,228,769 | 1,271,771 | 1,311,640 | 1,344,430 | 1,378,042 |
| ***Total non-taxation revenue*** | **1,300,134** | **1,341,966** | **1,386,054** | **1,421,870** | **1,457,621** |
| **Total revenues administered** |  |  |  |  |  |
| **on behalf of Government** | **1,300,134** | **1,341,966** | **1,386,054** | **1,421,870** | **1,457,621** |
|  |  |  |  |  |  |
| **Total income administered** |  |  |  |  |  |
| **on behalf of Government** | **1,300,134** | **1,341,966** | **1,386,054** | **1,421,870** | **1,457,621** |
|  |  |  |  |  |  |
| **EXPENSES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Supplier expenses | 4,846 | 6,766 | 6,796 | 6,827 | 6,859 |
| Grants | - | 1,000 | 9,000 | 8,000 | 7,000 |
| Depreciation and amortisation | 53 | 53 | 54 | - | - |
| Write-down and impairment of assets | 125,377 | 115,652 | 118,529 | 120,894 | 123,319 |
| Other | 1,154,709 | 1,209,558 | 1,248,218 | 1,280,017 | 1,312,610 |
| **Total expenses administered** |  |  |  |  |  |
| **on behalf of Government** | **1,284,985** | **1,333,029** | **1,382,597** | **1,415,738** | **1,449,788** |

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 248 | 248 | 248 | 248 | 248 |
| Receivables | 636,843 | 655,554 | 676,894 | 699,450 | 722,786 |
| Other investments | 30,741 | 30,741 | 30,741 | 30,741 | 30,741 |
| ***Total financial assets*** | **667,832** | **686,543** | **707,883** | **730,439** | **753,775** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Property, plant and equipment | 107 | 54 | - | - | - |
| ***Total non-financial assets*** | **107** | **54** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total assets administered** |  |  |  |  |  |
| **on behalf of Government** | **667,939** | **686,597** | **707,883** | **730,439** | **753,775** |
|  |  |  |  |  |  |
| **LIABILITIES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Child support payable | 26,673 | 26,673 | 26,673 | 26,673 | 26,673 |
| Other | 15,733 | 15,733 | 15,733 | 15,733 | 15,733 |
| ***Total payables*** | **42,406** | **42,406** | **42,406** | **42,406** | **42,406** |
| **Provisions** |  |  |  |  |  |
| Other | 617,061 | 636,240 | 656,763 | 678,393 | 701,156 |
| ***Total provisions*** | **617,061** | **636,240** | **656,763** | **678,393** | **701,156** |
| **Total liabilities administered** |  |  |  |  |  |
| **on behalf of Government** | **659,467** | **678,646** | **699,169** | **720,799** | **743,562** |

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted administered cash flows  
(for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Dividends | 14,257 | 11,246 | 12,326 | 13,714 | 14,642 |
| Net GST received | 501 | 777 | 1,580 | 1,483 | 1,386 |
| Other | 1,155,902 | 1,196,357 | 1,233,859 | 1,264,706 | 1,296,324 |
| ***Total cash received*** | **1,170,660** | **1,208,380** | **1,247,765** | **1,279,903** | **1,312,352** |
|  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Grant payments | - | 1,100 | 9,900 | 8,800 | 7,700 |
| Suppliers | 5,347 | 7,443 | 7,476 | 7,510 | 7,545 |
| Net GST paid | - | - | - | - | - |
| Other | 1,150,127 | 1,190,379 | 1,227,695 | 1,258,387 | 1,289,847 |
| ***Total cash used*** | **1,155,474** | **1,198,922** | **1,245,071** | **1,274,697** | **1,305,092** |
| **Net cash from (used by)** |  |  |  |  |  |
| **operating activities** | **15,186** | **9,458** | **2,694** | **5,206** | **7,260** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant |  |  |  |  |  |
| and equipment | 160 | **-** | - | - | - |
| ***Total cash used*** | **160** | **-** | **-** | **-** | **-** |
| **Net cash from (used by)** |  |  |  |  |  |
| **investing activities** | **(160)** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| ***Net increase (decrease) in*** |  |  |  |  |  |
| ***cash held*** | **15,026** | **9,458** | **2,694** | **5,206** | **7,260** |
| Cash and cash equivalents at |  |  |  |  |  |
| beginning of reporting period | 248 | 248 | 248 | 248 | 248 |
| Cash from Official Public Account for: | |  |  |  |  |
| - Appropriations |  |  |  |  |  |
| - Operating | 81,079 | 86,688 | 97,192 | 98,258 | 99,376 |
| - Non-operating | 160 | - | - | - | - |
| - Special Accounts | 1,073,894 | 1,111,457 | 1,146,299 | 1,174,956 | 1,204,330 |
| - s30A drawdowns | 501 | 777 | 1,580 | 1,483 | 1,386 |
|  | **1,155,634** | **1,198,922** | **1,245,071** | **1,274,697** | **1,305,092** |
| Cash to Official Public Account for: | |  |  |  |  |
| - Appropriations | 76,233 | 78,922 | 81,396 | 83,431 | 85,517 |
| -Administered revenue | 20,032 | 17,224 | 18,490 | 20,033 | 21,119 |
| - Special Accounts | 1,073,894 | 1,111,457 | 1,146,299 | 1,174,956 | 1,204,330 |
| -s30A repayment | 501 | 777 | 1,580 | 1,483 | 1,386 |
|  | **1,170,660** | **1,208,380** | **1,247,765** | **1,279,903** | **1,312,352** |
| **Cash and cash equivalents at** |  |  |  |  |  |
| **end of reporting period** | **248** | **248** | **248** | **248** | **248** |

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Estimated | Budget | Forward | Forward | Forward |
|  | actual | estimate | estimate | estimate | estimate |
|  | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Administered assets and |  |  |  |  |  |
| liabilities - Bill 2 | 160 | - | - | - | - |
| **Total capital appropriations** | **160** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Total new capital appropriations** |  |  |  |  |  |
| **Represented by:** |  |  |  |  |  |
| Purchase of non-financial assets | 160 | - | - | - | - |
| **Total Items** | **160** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL** |  |  |  |  |  |
| **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations | 160 | - | - | - | - |
| **TOTAL** | **160** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **RECONCILIATION OF CASH** |  |  |  |  |  |
| **USED TO ACQUIRE ASSETS** |  |  |  |  |  |
| **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 160 | - | - | - | - |
| **Total cash used to** |  |  |  |  |  |
| **acquire assets** | **160** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

Table 3.2.11: Schedule of Asset Movements — Administered

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other | Heritage | Investment | Intangibles | Other | Total |
|  |  |  | property, | and cultural | property |  |  |  |
|  |  |  | plant and | assets |  |  |  |  |
|  |  |  | equipment |  |  |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2011** |  |  |  |  |  |  |  |  |
| Gross book value | - | - | 160 | - | - | - | - | **160** |
| Accumulated depreciation/amortisation and | |  |  |  |  |  |  |  |
| impairment | - | - | (53) | - | - | - | - | **(53)** |
| **Opening net book balance** | **-** | **-** | **107** | **-** | **-** | **-** | **-** | **107** |
|  |  |  |  |  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |  |  |  |
| **Estimated expenditure on** |  |  |  |  |  |  |  |  |
| **new or replacement assets** |  |  |  |  |  |  |  |  |
| By purchase - appropriation equity 1 | - | - | - | - | - | - | - | **-** |
| By purchase - appropriation ordinary |  |  |  |  |  |  |  |  |
| annual services | - | - | - | - | - | - | - | **-** |
| By purchase - donated funds |  |  |  |  |  |  |  |  |
| By purchase - other | - | - | - | - | - | - | - | **-** |
| **Total additions** | - | - | - | - | - | - | - | **-** |
|  |  |  |  |  |  |  |  |  |
| **Other movements** |  |  |  |  |  |  |  |  |
| Depreciation/amortisation expense | - | - | 53 | - | - | - | - | **53** |
|  |  |  |  |  |  |  |  |  |
| **As at 30 June 2012** |  |  |  |  |  |  |  |  |
| Gross book value | - | - | 160 | - | - | - | - | **160** |
| Accumulated depreciation/amortisation and | |  |  |  |  |  |  |  |
| impairment | - | - | (106) | - | - | - | - | **(106)** |
| **Closing net book balance** | **-** | **-** | **54** | **-** | **-** | **-** | **-** | **54** |

Prepared on Australian Accounting Standards basis.

1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2011-12. "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2011-12 for depreciation / amortisation expenses, Administered Capital Budgets or other operational expenses.

#### 3.2.4 Notes to the financial statements

**Basis of accounting**

The Budgeted Financial Statements have been prepared in accordance with:

* Finance Minister’s Orders (FMOs); and
* Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The Department’s Budgeted Financial Statements have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets at fair value.

Unless alternative treatment is specifically required by an Accounting Standard or the FMOs, assets and liabilities are recognised in the Balance Sheet when and only when it is probable that future economic benefits will flow to the Department or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under agreements equally proportionately unperformed are not recognised unless required by an Accounting Standard.

The *Human Services Legislation Amendment Bill 2011* legislation is currently before the Parliament and supports the Government’s agenda for service delivery reform and provides for the integration of Medicare Australia and Centrelink into the Department of Human Services.

As part of the integration process the net book value of assets and liabilities of Medicare Australia and Centelink will be transferred to and reflected in the opening balances of the Department of Human Services for 2011-12.

Unless alternative treatment is specifically required by an Accounting Standard, revenues and expenses are recognised in the Comprehensive Income Statement when and only when, the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

The presentation of the Comprehensive Income Statement includes the “Reconciliation of operating result attributable to the agency” note, whereby the Department’s net operating result is adjusted by unfunded depreciation and amortisation expense. This treatment is the result of the net cash arrangement that has been implemented as part of the Operation Sunlight reform agenda.

**Departmental and Administered items**

Departmental assets, liabilities, revenues and expenses are those items controlled by the Department that are used in producing outputs, and include:

* non financial assets used in providing goods and services;
* liabilities for employee entitlements;
* revenue from appropriations or independent sources in payment for outputs; and
* employee, supplier and depreciation expenses incurred in providing departmental outputs.

Administered items are those items controlled by the Government and managed, or oversighted, by the Department on behalf of the Government.

# Portfolio glossary

|  |  |
| --- | --- |
| **Term** | **Meaning** |
| Activities | The actions/functions performed by agencies to deliver government policies. |
| Actual Available Appropriation | The Actual *Available Appropriation* indicates the total appropriations available to the agency for 2010-11 as at the 2011-12 Budget. It includes all appropriations made available to the agency in the year (+/- section 32 transfers, formal reductions, Advance to the Finance Minister and movements of funds). It is to be the same as the comparator figure included in the Appropriation Bills, and as such provides a comparison with the appropriation proposed for the budget year. |
| Administered Item | Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the agency 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. It may be a measure but will not constitute a program in its own right. |
| Agency | Generic term for Australian Government General Government Sector entities, including those governed by the *Financial Management and Accountability Act 1997*. |
| 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 Annual Appropriation Acts and under Special Appropriations, with spending restricted to the purposes specified in the Appropriation Acts. |
| Appropriations and Cash Management Module (ACM) | A module of the Central Budget Management System from which agencies draw down funds from the Consolidated Revenue Fund. |
| Budget Paper 1 (BP1) | Budget Strategy and Outlook. Provides information and analysis on whole of government expenditure and revenue. |
| Budget Paper 2 (BP2) | Budget Measures. Provides a description of each budget measure by portfolio. |

|  |  |
| --- | --- |
| Budget Paper 3 (BP3) | Australia’s Federal Relations. Provides information and analysis on Federal funding provided to the States and Territories. |
| Budget Paper 4 (BP4) | Agency Resourcing. Details total resourcing available to agencies. |
| Central Budget Management System (CBMS) | CBMS is the Australian Government’s central budget and financial management information system administered by the Department of Finance and Deregulation. It contains the Commonwealth program list and produces the Annual Appropriation Bills. |
| Clear Read Principle | Under the Outcomes arrangements there is an essential clear link between the Appropriation Bills, the PB Statements, the Portfolio Additional Estimates Statements (PAES), and annual reports of agencies. Information should be consistent across these and other budget documents, and where possible, duplication of reporting within the PB Statements should be avoided. This is called the “clear read” between the different documents. Under this Principle the planned performance in PB Statements is to be provided on the same basis as actual performance in the annual reports covering the same period, to permit a clear read across planning and actual performance reporting documents. Agencies should take this into account in designing their performance reporting arrangements. |
| 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. |
| Departmental Item | Resources (assets, liabilities, revenues and expenses) that agency Chief Executive Officers control directly. This includes outsourced activities funded and controlled by the agency. Examples of departmental items include agency running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program. |

|  |  |
| --- | --- |
| Estimated Actual Expenses | Details of the current year’s estimated final figures as included in the Budget documentation. As the Budget is released in May each year, but the financial year does not close off until 30 June, the current year numbers that are used for comparison with Budget amounts can only be estimates. |
| Expenses not requiring appropriation in the Budget year | Expenses not involving a cash flow impact are not included within the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed: e.g. ANAO audit services — the ANAO does not charge for audit services however the expense must be recognised. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts to be sought from Parliament. |
| Financial Management and Accountability Act 1997 (*FMA Act*) | The *FMA Act* sets out the financial management, accountability and audit obligations of agencies (including Departments) that are financially part of the Commonwealth (and form part of the General Government Sector). A list of *FMA Act* agencies can be found at: finance.gov.au/financial-framework/fma-legislation/docs/FMA-Agencies-List.pdf |
| Forward Estimates Period | The three years following the budget year. For example if 2011‑12 is the budget year, 2012-13 is forward year 1, 2013-14 is forward year 2 and 2014-15 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. |
| Intended Result | Intended result is a key part of an outcome statement and describes the goal or objective of an agency. The intended result is typically distilled from the Government’s economic, social, health or environmental policy goals. |

|  |  |
| --- | --- |
| 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). |
| Official Public Account (OPA) | The OPA is the government’s central bank account held within the Reserve Bank of Australia. The OPA reflects the operations 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 agency. 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 agency and program (non-financial) performance in contributing to Government policy objectives. |
| Output | The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs include goods and services produced for other areas of government external to the agency. |
| Portfolio Budget Statements (PB Statements) | Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each agency 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 agency running costs allocated to a program. This is funded as part of the agency’s departmental appropriations. |
| s31 | Section 31 of the *FMA Act*. |
| Target Group | A specific group being targeted for assistance by government policy. |
| Transfer | Cash paid to recipients of the applicable program. This includes welfare payments and tax rebates. |