Portfolio Additional  
Estimates Statements 2014-15

Social Services Portfolio

(Department of Human Services)

Explanations of Additional Estimates 2014-15

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**The Hon Scott Morrison MP**

Minister forSocial Services

**PARLIAMENT HOUSE  
CANBERRA 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 Madam Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the  
2014–15 Additional Estimates for the Social Services Portfolio.

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

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

Yours sincerely

Signed

The Hon Scott Morrison MP

Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

$b $ billion

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

Enquiries

Should you have any enquiries regarding this publication please contact Emily Canning, Acting Chief Financial Officer in the Department of Human Services on (02) 6223 4350.

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User Guide  
to the  
Portfolio Additional  
Estimates Statements

# User Guide

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

The PAES facilitates understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2014–15. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid‑Year Economic and Fiscal Outlook (MYEFO) 2014–15* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES updates the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES is presented in three parts with subsections.

|  |  |
| --- | --- |
| User Guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| **Portfolio Overview** | |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| Entity Additional Estimates Statements | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| Section 1: Entity Overview and Resources | This section details the total resources available to an entity, the impact of any measures since Budget, and impact on Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to Outcomes and Planned Performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programmes. |
| Section 3: Explanatory Tables and Budgeted Financial Statements | This section contains updated explanatory tables on special account flows, staffing levels and revisions to the budgeted financial statements. |
| Glossary | Explains key terms relevant to the portfolio. |

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Portfolio Overview

# Social Services Portfolio Overview

This document provides information about the changes within the Social Services portfolio since the publication of the 2014–15 PB Statements.

## Ministers and portfolio responsibilities

A new Minister for Social Services was sworn in on 23 December 2014. The ministers and parliamentary secretary responsible for the portfolio and its entities are:

* The Hon Scott Morrison MP, Minister for Social Services.
* Senator the Hon Marise Payne, Minister for Human Services.
* Senator the Hon Mitch Fifield, Assistant Minister for Social Services.
* Senator the Hon Concetta Fierravanti-Wells, Parliamentary Secretary to the Minister for Social Services.

## Overview of additional estimates sought for the portfolio

Additional appropriations of $111.23 million are being sought through Appropriation Bill (No. 3) 2014–15 as a result of new measures and variations. In addition, these statements reflect increased estimates of $6.47 billion for the portfolio’s special appropriations.

## Structure of the portfolio

Additional functions relating to child care policy and programmes and coordination of early childhood development policy were transferred to the Social Services portfolio from the Department of Education under the Administrative Arrangements Order of 23 December 2014. Further details on the transferred functions can be found on page 34 of the *Portfolio Additional Estimates Statements Social Services Portfolio (Department of Social Security) volume 1.15A.*

Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the portfolio comprises four non-corporate Commonwealth entities (two Departments of State and two listed entities) and two corporate Commonwealth entities. The portfolio also has two statutory office holders and a tribunal (established by statute whose members are statutory office holders) which are part of the Department of Social Services. Refer to Figure 1 for further information on the portfolio’s structure.

### Department of Social Services

The Department of Social Services (DSS) was formed in September 2013 and is subject to the PGPA Act. DSS has five active outcomes, with an additional two outcomes for which functions have transferred to the Department of the Prime Minister and Cabinet (PM&C).

DSS is a critical source of social policy advice for the Australian Government. It works in partnership with other government and non-government organisations, particularly with the Department of Human Services, to ensure the effective development, management and delivery of a diverse range of policies, programmes and services that are focused on improving the lifetime wellbeing of people and families in Australia.

### Department of Human Services

The Department of Human Services (DHS) provides policy advice on service delivery matters to government to ensure effective, innovative and efficient implementation of government service delivery. It is subject to the PGPA Act. DHS has one outcome and delivers a range of government and other payments and services to almost every Australian including:

* **Centrelink** payments and services for retirees, the unemployed, families, carers, parents, students, people with disabilities, Indigenous Australians, people from culturally and linguistically diverse backgrounds and provision of services at times of major change, including disaster recovery payments.
* **Aged care** payments to services funded under the *Aged Care Act 1997* including residential care, home care and flexible care services as well as conducting income and asset assessments for recipients, processing applications for financial hardship assistance and responding to customer enquiries about aged care fees.
* **Medicare** services and payments that support the health of Australians such as Medicare, the Pharmaceutical Benefits Scheme, Private Health Insurance Rebate, the Australian Childhood Immunisation Register, the National Bowel Cancer Screening Register and the Australian Organ Donor Register.
* **Child Support** services for separated parents to provide the financial and emotional support necessary for their children’s wellbeing.

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

### Aged Care Commissioner

The Aged Care Commissioner (the Commissioner) is a statutory office holder appointed under the *Aged Care Act 1997*. The Commissioner’s primary function is to provide an independent review mechanism for the decisions and processes of the Aged Care Complaints Scheme and the processes of the Australian Aged Care Quality Agency (the Quality Agency) in accrediting residential aged care facilities and reviewing community care services. The Commissioner also has the power to examine the Quality Agency’s process for conducting the quality review of home care services. The Commissioner is supported by the Office of the Aged Care Commissioner. The Office of the Aged Care Commissioner is not a defined entity under the PGPA Act. The Commissioner’s budget is part of the budget for DSS and staff are employed by DSS.

### Aged Care Pricing Commissioner

The Aged Care Pricing Commissioner (the Commissioner) is a statutory office holder appointed under the *Aged Care Act 1997*. The functions of the Commissioner include the approval of extra service fees, the approval of proposed accommodation payments that are higher than the maximum amount determined by the Minister, and any other function conferred on the Commissioner by the Minister or under Commonwealth law. The Commissioner is supported by the Office of the Aged Care Pricing Commissioner which is not a defined entity under the PGPA Act. The Commissioner’s budget is part of the budget for DSS and staff are employed by DSS.

### Australian Aged Care Quality Agency

The Australian Aged Care Quality Agency (the Quality Agency) is a statutory agency established under the *Australian Aged Care Quality Agency Act 2013*. The Quality Agency was established on 1 January 2014, replacing the Aged Care Standards and Accreditation Agency Ltd as the accreditation body for residential aged care. The Quality Agency is responsible for quality review of aged care services in the community. The Quality Agency is a non-corporate Commonwealth entity under the PGPA Act.

### Australian Hearing

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

### Australian Institute of Family Studies

The Australian Institute of Family Studies (AIFS) is a statutory body established under the *Family Law Act 1975*. Its role is to increase understanding of factors affecting how Australian families function by conducting research and disseminating findings. AIFS’ work provides an evidence base for developing policy and practice relating to the wellbeing of families in Australia. AIFS is a non-corporate Commonwealth entity under the PGPA Act.

### National Disability Insurance Agency

The National Disability Insurance Agency (NDIA) is a statutory authority established under the *National Disability Insurance Scheme Act 2013* to deliver the National Disability Insurance Scheme. It provides individual control and choice in the delivery of reasonable and necessary care and support to improve the independence, and the social and economic participation of eligible people with disability, their families and carers, and associated referral services. NDIA will also play a key role in building community awareness and understanding of disability matters to reduce the barriers to community inclusion for people with disability, their families and carers. NDIA is a corporate Commonwealth entity under the PGPA Act.

### Social Security Appeals Tribunal

The Social Security Appeals Tribunal (SSAT) is a tribunal whose existence was continued by the *Social Security (Administration) Act 1999*. The SSAT reviews decisions made by delegates of the Secretary of DSS who are employed in DHS. The statutory objective of the SSAT is to provide a mechanism of review that is fair, just, economical, informal and quick. The SSAT is composed of its members who are statutory office holders. The SSAT is not a defined entity under the PGPA Act. SSAT’s budget is part of the budget for DSS and staff are employed by DSS.

Figure 1: Social Services Portfolio Structure and Outcomes

**Minister for Social Services**

The Hon Scott Morrison MP

**Minister for Human Services**

Senator the Hon Marise Payne

##### Department of Human Services

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.

**Minister for Social Services**

The Hon Scott Morrison MP

**Assistant Minister for Social Services**

Senator the Hon Mitch Fifield

**Parliamentary Secretary to the Minister for Social Services**

Senator the Hon Concetta Fierravanti-Wells

**Department of Social Services**

Secretary: Mr Finn Pratt PSM

##### Outcome 1: Social Security

Financial support for individuals and families who are unable to fully support themselves by providing a sustainable payments and concessions system.

##### Outcome 2: Families and Communities

Stronger families and more resilient communities by developing civil society and by providing family and community services.

##### Outcome 3: Ageing and Aged Care

Improved wellbeing for older Australians through targeted support, access to quality care and related information services.

##### Outcome 4: Housing

Increased housing supply, improved community housing and assisting individuals experiencing homelessness through targeted support and services.

Figure 1: Social Services Portfolio Structure and Outcomes (continued)

**Minister for Social Services**

The Hon Scott Morrison MP

**Assistant Minister for Social Services**

Senator the Hon Mitch Fifield

**Parliamentary Secretary to the Minister for Social Services**

Senator the Hon Concetta Fierravanti-Wells

**Department of Social Services (continued)**

Secretary: Mr Finn Pratt PSM

##### Outcome 5: Disability and Carers

##### Improved independence of, and participation by, people with disability, including improved support for carers, by providing targeted support and services.

##### Outcome 6: Women

Contribute to a significant and sustained reduction in violence against women and their children in Australia through the implementation of the National Plan to Reduce Violence against Women and their Children and the delivery of the Support for Trafficked People programme.

##### Outcome 7: Indigenous

Closing the gap in Indigenous disadvantage with improved wellbeing, capacity to participate economically and socially and to manage life-transitions for Indigenous Australians through Indigenous engagement, coordinated whole of government policy advice and targeted support services.

**Aged Care Commissioner**

Ms Rae Lamb

**Objective**

To provide an independent review mechanism for the decisions and processes of the Aged Care Complaints Scheme and the processes of the Australian Aged Care Quality Agency in accrediting residential aged care facilities and undertaking quality reviews of community care services.

**Aged Care Pricing Commissioner**

Ms Kim Cull

**Objective**

To increase the level of transparency in the pricing of residential aged care services and ensure aged-care recipients are charged appropriately for accommodation and other services through approval of certain prices.

Figure 1: Social Services Portfolio Structure and Outcomes (continued)

## Portfolio Resources

**Minister for Social Services**

The Hon Scott Morrison MP

**Assistant Minister for Social Services**

Senator the Hon Mitch Fifield

**Parliamentary Secretary to the Minister for Social Services**

Senator the Hon Concetta Fierravanti-Wells

**Australian Aged Care Quality Agency**

Chief Executive Officer: Mr Nick Ryan

**Outcome**

High-quality care for persons receiving Australian Government subsidised residential aged care and aged care in the community through the accreditation of residential aged care services, the quality review of aged care services including services provided in the community, and the provision of information, education and training to the aged care sector.

**Australian Institute of Family Studies**

Director: Professor Alan Hayes AM

**Outcome**

To increase understanding of factors affecting how Australian families function by conducting research and communicating findings to policy-makers, service providers and the broader community.

**National Disability Insurance Agency**

Chief Executive Officer: Mr David Bowen

**Outcome**

To implement a National Disability Insurance Scheme that provides individual control and choice in the delivery of reasonable and necessary care and supports to improve the independence, social and economic participation of eligible people with disability, their families and carers, and associated referral services and activities.

**Social Security Appeals Tribunal**

Principal Member: Ms Jane Macdonnell

**Objective**

To conduct merit reviews of administrative decisions made under a number of enactments, in particular the social security law, family assistance law and child support law.

Table 1 shows the additional resources provided to the portfolio in the 2014–15 budget year, for those entities reporting in the PAES.

Table 1: Portfolio Resources 2014–15

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Appropriation  Bill No. 3 | Appropriation  Bill No. 4 | Appropriation  Special | Receipts | Total |
|  | $m | $m | $m | $m | $m |
| **DSS(1)** |  |  |  |  |  |
| Administered appropriations | 76.9 | - | 6,474.9 | 5.1 | 6,556.9 |
| Departmental appropriations | 34.3 | - | - | 21.8 | 56.1 |
| **Total:** | **111.2** | **-** | **6,474.9** | **26.9** | **6,613.0** |
| **DHS** |  |  |  |  |  |
| Administered appropriations | .. | - | (8.6) | 1.6 | (6.9) |
| Departmental appropriations | 17.1 | 2.3 | - | 20.0 | 39.4 |
| **Total:** | **17.1** | **2.3** | **(8.6)** | **21.7** | **32.5** |
| **AACQA** |  |  |  |  |  |
| Departmental appropriations | 4.6 | - | - | - | 4.6 |
| **Total:** | **4.6** | **-** | **-** | **-** | **4.6** |
|  |  |  |  |  |  |
| **Portfolio total** | **132.9** | **2.3** | **6,466.3** | **48.6** | **6,650.1** |
|  |  |  |  |  |  |
| Less amounts transferred |  |  |  |  |  |
| within portfolio | **-** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Resources available within portfolio:** |  |  |  |  | **6,650.1** |

Note: DSS is administered separately to DHS. Details of the allocation of resources for DSS and AACQA can be found in 2014–15 Social Services Portfolio Additional Estimates Statements.

1. Total resourcing does not include the balance of special accounts carried forward from 2013–14.

DSS funding includes appropriations and receipts in relation to the functions of the National Disability Insurance Agency (NDIA). The NDIA was financially separated from the Department on 1 July 2013.

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# Department of Human Services

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# Department of Human Services

## Section 1: Entity Overview and Resources

### 1.1 Strategic Direction

There have been no changes to the strategic direction statement since the publication of the 2014–15 PB Statements.

The department is seeking an additional $17.1 million in departmental operating funding and $0.02 million in administered funding through Appropriation Bill (No. 3) 2014–15.

The department is seeking additional equity injections of $2.3 million for capital measures through Appropriation Bill (No. 4) 2014–15.

### 1.2 Entity Resource Statement

The entity resource statement details the resourcing for the Department of Human Services at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2014–15 Budget year, including variations through Appropriation Bill No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Human Services Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | *Total*  *available*  *appropriation*  *2013-14* | Estimate as  at Budget  2014-15 | + | Proposed  Additional  Estimates  2014-15 | = | Total  estimate  at Additional  Estimates  2014-15 |
|  |  | $'000 | $'000 |  | $'000 |  | $'000 |
| **Ordinary annual services(1)** |  |  |  |  |  |  |  |
| **Departmental appropriation** |  |  |  |  |  |  |  |
| Prior year departmental appropriation(2) |  | 745,768 | 858,266 |  | - |  | 858,266 |
| Departmental appropriation(3) |  | 4,086,923 | 4,262,209 |  | 17,061 |  | 4,279,270 |
| s74 retained revenue receipts(4) |  | 305,225 | 158,013 |  | 20,037 |  | 178,050 |
| **Total** |  | **5,137,916** | **5,278,488** |  | **37,098** |  | **5,315,586** |
|  |  |  |  |  |  |  |  |
| **Administered expenses** |  |  |  |  |  |  |  |
| Prior year administered appropriation(2) |  | 719 | 508 |  | - |  | 508 |
| Outcome 1(5) |  | 8,468 | 8,366 |  | 20 |  | 8,386 |
| **Total** |  | **9,187** | **8,874** |  | **20** |  | **8,894** |
|  |  |  |  |  |  |  |  |
| **Total ordinary annual services** | **A** | **5,147,103** | **5,287,362** |  | **37,118** |  | **5,324,480** |
|  |  |  |  |  |  |  |  |
| **Other services(6)** |  |  |  |  |  |  |  |
| **Departmental non-operating** |  |  |  |  |  |  |  |
| Equity injections |  | 43,440 | 18,102 |  | 2,340 |  | 20,442 |
| **Total** |  | **43,440** | **18,102** |  | **2,340** |  | **20,442** |
|  |  |  |  |  |  |  |  |
| **Total other services** | **B** | **43,440** | **18,102** |  | **2,340** |  | **20,442** |
|  |  |  |  |  |  |  |  |
| **Total available annual** |  |  |  |  |  |  |  |
| **Appropriations** |  | **5,190,543** | **5,305,464** |  | **39,458** |  | **5,344,922** |
|  |  |  |  |  |  |  |  |
| **Special appropriations** |  |  |  |  |  |  |  |
| **Special appropriations limited** |  |  |  |  |  |  |  |
| **by criteria / entitlement** |  |  |  |  |  |  |  |
| *Child Support (Registration and*  *Collection) Act 1988:* |  |  |  |  |  |  |  |
| s77 - unremitted deductions |  | 55,990 | 74,066 |  | (8,581) |  | 65,485 |
| s78 - unexplained remittances |  | - | 50 |  | - |  | 50 |
| **Total special appropriations** | **C** | **55,990** | **74,116** |  | **(8,581)** |  | **65,535** |
|  |  |  |  |  |  |  |  |
| **Total appropriations excluding** |  |  |  |  |  |  |  |
| **Special accounts** |  | **5,246,533** | **5,379,580** |  | **30,877** |  | **5,410,457** |
| **Special Accounts** |  |  |  |  |  |  |  |
| Opening balance(7) |  | 94,750 | 57,552 |  | - |  | 57,552 |
| Appropriation receipts(8) |  | 57,483 | 76,353 |  | (8,561) |  | 67,792 |
| Non-appropriation receipts to |  |  |  |  |  |  |  |
| Special accounts(9) |  | 1,336,405 | 1,423,714 |  | 1,633 |  | 1,425,347 |
| **Total Special Account** | **D** | **1,488,638** | **1,557,619** |  | **(6,928)** |  | **1,550,691** |
|  |  |  |  |  |  |  |  |
| **Total resourcing** |  |  |  |  |  |  |  |
| A+B+C+D |  | **6,735,171** | **6,937,199** |  | **23,949** |  | **6,961,148** |
| Less appropriations drawn from |  |  |  |  |  |  |  |
| annual or special appropriations above |  |  |  |  |  |  |  |
| and credited to special accounts(8) |  | (57,483) | (76,353) |  | 8,561 |  | (67,792) |
| **Total net resourcing for the Department of Human Services** |  | **6,677,688** | **6,860,846** |  | **32,510** |  | **6,893,356** |

Table 1.1: Department of Human Services Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015 (continued)

1. *Appropriation Act (No. 1) 2014–15* and Appropriation Bill (No. 3) 2014–15.
2. The ’Estimate as at Budget’ has been updated to reflect the actual balance carried forward from the previous year for annual appropriations.
3. Includes an amount of OF$196.9 million in 2014–15 for the Departmental Capital Budget. The actual for 2013–14 includes an amount of $115.2 million 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'.
4. Estimated retained revenue receipts under section 74 of the PGPA Act 2013.
5. The Department of Human Services does not have an Administered Capital Budget for 2014–15.
6. *Appropriation Act (No. 2) 2014–15* and Appropriation Bill (No. 4) 2014–15.
7. The 2013–14 *‘Total available appropriation’* opening balance has been adjusted to include compensation recovery receipts totalling $37.68 million which remained payable to the Department of Health and Department of Social Services at 30 June 2013. For further information refer Notes 1.22; 21A and 23A of the financial statements in the department’s 2013–14 Annual Report. The 2014–15 ’Estimate as at Budget’ opening balance has been updated to reflect the actual balance for special accounts (less ‘Special Public Money’ held in a special accounts such as *Services for Other Entities and Trust Moneys Special Accounts (SOETM)*). For further information on Special Accounts see Table 3.1.1.
8. Includes appropriation receipts from the Department of Human Services annual administered appropriation relating to Child Support payments and special appropriation for 2014–15 included above.
9. Non-appropriation receipts mainly comprise receipts from non-custodial parents through the Child Support Account.

Reader note: All figures are GST exclusive.

Table 1.1: Department of Human Services Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015 (continued)

Third party payments on behalf of and receipts from other entities

|  |  |  |
| --- | --- | --- |
|  | Estimate at  Budget  2014-15 | Estimate at  Additional  Estimates  2014-15 |
|  | $'000 | $'000 |
| **Payments made on behalf of other entities** |  |  |
| (disclosed in the respective Entity Resource Statement) |  |  |
|  |  |  |
| **Attorney-General's Department** |  |  |
| Special Appropriation - *Social Security (Administration) Act 1999* -Australian Victim of Terrorism Overseas Payment | - | 7,060 |
| Special Appropriation - *Social Security (Administration) Act 1999* -Disaster Recovery Allowance | 250 | 1,521 |
| Special Appropriation - *Social Security (Administration) Act 1999* -  National Security and Criminal Justice | 15 | 2,694 |
| Annual Appropriation - Ex gratia assistance - New Zealand  citizens | 15 | 234 |
| Annual Appropriation - Disaster Income Recovery Subsidy | - | - |
| Total | 280 | 11,509 |
|  |  |  |
| **Department of Agriculture** |  |  |
| Special Appropriation - *Farm Household Support Act 2014* s.105  - payments for Farm Household Allowance | 27,171 | 70,200 |
| Annual Appropriation - Interim Farm Household Allowance | 3,355 | 3,355 |
| Total | 30,526 | 73,555 |
|  |  |  |
| **Department of Education and Training** |  |  |
| Special Appropriation - *A New Tax System (Family Assistance) (Administration) Act 1999* | 6,218,543 | 1,016,727 |
| Annual Appropriation - Child Care For Eligible Parents Undergoing Training | 117,249 | - |
| Total | 6,335,792 | 1,016,727 |
|  |  |  |
| **Department of Health** |  |  |
| Special Appropriation - *Health Insurance Act 1973* - Medical Benefits | 20,307,671 | 20,260,420 |
| Special Appropriation - *National Health Act 1953*  - Pharmaceutical Benefits | 9,247,686 | 9,370,472 |
| Special Appropriation - *Private Health Insurance Act 2007* | 5,788,508 | 5,918,545 |
| Special Appropriation - *Dental Benefits Act 2008* | 594,607 | 594,607 |
| Special Appropriation - *National Health Act 1953*  - Aids and Appliances | 324,988 | 325,129 |
| Special Appropriation - *Medical Indemnity Agreement Act 2002* | 100,148 | 100,148 |
| Special Account - Australian Childhood Immunisation Register | 9,475 | 9,475 |
| Special Appropriation - *Midwife Professional Indemnity*  *(Commonwealth Contribution) Scheme Act 2010* | 1,450 | 1,450 |
| Total | 36,374,533 | 36,580,246 |

Note: Where applicable, entity names have been revised in accordance with the Administrative Arrangements Order dated 23 December 2014.

Table 1.1: Department of Human Services Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015 (continued)

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

|  |  |  |
| --- | --- | --- |
|  | Estimate at  Budget  2014-15 | Estimate at  Additional  Estimates  2014-15 |
|  | $'000 | $'000 |
| **Payments made on behalf of other entities *(continued)*** |  |  |
| **Department of Infrastructure and Regional Development** |  |  |
| Annual Appropriation - Tasmanian Freight Equalisation Scheme | 114,300 | 114,300 |
| Annual Appropriation - Bass Strait Passenger Vehicle Equalisation Scheme | 37,900 | 38,900 |
| Total | 152,200 | 153,200 |
|  |  |  |
| **Department of Industry and Science** |  |  |
| Annual Appropriation - Liquefied Petroleum Gas Vehicle Scheme | 10,018 | - |
| Total | 10,018 | - |
|  |  |  |
| **Department of Social Services** |  |  |
| Special Appropriation - *Social Security (Administration) Act 1999* | 86,406,667 | 87,651,827 |
| Special Appropriation - *A New Tax System (Family Assistance)*  *(Administration) Act 1999* | 19,478,469 | 24,634,234 |
| Special Appropriation - *Age Care Act 1997* | 10,697,068 | 10,730,957 |
| Special Appropriation - *Paid Parental Leave Act 2010* | 1,899,260 | 1,899,260 |
| Special Appropriation - *Student Assistance Act 1973* | 327,333 | 334,532 |
| Special Appropriation - *National Health Act 1953 –* Continence Aids Assistance Scheme | 83,422 | 83,341 |
| Annual Appropriation - Jobs Education and Training Child Care Fee Assistance | - | 29,831 |
| Annual Appropriation - Ex Gratia and Act of Grace Payments | 3,784 | 3,773 |
| Annual Appropriation - Compensation and Debt Relief | 198 | 198 |
| Total | 118,896,201 | 125,367,953 |
|  |  |  |
| **Department of Veterans' Affairs** |  |  |
| Special Appropriation - *Veterans’ Entitlements Act 1986*  and Related Acts | 4,016,709 | 3,944,171 |
| Special Appropriation - *Military Rehabilitation and Compensation*  *Act 2004* | 22,367 | 30,604 |
| Special Appropriation - *Safety, Rehabilitation and Compensation*  *Act 1988* | - | 14,236 |
| Special Appropriation - *Australian Participants in British Nuclear*  *Tests (Treatment) Act 2006* | 421 | 421 |
| Total | 4,039,497 | 3,989,432 |
|  |  |  |
| **Total third party payments** | **165,839,047** | **167,192,622** |

Note: Where applicable, entity names have been revised in accordance with the Administrative Arrangements Order dated 23 December 2014.

Table 1.1: Department of Human Services Resource Statement — Additional Estimates for 2014–15 as at Additional Estimates February 2015 (continued)

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

|  |  |  |
| --- | --- | --- |
|  | Estimate at  Budget  2014-15 | Estimate at  Additional  Estimates  2014-15 |
|  | $'000 | $'000 |
| **Receipts received from other entities for the provision of services** |  |  |
| (disclosed in s74 retained revenue receipts) |  |  |
| Attorney-General's Department | 262 | 621 |
| Australian Electoral Commission | 213 | 446 |
| Australian Taxation Office | 5,206 | 7,105 |
| Department of Employment | 150 | 261 |
| Department of Social Services | 61,782 | 51,839 |
| Department of Foreign Affairs and Trade | 6,867 | 7,425 |
| Department of Health | 16,895 | 24,938 |
| Department of Immigration and Border Protection | 800 | 800 |
| Department of the Prime Minister and Cabinet | - | 3,140 |
| Department of Veterans' Affairs | 32,982 | 29,677 |
| **Total s74 retained revenue receipts received from**  **other entities for the provision of services** | **125,157** | **126,252** |

Note: Where applicable, entity names have been revised in accordance with the Administrative Arrangements Order dated 23 December 2014.

### 1.3 Entity Measures Table

Table 1.2 summarises new Government measures taken since the 2014–15 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Entity 2014–15 Measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Programme | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Expense measures(1)** |  |  |  |  |  |
| Smaller Government – Human Services  Portfolio(2) |  |  |  |  |  |
| Departmental expenses | 1.1 | - | - | - | - |
| **Department of Employment** |  |  |  |  |  |
| Employment Services 2015(3) |  |  |  |  |  |
| Departmental expenses | 1.1 | - | - | - | - |
| Strengthening the Job Seeker Compliance  Framework(4) |  |  |  |  |  |
| Departmental expenses | 1.1 | 10,265 | 17,697 | 13,993 | 13,672 |
| **Department of Health** |  |  |  |  |  |
| A strong and sustainable Medicare(5) |  |  |  |  |  |
| Departmental expenses | 1.2 | 318 | (16,117) | (16,046) | (14,899) |
| Medicare Benefits Schedule - new and  amended listings |  |  |  |  |  |
| Departmental expenses | 1.2 | 202 | (151) | (278) | (417) |
| Pharmaceutical Benefits Scheme - new and  amended listings |  |  |  |  |  |
| Departmental expenses | 1.2 | 7,651 | 533 | (3,061) | (3,768) |
| **Department of Immigration and Border Protection** |  |  |  |  |  |
| Introduction of Temporary Protection Visas  and Safe Haven Enterprise Visas |  |  |  |  |  |
| Departmental expenses | 1.1 | (4,533) | (4,136) | (3,542) | (2,392) |
| **Department of Social Services** |  |  |  |  |  |
| Cessation of social security benefits for  certain people confined in a psychiatric  institution |  |  |  |  |  |
| Departmental expenses | 1.1 | 508 | 125 | 52 | 43 |
| Disability Support Pension  - revised assessment process(6) |  |  |  |  |  |
| Departmental expenses | 1.1 | nfp | nfp | nfp | nfp |
| - revised portability arrangements |  |  |  |  |  |
| Departmental expenses | 1.1 | (1,409) | (2,203) | (1,934) | (2,359) |
| Family Payment Reform - maintain Family  Tax Benefit payment rates - one year  extension |  |  |  |  |  |
| Departmental expenses | 1.1 | - | - | 1,248 | 404 |

**Prepared on a Government Financial Statistics (fiscal) basis.**

Table 1.2: Entity 2014–15 Measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  | Programme | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Expense measures1 (continued)** |  |  |  |  |  |
| **Department of Social Services (continued)** |  |  |  |  |  |
| Maintain eligibility thresholds for Australian  Government payments - one year extension |  |  |  |  |  |
| Departmental expenses | 1.1 | - | - | 136 | 802 |
| National Security - New Counter-Terrorism  Measures for a Safer Australia -  cancelling welfare payments to  extremists7 |  |  |  |  |  |
| Departmental expenses | 1.1 | - | - | - | - |
| Residential Care – Pre-Entry Leave  subsidy - cessation7 |  |  |  |  |  |
| Departmental expenses | 1.1 | - | - | - | - |
| **Department of the Prime Minister**  **and Cabinet** |  |  |  |  |  |
| Reform of the Remote Jobs and  Communities Programme |  |  |  |  |  |
| Departmental expenses | 1.1 | 1,020 | 725 | (978) | (2,463) |
| **Department of the Treasury** |  |  |  |  |  |
| Superannuation - Small Business  Superannuation Clearing House |  |  |  |  |  |
| Departmental expenses | 1.1 | (897) | (501) | (622) | (628) |
| **Cross Portfolio** |  |  |  |  |  |
| Repeal of the Minerals Resource Rent  Tax and related measures |  |  |  |  |  |
| Departmental expenses | 1.1 | 6,796 | 3,512 | 3,248 | 1,355 |
| **Total expense measures** |  |  |  |  |  |
| **Administered** |  | - | - | - | - |
| **Departmental** |  | 19,921 | (516) | (7,784) | (10,650) |
| **Total** |  | **19,921** | **(516)** | **(7,784)** | **(10,650)** |

**Prepared on a Government Financial Statistics (fiscal) basis.**

Table 1.2: Entity 2014–15 Measures since Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Programme | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Capital measures** |  |  |  |  |  |
| **Department of Employment** |  |  |  |  |  |
| Employment Services 20153 |  |  |  |  |  |
| Departmental Capital | 1.1 | - | - | - | - |
| **Department of Health** |  |  |  |  |  |
| Pharmaceutical Benefits Scheme - new and  amended listings |  |  |  |  |  |
| Departmental Capital | 1.2 | 1,680 | 1,055 | - | - |
| **Department of Social Services** |  |  |  |  |  |
| Disability Support Pension - revised  assessment process6 |  |  |  |  |  |
| Departmental Capital | 1.1 | nfp | nfp | nfp | nfp |
| **Total capital measures** |  |  |  |  |  |
| **Administered** |  | - | - | - | - |
| **Departmental** |  | 1,680 | 1,055 | - | - |
| **Total** |  | **1,680** | **1,055** | **-** | **-** |
| **Decisions taken but not yet**  **announced** | 1.1 | 577 | 674 | - | - |

**Prepared on a Government Financial Statistics (fiscal) basis.**

1. Measures are listed by lead portfolio entity. Where applicable, entity names have been revised in accordance with the Administrative Arrangements Order dated 23 December 2014. The full measure description and package details appear in the 2014–15 MYEFO under the relevant portfolio.
2. This savings measure did not have a financial impact on the department.
3. This measure shows as zero as the fiscal impact of the measure was included in the whole of government estimates for the 2014–15 Budget. Refer Table 1.3 for details of the impact on appropriations for the department.
4. The financial impact of this measure differs from the amounts published in MYEFO as a component of this measure was already included in the whole of government estimates at the 2014–15 Budget.
5. The measure was originally announced in the 2014–15 MYEFO and has been partially reversed by a reduction measure announced post MYEFO. The figures reflect the current net fiscal impact of the measure since the 2014–15 Budget.
6. Disclosure is consistent with 2014–15 MYEFO to protect the integrity of the tender process.
7. The cost of these measures will be met from within the existing resources of the department.

### 1.4 Additional Estimates and Variations

The following tables detail the changes to the resourcing for the department at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2014–15 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2014–15 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  | Programme | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Increase in estimates (departmental)** |  |  |  |  |  |
| A strong and sustainable Medicare | 1.2 | 318 | - | - | - |
| Disability Support Pension - revised  assessment process1 | 1.1 | nfp | nfp | nfp | nfp |
| Strengthening the Job Seeker Compliance  Framework | 1.1 | 10,265 | 17,697 | 13,993 | 13,672 |
| Employment Services 20152 | 1.1 | 15,710 | 2,458 | 1,027 | 1,586 |
| Medicare Benefits Schedule - new and  amended listings | 1.2 | 202 | - | - | - |
| Repeal of the Minerals Resource Rent  Tax and related measures | 1.1 | 6,796 | 3,512 | 3,248 | 1,355 |
| Pharmaceutical Benefits Scheme - new  and amended listings | 1.2 | 9,331 | 1,588 | - | - |
| Reform of the Remote Jobs and  Communities Programme | 1.1 | 1,020 | 725 | - | - |
| Family Payment Reform - maintain Family  Tax Benefit payment rates - one year extension | 1.1 | - | - | 1,248 | 404 |
| Maintain eligibility thresholds for Australian  Government payments - one year  extension | 1.1 | - | - | 136 | 802 |
| Cessation of social security benefits for  certain people confined in a psychiatric  institution | 1.1 | 508 | 125 | 52 | 43 |
| National Security - New Counter-Terrorism  Measures for a Safer Australia - cancelling welfare payments to extremists3 | 1.1 | - | - | - | - |
| Residential Care – Pre-Entry Leave  subsidy - cessation3 | 1.1 | - | - | - | - |

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2014–15 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  | Programme | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Decrease in estimates (departmental)** |  |  |  |  |  |
| A strong and sustainable Medicare | 1.2 | - | (16,117) | (16,046) | (14,899) |
| Medicare Benefits Schedule - new and  amended listings | 1.2 | - | (151) | (278) | (417) |
| Pharmaceutical Benefits Scheme - new  and amended listings | 1.2 | - | - | (3,061) | (3,768) |
| Reform of the Remote Jobs and  Communities Programme | 1.1 | - | - | (978) | (2,463) |
| Smaller Government – Human Services  Portfolio4 | 1.1 | - | - | - | - |
| Superannuation - Small Business  Superannuation Clearing House | 1.1 | (897) | (501) | (622) | (628) |
| Disability Support Pension - revised  portability arrangements | 1.1 | (1,409) | (2,203) | (1,934) | (2,359) |
| Introduction of Temporary Protection Visas  and Safe Haven Enterprise Visas | 1.1 | (4,533) | (4,136) | (3,542) | (2,392) |
| **Net impact on estimates** |  |  |  |  |  |
| **for Outcome 1 (departmental)** |  | **37,311** | **2,997** | **(6,757)** | **(9,064)** |
| **Decisions taken but not yet**  **announced** | 1.1 | 577 | 674 | - | - |

1. Disclosure is consistent with 2014–15 MYEFO to protect the integrity of the tender process.
2. This measure shows as zero in Table 1.2 as the fiscal impact of the measure was included in the whole of government estimates for the 2014–15 Budget. Details of the impact on appropriations for the department are provided in Table 1.3.
3. The cost of these measures will be met from within the existing resources of the department.
4. This savings measure did not result in any reduction in appropriations for the department.

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  | Programme | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Increase in estimates (administered)** |  |  |  |  |  |
| Child Support - Changes in Programme  specific parameters | 1.3 | 20 | 43 | 60 | 76 |
|  |  |  |  |  |  |
| **Net impact on estimates**  **for Outcome 1 (administered)** |  | **20** | **43** | **60** | **76** |
|  |  |  |  |  |  |
| **Increase in estimates (departmental)** |  |  |  |  |  |
| Other variations | 1.1, 1.2 | 5,155 | 41,945 | 33,358 | 33,279 |
|  |  |  |  |  |  |
| **Decrease in estimates (departmental)** |  |  |  |  |  |
| Economic Parameter update |  |  |  |  |  |
| - Expenses | 1.1, 1.2 | - | (7,461) | (7,386) | (10,979) |
| - Departmental Capital Budget | 1.1, 1.2 | - | (387) | (376) | (574) |
|  |  |  |  |  |  |
| Other variations | 1.1, 1.2 | (23,642) | (549) | (3,808) | (2,272) |
|  |  |  |  |  |  |
| **Net impact on estimates**  **for Outcome 1 (departmental)** |  | **(18,487)** | **33,548** | **21,788** | **19,454** |

### 1.5 Breakdown of Additional Estimates by Appropriation Bill

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

Table 1.5: Appropriation Bill (No. 3) 2014–15

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2013-14*  *Available* | 2014-15  Budget | 2014-15  Revised | Additional  Estimates | Reduced  Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **ADMINISTERED ITEMS** |  |  |  |  |  |
| **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. | *8,468* | 8,366 | 8,386 | 20 | - |
| **Total** | ***8,468*** | **8,366** | **8,386** | **20** | **-** |
|  |  |  |  |  |  |
| **DEPARTMENTAL PROGRAMMES** |  |  |  |  |  |
| **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. | *4,086,923* | 4,262,209 | 4,279,270 | 17,061 | - |
| **Total** | ***4,086,923*** | **4,262,209** | **4,279,270** | **17,061** | **-** |
| **Total administered and**  **departmental** | ***4,095,391*** | **4,270,575** | **4,287,656** | **17,081** | **-** |

Table 1.6: Appropriation Bill (No. 4) 2014–15

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2013-14*  *Available* | 2014-15  Budget | 2014-15  Revised | Additional  Estimates | Reduced  Estimates |
| *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *43,440* | 18,102 | 20,442 | 2,340 | - |
| **Total non-operating** | ***43,440*** | **18,102** | **20,442** | **2,340** | **-** |
| **Department of Human Services Total** | ***43,440*** | **18,102** | **20,442** | **2,340** | **-** |

## Section 2: Revisions to Entity Resources and Planned Performance

### 2.1 Resources and performance information

There have been no changes to the outcome or programme structure since the publication of the 2014–15 PB Statements.

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.**

**Strategy for Outcome 1**

There have been no changes to the strategy for Outcome 1 since the publication of the 2014–15 PB Statements.

Table 2.1 Budgeted Expenses and Resources 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. | 2013-14  Actual  expenses | 2014-2015  Revised  estimated  expenses |
|
|
|
|  | $'000 | $'000 |
| **Programme 1.1: Services to the Community - Social Security and Welfare** |  |  |
| Administered expenses |  |  |
| Ordinary annual services *(Appropriation Act No. 1* and Bill No. 3*)* | 8,429 | 6,129 |
| Expenses not requiring appropriation in the Budget year1 | 192 | 267 |
| Departmental expenses |  |  |
| Departmental appropriation2 | 3,604,322 | 3,599,318 |
| Expenses not requiring appropriation in the Budget year1 | 77,648 | 206,977 |
|  |  |  |
| **Total for Programme 1.1** | **3,690,591** | **3,812,691** |
| **Programme 1.2: Services to the Community - Health** |  |  |
| Departmental expenses |  |  |
| Departmental appropriation2 | 622,252 | 650,697 |
| Expenses not requiring appropriation in the Budget year1 | 36,772 | 33,845 |
|  |  |  |
| **Total for Programme 1.2** | **659,024** | **684,542** |
|  |  |  |
| **Programme 1.3: Child Support** |  |  |
| Administered expenses |  |  |
| Ordinary annual services *(Appropriation Act No. 1* and Bill No. 3*)* | 1,493 | 2,257 |
| Special appropriations | 55,990 | 65,535 |
| Special accounts | 1,330,049 | 1,384,074 |
| Expenses not requiring appropriation in the Budget year1 | 111,291 | 92,800 |
| **Total for Programme 1.3** | **1,498,823** | **1,544,666** |
|  |  |  |
| **Outcome 1 Totals by appropriation type** |  |  |
| Administered expenses |  |  |
| Ordinary annual services *(Appropriation Act No. 1* and Bill No. 3*)* | 9,922 | 8,386 |
| Special appropriations | 55,990 | 65,535 |
| Special accounts | 1,330,049 | 1,384,074 |
| Expenses not requiring appropriation in the Budget year1 | 111,483 | 93,067 |
| Departmental expenses |  |  |
| Departmental appropriation2 | 4,226,574 | 4,250,015 |
| Expenses not requiring appropriation in the Budget year1 | 114,420 | 240,822 |
|  |  |  |
| **Total expenses for Outcome 1** | **5,848,438** | **6,041,899** |
|  |  |  |
|  | 2013-14 | 2014-2015 |
| **Average Staffing Level (number)** | 30,089 | 30,129 |

1. Administered expenses not requiring appropriation in the Budget year include depreciation expense and write down of assets. Departmental expenses not requiring appropriation in the Budget year include unfunded depreciation and amortisation expense, resources consumed free of charge and operating results.
2. Departmental appropriation combines ‘Ordinary annual services (Appropriation Bill No. 1)’ and ‘Revenue from independent sources (s74)’.

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

#### Programme 1.1 Services to the Community – Social Security and Welfare

##### Programme 1.1 Objective

There have been no changes to the objective for programme 1.1 since the publication of the 2014–15 PB Statements.

For full details refer to pages 33-34 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

Where applicable, links to the outcomes and programmes of other agencies have been updated to reflect changes since the 2014–15 Budget and the Administrative Arrangements Order dated 23 December 2014:

* Attorney-General’s Department:
* Australian Federal Police: 1.1
* Department of Defence:
* Department of Veterans’ Affairs: 2.1
* Department of Education and Training: 2.7, 3.7, 3.8 (Links reported at Budget to programmes 1.1, 1.2 and 1.3 have transferred to the Department of Social Services).
* Department of Immigration and Border Protection: 2.2, 3.2 (replacing the links reported at Budget to programmes 2.1 and 3.1)
* Department of Industry and Science: 3.1 (Links reported at Budget to programme 1.3 have transferred to the Department of Education and Training).
* Department of Social Services: 1.9 (Links reported at Budget to programme 4.2 have been removed).
* National Disability Insurance Agency: 1.1, 1.3
* Department of the Treasury:
* Australian Taxation Office: 1.19 (replacing the link reported at Budget to programme 1.16).

##### Programme 1.1 Expenses

Total programme expenses are forecast to decrease by $272.7 million over the estimates period. This is mainly due to the impact of measures and economic parameters.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2013-14  Actual | 2014-15  Revised  budget | 2015-16  Forward  year 1 | 2016-17  Forward  year 2 | 2017-18  Forward  year 3 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Administered Expenses: |  |  |  |  |  |
| Income Management BasicsCard | 2,659 | 3,000 | - | - | - |
| Future Workforce | 5,770 | 3,129 | - | - | - |
| Ordinary annual services (*Appropriation Act No.1* and Bill No. 3) |  | 6,129 | - | - | - |
| Administered expenses not requiring |  |  |  |  |  |
| appropriation in the Budget year(1) | 192 | 267 | 176 | 288 | 323 |
|  |  |  |  |  |  |
| Annual Departmental Expenses: |  |  |  |  |  |
| Ordinary annual services (*Appropriation Act No.1* and Bill No. 3) | 3,384,855 | 3,482,615 | 3,351,784 | 3,305,121 | 3,272,010 |
| Revenues from independent sources (s74) | 219,467 | 116,703 | 69,567 | 63,312 | 64,996 |
| Expenses not requiring appropriation in the Budget year(2) | 77,648 | 206,977 | 213,680 | 216,295 | 202,685 |
| **Total Programme Expenses** | **3,690,591** | **3,812,691** | **3,635,207** | **3,585,016** | **3,540,014** |

1. Administered expenses not requiring appropriation in the Budget year include depreciation expense and write down of assets.
2. Departmental expenses not requiring appropriation in the Budget year comprise unfunded depreciation and amortisation expense, resources consumed free of charge and operating results.

##### Programme 1.1 Deliverables

There have been no changes to the deliverables for programme 1.1 since the publication of the 2014–15 PB Statements. For full details refer to page 36 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

##### Programme 1.1 Key Performance Indicators

There have been no changes to the key performance indicators for programme 1.1 since the publication of the 2014–15 PB Statements. For full details refer to pages 37-38 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

#### Programme 1.2 Services to the Community – Health

##### Programme 1.2 Objective

There have been no changes to the objective for programme 1.2 since the publication of the 2014–15 PB Statements. For full details refer to page 39 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to Programme 1.2 links since the 2014–15 Budget.

##### Programme 1.2 Expenses

Total programme expenses are forecast to decrease by $53.1 million over the estimates period. This is mainly due to the impact of measures and economic parameters.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2013-14  Actual | 2014-15  Revised  budget | 2015-16  Forward  year 1 | 2016-17  Forward  year 2 | 2017-18  Forward  year 3 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual Departmental Expenses: |  |  |  |  |  |
| Ordinary annual services *(Appropriation Act No.1* and Bill No. 3) | 594,410 | 555,970 | 553,639 | 554,351 | 594,410 |
| Revenues from independent sources (s74) | 48,906 | 56,287 | 54,640 | 60,579 | 48,069 |
| Expenses not requiring appropriation in the Budget year(1) | 36,772 | 33,845 | 35,135 | 35,631 | 29,065 |
|  |  |  |  |  |  |
| **Total Programme Expenses** | **659,024** | **684,542** | **645,745** | **649,849** | **631,485** |

1. Departmental expenses not requiring appropriation in the Budget year comprise unfunded depreciation and amortisation expense, resources consumed free of charge and operating results.

##### Programme 1.2 Deliverables

There have been no changes to the deliverables for programme 1.2 since the publication of the 2014–15 PB Statements. For full details refer to page 40 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

##### Programme 1.2 Key Performance Indicators

There have been no changes to the key performance indicators for programme 1.2 since the publication of the 2014–15 PB Statements. For full details refer to page 41 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

#### Programme 1.3 Child Support

##### Programme 1.3 Objective

There have been no changes to the objective for programme 1.3 since the publication of the 2014–15 PB Statements. For full details refer to page 42 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to Programme 1.3 links since the 2014–15 Budget.

##### Programme 1.3 Expenses

Total programme expenses are forecast to increase by $141.2 million over the estimates period. This is mainly due to the forecast increase in amounts of Child Support being transferred between parents through the Child Support account.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |
|  | 2013-14  Actual | 2014-15  Revised  budget | 2015-16  Forward  year 1 | 2016-17  Forward  year 2 | 2017-18  Forward  year 3 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Annual administered expenses: |  |  |  |  |  |
| Child Support dishonoured cheques and other shortfalls | 1,493 | 2,257 | 2,328 | 2,397 | 2,471 |
| Total Ordinary annual services  (Appropriation Bill No. 1) | 1,493 | 2,257 | 2,328 | 2,397 | 2,471 |
| Special Appropriations: |  |  |  |  |  |
| *Child Support Act(1)* |  |  |  |  |  |
| - s77 - unremitted deductions | 55,990 | 65,485 | 67,513 | 69,524 | 71,656 |
| - s78 - unexplained remittances | - | 50 | 50 | 50 | 50 |
| Total Special Appropriations | 55,990 | 65,535 | 67,563 | 69,574 | 71,706 |
| Special account expenses: |  |  |  |  |  |
| Child Support Account | 1,330,049 | 1,384,074 | 1,435,994 | 1,478,986 | 1,524,550 |
| Administered expenses not requiring |  |  |  |  |  |
| appropriation in the Budget year(2) | 111,291 | 92,800 | 85,176 | 86,128 | 87,134 |
| **Total programme expenses** | **1,498,823** | **1,544,666** | **1,591,061** | **1,637,085** | **1,685,861** |

1. *Child Support (Registrations and Collection) Act 1988*.
2. Administered expenses not requiring appropriation in the Budget year include depreciation expense and write down of assets. Departmental expenses not requiring appropriation in the Budget year include unfunded depreciation and amortisation expense, resources consumed free of charge and operating results.

##### Programme 1.3 Deliverables

There have been no changes to the deliverables for programme 1.3 since the publication of the 2014–15 PB Statements. For full details refer to page 43 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

##### Programme 1.3 Key Performance Indicators

There have been no changes to the key performance indicators for programme 1.3 since the publication of the 2014–15 PB Statements. For full details refer to page 43 of the *Portfolio Budget Statements 2014–15, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

## Section 3: Explanatory Tables and Budgeted Financial Statements

### 3.1 Explanatory Tables

#### Estimates of Special Account Flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the department. The corresponding table in the 2014–15 PB Statements is Table 3.1.2.

Table 3.1.1: Estimates of Special Account Flows and Balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | Opening  balance | Receipts | Payments | Adjustments | Closing  balance |
|  |  | **2014-15** | **2014-15** | **2014-15** | **2014-15** | **2014-15** |
|  |  | *2013-14* | *2013-14* | *2013-14* | *2013-14* | *2013-14* |
|  | Outcome | $'000 | $'000 | $'000 | $'000 | $'000 |
| Child Support Account1 (A) | 1 | 56,887 | 1,492,474 | 1,492,474 | - | 56,887 |
|  |  | *57,072* | *1,393,223* | *1,393,408* | *-* | *56,887* |
|  |  |  |  |  |  |  |
| Recovery of Compensation for Health Care & Other Services Special Account2(A) | 1 | 35,465 | 252,809 | 241,132 | - | 47,142 |
|  |  | *93,296* | *299,248* | *357,079* | *-* | *35,465* |
|  |  |  |  |  |  |  |
| Superannuation Clearing House Special Account3 (A) | 1 | - | - | - | - | - |
|  |  | *13,617* | *654,026* | *662,842* | *(4,801)* | *-* |
|  |  |  |  |  |  |  |
| Services for Other Entities and Trust Moneys - Department of Human Services Special Account4 (A) & (D) | 1 | - | - | - | - | - |
|  |  | *-* | *-* | *-* | *-* | *-* |
| **Total special accounts**  **2014-15 Revised Estimate** |  | **92,352** | **1,745,283** | **1,733,606** | **-** | **104,029** |
| *Total special accounts*  *2013-14 Actual* |  | *163,985* | *2,346,497* | *2,413,329* | *(4,801)* | *92,352* |

(A) = Administered

(D) = Departmental

1. Appropriation: s80 *Public Governance, Performance and Accountability Act 2013.*

Establishing Instrument: s73 *Child Support (Registration and Collection) Act 1988*.

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

1. Appropriation: s78(1) *Public Governance, Performance and Accountability Act 2013.*

Establishing Instrument: Determination 2005/24 under s78(1) *Public Governance, Performance and Accountability Act 2013.*

Purpose: To credit monies for the purpose of recovery of compensation following a judgement or settlement under the *Health and Other Services (Compensation) Act 1995* and to:

1. pay the claimant, or the claimant’s authorised representative, amounts credited to the Special Account; and
2. reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment; and
3. repay amounts where an Act or other law requires or permits the repayment of an amount received.
4. Appropriation: s78(1) *Public Governance, Performance and Accountability Act 2013*.

Establishing Instrument: Determination 2010/05 under s78(1) *Public Governance, Performance and Accountability Act 2013.* Administration of this special account was transferred to the Australian Taxation Office from 1 April 2014.

Purpose: To receive amounts for the purpose of the Superannuation Clearing House and:

1. make payments to superannuation funds on behalf of small business employers in performance of the functions of the Superannuation Clearing House;
2. repay to the original payer, amounts credited to the special account, including the residual after any necessary payments are made for the purpose mentioned in paragraph (a);
3. reduce the balance of the special account (and therefore the available appropriation for the special account) without making a real or notional payment; and
4. repay amounts where an Act or other law requires or permits the repayment of an amount received.
5. Appropriation: s78(1) *Public Governance, Performance and Accountability Act 2013.*

Establishing Instrument: Determination 2011/13 24 under s78(1) *Public Governance, Performance and Accountability Act 2013*.

Purpose: To credit and debit monies for the purpose of:

1. disbursing amounts held on trust or otherwise for the benefit of a person other than the Commonwealth;
2. disbursing amounts in connection with services performed on behalf of other governments and bodies that are not PGPA Act entities;
3. repaying amounts where an Act or other law requires or permits the repayment of an amount received; and
4. reducing the balance of the special account (and, therefore, the available appropriation for the Account) without making a real or notional payment.

### 3.2 Budgeted Financial Statements

#### 3.2.1 Analysis of Budgeted Financial Statements

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

Since the 2014–15 Budget, revenue from government in 2014–15 has increased by $17.1 million, reflecting new expense measures (refer Table 1.2), offset by other variations (refer Table 1.4).

Since Budget, estimates of own-source income (non-appropriated income) have increased by $20.4 million reflecting changes in revenue from service agreements with other entities including the Departments of Health; Prime Minister and Cabinet; Australian Taxation Office; and National E-Health Transition Authority.

Expenses in 2014–15 have increased by $52.6 million since the 2014–15 Budget, reflecting the aforementioned measures, increased cost recovery activity and depreciation expenses.

**Departmental balance sheet (Table 3.2.2)**

The budgeted net asset position at 30 June 2015 has increased by $125.6 million since the 2014–15 Budget to $584.2 million. The revised estimates take into account the 2013–14 operating result and the flow on effect of the audited financial accounts as at 30 June  2014.

**Departmental Capital Budget Statement (Table 3.2.5)**

Since the 2014–15 Budget, an additional $2.3 million of capital funding has been provided through the additional estimates process. The Departmental Capital Budget for asset replacement is forecast to remain relatively stable over the forward years.

**Statement of departmental asset movements (Table 3.2.6)**

The estimated net book value of land, buildings, property, plant and equipment and intangible assets as at 30 June 2015 has decreased by $3.3 million since the 2014–15 Budget. This reflects closing 2013–14 balances and an increase to depreciation expense following an upwards revaluation of assets in 2013–14, offset by additional capital purchases of $2.3 million.

#### Schedule of administered activity

**Administered income and expenses (Table 3.2.7)**

Since the 2014–15 Budget, administered revenue and expenses have been updated to reflect revised estimates for Child Support maintenance transfers between parents, changed accounting treatment for recovery of compensation and changes to dividend and competitive neutrality revenue.

**Administered assets and liabilities (Table 3.2.8)**

Since the 2014–15 Budget, assets and liabilities have been updated to reflect revised estimates for Child Support maintenance.

#### 3.2.2 Budgeted Financial Statements

##### Departmental Financial Statements

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual  2013-14 | Revised  budget  2014-15 | Forward  estimate  2015-16 | Forward  estimate  2016-17 | Forward  estimate  2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 2,813,377 | 2,761,434 | 2,704,078 | 2,672,633 | 2,642,866 |
| Suppliers | 1,250,821 | 1,479,124 | 1,320,826 | 1,303,045 | 1,286,939 |
| Depreciation and amortisation | 252,078 | 243,781 | 248,647 | 250,678 | 232,722 |
| Finance costs | 1,057 | 805 | 805 | 805 | 805 |
| Write-down and impairment of assets | 15,787 | 126 | 123 | 123 | 124 |
| Losses from asset sales | 25 | - | - | - | - |
| Other expenses | 7,849 | 5,567 | 6,297 | 7,293 | 7,720 |
| **Total expenses** | **4,340,994** | **4,490,837** | **4,280,776** | **4,234,577** | **4,171,176** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 267,637 | 172,251 | 123,788 | 123,472 | 112,646 |
| Rental income | 317 | 320 | - | - | - |
| Other revenue | 419 | 419 | 419 | 419 | 419 |
| **Total own-source revenue** | **268,373** | **172,990** | **124,207** | **123,891** | **113,065** |
|  |  |  |  |  |  |
| **Gains** |  |  |  |  |  |
| Other gains | 4,470 | 2,505 | 2,505 | 2,505 | 2,505 |
| **Total gains** | **4,474** | **2,505** | **2,505** | **2,505** | **2,505** |
| **Total own-source income** | **272,847** | **175,495** | **126,712** | **126,396** | **115,570** |
|  |  |  |  |  |  |
| **Net cost of (contribution by)** |  |  |  |  |  |
| **services** | **4,068,147** | **4,315,342** | **4,154,064** | **4,108,181** | **4,055,606** |
|  |  |  |  |  |  |
| Revenue from Government | 3,958,201 | 4,077,025 | 3,907,754 | 3,858,760 | 3,826,361 |
| **Surplus (Deficit) before income Tax** | **(109,946)** | **(238,317)** | **(246,310)** | **(249,421)** | **(229,245)** |
| Income Tax expense | - | - | - | - | - |
|  |  |  |  |  |  |
| **Surplus (Deficit) after income tax** | **(109,946)** | **(238,317)** | **(246,310)** | **(249,421)** | **(229,245)** |
|  |  |  |  |  |  |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Items not subject to subsequent reclassification to profit or loss |  |  |  |  |  |
| Changes in asset revaluation surplus | 27,480 | **-** | - | - | - |
|  |  |  |  |  |  |
| **Total other comprehensive income after income tax** | **27,480** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss)** | **(82,466)** | **(238,317)** | **(246,310)** | **(249,421)** | **(229,245)** |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Note: Impact of Net Cash Appropriation Arrangements** | | | | | |
|  | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total Comprehensive Income** |  |  |  |  |  |
| **(loss) excluding depreciation/** |  |  |  |  |  |
| **amortisation expenses** |  |  |  |  |  |
| **previously funded through** |  |  |  |  |  |
| **revenue appropriations** | **156,418** | **-** | **-** | **-** | **-** |
| less depreciation / amortisation expenses  previously funded through revenue  appropriations1 | 238,884 | 238,317 | 246,310 | 249,421 | 229,245 |
| **Total comprehensive Income** |  |  |  |  |  |
| **(loss) - as per the Statement of** |  |  |  |  |  |
| **Comprehensive Income** | **(82,466)** | **(238,317)** | **(246,310)** | **(249,421)** | **(229,245)** |

Prepared on Australian Accounting Standards basis.

1. From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation / amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual  2013-14 | Revised  budget  2014-15 | Forward  estimate  2015-16 | Forward  estimate  2016-17 | Forward  estimate  2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 19,941 | 27,647 | 27,647 | 27,647 | 27,647 |
| Trade and other receivables | 910,021 | 889,010 | 809,984 | 817,958 | 812,554 |
| Other financial assets | 70 | 51 | 53 | 52 | 46 |
| ***Total financial assets*** | **930,032** | **916,708** | **837,684** | **845,657** | **840,247** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 319,217 | 279,588 | 258,096 | 246,753 | 231,307 |
| Property, plant and equipment | 140,395 | 150,391 | 152,227 | 141,973 | 132,061 |
| Intangibles | 422,404 | 431,880 | 407,488 | 370,554 | 358,721 |
| Other non-financial assets | 97,566 | 92,903 | 85,166 | 77,819 | 79,065 |
| ***Total non-financial assets*** | **979,582** | **954,762** | **902,977** | **837,099** | **801,154** |
| **Total assets** | **1,909,614** | **1,871,470** | **1,740,661** | **1,682,756** | **1,641,401** |
|  |  |  |  |  |  |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 265,078 | 281,041 | 258,630 | 252,191 | 247,377 |
| Other payables | 125,775 | 121,467 | 53,375 | 58,076 | 54,150 |
| ***Total payables*** | **390,853** | **402,508** | **312,005** | **310,267** | **301,527** |
|  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |
| Employees | 855,096 | 857,333 | 857,929 | 858,201 | 858,437 |
| Other provisions | 33,169 | 27,432 | 28,241 | 29,076 | 29,939 |
| ***Total provisions*** | **888,265** | **884,765** | **886,170** | **887,277** | **888,376** |
| **Total liabilities** | **1,279,118** | **1,287,273** | **1,198,175** | **1,197,544** | **1,189,903** |
|  |  |  |  |  |  |
| **Net assets** | **630,496** | **584,197** | **542,486** | **485,212** | **451,498** |
|  |  |  |  |  |  |
| **EQUITY** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 1,238,557 | 1,430,575 | 1,635,174 | 1,827,321 | 2,022,852 |
| Reserves | 84,578 | 84,578 | 84,578 | 84,578 | 84,578 |
| Retained surplus |  |  |  |  |  |
| (accumulated deficit) | (692,639) | (930,956) | (1,177,266) | (1,426,687) | (1,655,932) |
| ***Total parent entity interest*** | **630,496** | **584,197** | **542,486** | **485,212** | **451,498** |
|  |  |  |  |  |  |
| **Total equity** | **630,496** | **584,197** | **542,486** | **485,212** | **451,498** |

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2014–15)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained  earnings | Asset  revaluation  reserve | Contributed  equity/  capital | Total  equity |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2014** |  |  |  |  |
| Balance carried forward from |  |  |  |  |
| previous period | (692,639) | 84,578 | 1,238,557 | 630,496 |
| ***Adjusted opening balance*** | **(692,639)** | **84,578** | **1,238,557** | **630,496** |
|  |  |  |  |  |
| **Comprehensive income** |  |  |  |  |
| Surplus (deficit) for the period | (238,317) | - | - | (238,317) |
|  |  |  |  |  |
| ***Total comprehensive income*** | **(238,317)** | **-** | **-** | **(238,317)** |
| **Transactions with owners** |  |  |  |  |
| ***Distribution to owners*** |  |  |  |  |
| Returns of capital |  |  |  |  |
| Distribution of Equity | - | - | (25,300) | (25,300) |
| ***Contribution by owners*** |  |  |  |  |
| Equity Injection - Appropriation | - | - | 20,442 | 20,442 |
| Departmental Capital Budget (DCB) | - | - | 196,876 | 196,876 |
| ***Sub-total transactions with owners*** | **-** | **-** | **192,018** | **192,018** |
| **Estimated closing balance**  **as at 30 June 2015** | **(930,956)** | **84,578** | **1,430,575** | **584,197** |

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 3,808,248 | 4,060,849 | 3,987,595 | 3,850,531 | 3,830,165 |
| Sale of Goods and rendering of services | 324,761 | 187,514 | 125,496 | 126,437 | 116,995 |
| s74 retained revenue receipts redrawn  from OPA | 305,225 | 337,209 | 264,276 | 261,983 | 251,532 |
| Net GST Received | 111,830 | 149,276 | 138,361 | 135,127 | 134,118 |
| Other | - | 419 | 419 | 419 | 419 |
| ***Total cash received*** | **4,550,064** | **4,735,267** | **4,516,147** | **4,374,497** | **4,333,229** |
|  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Employees | 2,822,610 | 2,759,572 | 2,767,473 | 2,663,929 | 2,642,774 |
| Suppliers | 1,440,440 | 1,618,539 | 1,478,101 | 1,441,292 | 1,431,203 |
| s74 retained revenue receipts transferred to OPA | 305,225 | 337,209 | 264,276 | 261,983 | 251,532 |
| Other | 487 | 5,935 | 6,297 | 7,293 | 7,720 |
| ***Total cash used*** | **4,568,762** | **4,721,255** | **4,516,147** | **4,374,497** | **4,333,229** |
| **Net cash from or (used by)**  **operating activities** | **(18,698)** | **14,012** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | 61 | - | - | - | - |
| ***Total cash received*** | **61** | **-** | **-** | **-** | **-** |
|  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant  and equipment | 165,681 | 223,624 | 204,599 | 192,147 | 195,531 |
| ***Total cash used*** | **165,681** | **223,624** | **204,599** | **192,147** | **195,531** |
| **Net cash from or (used by)**  **investing activities** | **(165,620)** | **(223,624)** | **(204,599)** | **(192,147)** | **(195,531)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 158,645 | 217,318 | 204,599 | 192,147 | 195,531 |
| ***Total cash received*** | **158,645** | **217,318** | **204,599** | **192,147** | **195,531** |
|  |  |  |  |  |  |
| **Net cash from or (used by)**  **financing activities** | **158,645** | **217,318** | **204,599** | **192,147** | **195,531** |
| **Net increase or (decrease)**  **in cash held** | **(25,673)** | **7,706** | **-** | **-** | **-** |
| Cash and cash equivalents at the  beginning of the reporting period | 45,614 | 19,941 | 27,647 | 27,647 | 27,647 |
| **Cash and cash equivalents at the**  **end of the reporting period** | **19,941** | **27,647** | **27,647** | **27,647** | **27,647** |

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement — Departmental

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual  2013-14 | Revised  budget  2014-15 | Forward  estimate  2015-16 | Forward  estimate  2016-17 | Forward  estimate  2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital Budget - Act No. 1 (DCB) | 115,205 | 196,876 | 196,613 | 191,112 | 194,496 |
| Equity Injections - Act No.2 | 43,440 | 20,442 | 7,986 | 1,035 | 1,035 |
| **Total capital appropriations** | **158,645** | **217,318** | **204,599** | **192,147** | **195,531** |
|  |  |  |  |  |  |
| **Total new capital appropriations** | 158,645 | 217,318 | 204,599 | 192,147 | 195,531 |
| **Provided for:** |  |  |  |  |  |
| *Purchase of non-financial assets* | 158,190 | 217,318 | 204,599 | 192,147 | 195,531 |
| *Other Items* | 455 | - | - | - | - |
| **Total Items** | **158,645** | **217,318** | **204,599** | **192,147** | **195,531** |
|  |  |  |  |  |  |
| **PURCHASE OF NON-FINANCIAL** |  |  |  |  |  |
| **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations | 42,985 | 20,442 | 7,986 | 1,035 | 1,035 |
| Funded by capital appropriation - DCB1 | 115,705 | 196,876 | 196,613 | 191,112 | 194,496 |
| Funded internally from |  |  |  |  |  |
| departmental resources2 | 6,991 | 6,306 | - | - | - |
| **TOTAL AMOUNT SPENT** | **165,681** | **223,624** | **204,599** | **192,147** | **195,531** |
|  |  |  |  |  |  |
| **RECONCILIATION OF CASH**  **USED TO ACQUIRE ASSETS**  **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 165,681 | 223,624 | 204,599 | 192,147 | 195,531 |
| **Total cash used to**  **acquire assets** | **165,681** | **223,624** | **204,599** | **192,147** | **195,531** |

1. Excludes annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
2. Includes funding from s74 retained revenue receipts.

Table 3.2.6: Statement of Asset Movements (2014–15)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other property  plant and  equipment | Computer  software and  intangibles | Total |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2014** |  |  |  |  |  |
| Gross book value | 5,225 | 330,132 | 257,329 | 783,517 | 1,376,203 |
| Accumulated depreciation / amortisation | - | (16,140) | (116,934) | (361,113) | (494,187) |
| **Opening net book balance** | **5,225** | **313,992** | **140,395** | **422,404** | **882,016** |
|  |  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Estimated expenditure on**  **new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity(1) | - | - | 1,680 | 18,762 | 20,442 |
| By purchase - appropriation ordinary annual services(2) | - | 51,160 | 61,493 | 84,223 | 196,876 |
| By purchase - other | - | - | 486 | 5,820 | 6,306 |
| **Total additions** | **-** | **51,160** | **63,659** | **108,805** | **223,624** |
|  |  |  |  |  |  |
| **Other Movements** |  |  |  |  |  |
| Depreciation / amortisation expense | - | (90,789) | (53,663) | (99,329) | (243,781) |
| Other | - | - | - | - | - |
| **Total Other Movements** | **-** | **(90,789)** | **(53,663)** | **(99,329)** | **(243,781)** |
|  |  |  |  |  |  |
| **As at 30 June 2015** |  |  |  |  |  |
| Gross book value | 5,225 | 381,292 | 320,988 | 892,322 | 1,599,827 |
| Accumulated depreciation / amortisation and impairment | - | (106,929) | (170,597) | (460,442) | (737,968) |
| **Closing net book balance** | **5,225** | **274,363** | **150,391** | **431,880** | **861,859** |

Prepared on Australian Accounting Standards basis.

1. "Appropriation equity" refers to equity injections provided through *Appropriation Act (No.2) 2014–15* and Appropriation Bill (No.4) 2014–15.
2. "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No.1) 2014–15* and Appropriation Bill (No.3) 2014–15 for DCBs.

#### Schedule of Administered Activity

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual  2013-14 | Revised  budget  2014-15 | Forward  estimate  2015-16 | Forward  estimate  2016-17 | Forward  estimate  2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Suppliers | 2,659 | 3,000 | - | - | - |
| Grants | 5,770 | 3,129 | - | - | - |
| Depreciation and amortisation | 35 | 36 | - | - | - |
| Write-down and impairment of assets | 111,448 | 93,031 | 85,352 | 86,416 | 87,457 |
| Other expenses(1) | 1,387,532 | 1,451,866 | 1,505,885 | 1,550,957 | 1,598,727 |
| **Total expenses administered** |  |  |  |  |  |
| **on behalf of Government** | **1,507,444** | **1,551,062** | **1,591,237** | **1,637,373** | **1,686,184** |
|  |  |  |  |  |  |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and fines | 8,591 | 9,496 | 9,772 | 10,046 | 10,336 |
| Dividends | 5,003 | 4,371 | 3,066 | 3,066 | 3,066 |
| Competitive Neutrality Revenue | 7,568 | 6,822 | 5,995 | 6,144 | 6,298 |
| Other revenue(2) | 1,498,822 | 1,544,666 | 1,591,061 | 1,637,085 | 1,685,862 |
| ***Total non-taxation revenue*** | **1,519,984** | **1,565,355** | **1,609,894** | **1,656,341** | **1,705,562** |
| **Total own-source revenues** |  |  |  |  |  |
| **administered on behalf of** |  |  |  |  |  |
| **Government** | **1,519,984** | **1,565,355** | **1,609,894** | **1,656,341** | **1,705,562** |
|  |  |  |  |  |  |
| **Total own-source income** |  |  |  |  |  |
| **administered on behalf of** |  |  |  |  |  |
| **Government** | **1,519,984** | **1,565,355** | **1,609,894** | **1,656,341** | **1,705,562** |
|  |  |  |  |  |  |
| **Net Cost of (contribution by)** |  |  |  |  |  |
| **services** | (12,540) | (14,293) | (18,657) | (18,968) | (19,378) |
| **Surplus (Deficit)** | **12,540** | **14,293** | **18,657** | **18,968** | **19,378** |
|  |  |  |  |  |  |
| **Total comprehensive income (loss)** | **12,540** | **14,293** | **18,657** | **18,968** | **19,378** |

Prepared on Australian Accounting Standards basis.

1. Other expenses represents Child Support payments to custodial parents.
2. Other non-tax revenue includes Child Support revenue from non-custodial parents.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual  2013-14 | Revised  budget  2014-15 | Forward  estimate  2015-16 | Forward  estimate  2016-17 | Forward  estimate  2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 833 | 833 | 833 | 833 | 833 |
| Trade and other receivables | 738,294 | 763,511 | 801,148 | 839,587 | 879,524 |
| Other investments | 42,344 | 42,344 | 42,344 | 42,344 | 42,344 |
| ***Total financial assets*** | **781,471** | **806,688** | **844,325** | **882,764** | **922,701** |
|  |  |  |  |  |  |
| **Non-financial assets** |  |  |  |  |  |
| Property, plant and equipment | 48 | 12 | 12 | 12 | 12 |
| ***Total non-financial assets*** | **48** | **12** | **12** | **12** | **12** |
| **Total assets administered** |  |  |  |  |  |
| **on behalf of Government** | **781,519** | **806,700** | **844,337** | **882,776** | **922,713** |
|  |  |  |  |  |  |
| **LIABILITIES ADMINISTERED ON** |  |  |  |  |  |
| **BEHALF OF GOVERNMENT** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers1 | 508 | 508 | - | - | - |
| Other payables | 47,425 | 47,425 | 47,425 | 47,425 | 47,425 |
| ***Total payables*** | **47,933** | **47,933** | **47,425** | **47,425** | **47,425** |
|  |  |  |  |  |  |
| **Provisions** |  |  |  |  |  |
| Other provisions | 725,823 | 753,007 | 790,134 | 828,610 | 868,518 |
| ***Total provisions*** | **725,823** | **753,007** | **790,134** | **828,610** | **868,518** |
| **Total liabilities administered** |  |  |  |  |  |
| **on behalf of Government** | **773,756** | **800,940** | **837,559** | **876,035** | **915,943** |
|  |  |  |  |  |  |
| **Net assets/(liabilities)** | **7,763** | **5,760** | **6,778** | **6,741** | **6,770** |

Prepared on Australian Accounting Standards basis.

1. Includes Income Management BasicsCard payables.

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Actual  2013-14 | Revised  budget  2014-15 | Forward  estimate  2015-16 | Forward  estimate  2016-17 | Forward  estimate  2017-18 |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Dividends | 1,872 | 5,534 | 2,751 | 3,066 | 3,066 |
| Competitive Neutrality | 5,694 | 7,646 | 5,875 | 6,144 | 6,298 |
| Net GST received | 855 | 613 | 51 | - | - |
| Other1 | 1,384,005 | 1,434,592 | 1,478,944 | 1,522,941 | 1,569,469 |
| ***Total cash received*** | **1,392,426** | **1,448,385** | **1,487,621** | **1,532,151** | **1,578,833** |
|  |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Grants | 6,347 | 3,442 | - | - | - |
| Suppliers | 3,157 | 3,300 | 559 | - | - |
| Other2 | 1,414,471 | 1,425,347 | 1,469,423 | 1,513,146 | 1,559,484 |
| ***Total cash used*** | **1,423,975** | **1,432,089** | **1,469,982** | **1,513,146** | **1,559,484** |
| **Net cash used by** |  |  |  |  |  |
| **operating activities** | **(31,549)** | **16,296** | **17,639** | **19,005** | **19,349** |
|  |  |  |  |  |  |
| ***Net increase or (decrease) in*** |  |  |  |  |  |
| ***cash held*** | **(31,549)** | **16,296** | **17,639** | **19,005** | **19,349** |
| Cash and cash equivalents at beginning of reporting period | 37,811 | 833 | 833 | 833 | 833 |
| Cash from Official Public Account for: |  |  |  |  |  |
| - Appropriations | 66,122 | 73,921 | 70,399 | 71,971 | 74,177 |
| - Special Accounts | 1,327,061 | 1,356,890 | 1,398,867 | 1,440,510 | 1,484,642 |
| - Other | 864 | 613 | 51 | - | - |
|  | **1,394,047** | **1,431,424** | **1,469,317** | **1,512,481** | **1,558,819** |
| Cash to Official Public Account for: |  |  |  |  |  |
| - Appropriations | (57,644) | (67,792) | (69,891) | (71,971) | (74,177) |
| - Administered revenue | (16,107) | (22,425) | (18,147) | (19,005) | (19,349) |
| - Special Accounts | (1,324,870) | (1,356,890) | (1,398,867) | (1,440,510) | (1,484,642) |
| - Other | (855) | (613) | (51) | - | - |
|  | **(1,399,476)** | **(1,447,720)** | **(1,486,956)** | **(1,531,486)** | **(1,578,168)** |
| **Cash and cash equivalents at end of reporting period** | **833** | **833** | **833** | **833** | **833** |

Prepared on Australian Accounting Standards basis.

1. Other receipts received includes Child Support receipts from non-custodial parents.
2. Other cash used includes Child Support payments to custodial parents.

Table 3.2.10: Schedule of Administered Capital Budget

The Department of Human Services does not have an Administered Capital Budget for 2014–15.

Table 3.2.11: Statement of Administered Asset Movements (2014–15)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Land | Buildings | Other property  plant and  equipment | Computer  software and  intangibles | Total |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2014** |  |  |  |  |  |
| Gross book value | - | - | 53 | - | 53 |
| Accumulated depreciation / amortisation | - | - | (5) | - | (5) |
| **Opening net book balance** | **-** | **-** | **48** | **-** | **48** |
|  |  |  |  |  |  |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Total additions** | - | - | - | - | - |
|  |  |  |  |  |  |
| **Other Movements** |  |  |  |  |  |
| Depreciation / amortisation expense | - | - | (36) | - | (36) |
| **Total Other Movements** | **-** | **-** | **(36)** | **-** | **(36)** |
|  |  |  |  |  |  |
| **As at 30 June 2015** |  |  |  |  |  |
| Gross book value | - | - | 53 | - | 53 |
| Accumulated depreciation / amortisation and impairment | - | - | (41) | - | (41) |
| **Closing net book balance** | **-** | **-** | **12** | **-** | **12** |

Prepared on Australian Accounting Standards basis.

#### Notes to the Financial Statements

The Budgeted financial statements have been prepared in accordance with the:

* 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 and liabilities at fair value.

Unless alternative treatment is specifically required by an Accounting Standard or the FMOs, assets and liabilities are recognised only when it is probable that future economic benefits will flow to and from the department and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under executor contracts are not recognised unless required by an Accounting Standard.

Unless alternative treatment is specifically required by an Accounting Standard, revenues and expenses are recognised 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 “Impact of Net Cash Appropriation Arrangements” 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 was implemented as part of the Operation Sunlight reform agenda in 2009-10.

#### Departmental

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

Administered items are those items controlled by the government and managed, or overseen, by the department on behalf of the government.

# Glossary

| **Term** | **Meaning** |
| --- | --- |
| Activities | The actions/functions performed by agencies to deliver government policies. |
| Available appropriation | The *Available Appropriation* indicates the total appropriations available to the entity for 2013–14. It includes all appropriations made available to the entity in the year (+/- s74 transfers, formal reductions, Advance to the Finance Minister and movements of funds). |
| Administered item | Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity and any unspent appropriation is returned to the Consolidated Revenue Fund at the end of the financial year. An administered item is a component of an administered programme. |
| 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. |
| BasicsCard | The BasicsCard is a PIN-protected card that allows customers to access their income-managed money through existing EFTPOS facilities at approved stores and businesses. The BasicsCard provides customers on Income Management with a greater choice and flexibility to purchase essential goods and services from a broad range of stores and businesses. |
| Consolidated revenue fund (CRF) | The principal operating fund from which money is drawn to pay for the activities of the government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government forms one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government. |
| Corporate Commonwealth entity | A corporate Commonwealth entity is a Commonwealth entity that is a body corporate. |
| Departmental capital budget (DCB) | Funds provided in Appropriation Bill 1/3/5 for the ongoing replacement of minor assets. |
| Departmental item | Resources (assets, liabilities, revenues and expenses) that entity Chief Executive Officers control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental programme. |
| Expenses not requiring appropriation in the Budget year | Expenses not involving a cash flow impact are generally not included within the calculation of an appropriation. Appropriation funding is not provided in respect of depreciation expense. Also no funding is required for 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 administered appropriation amounts to be sought from Parliament. |
| *Financial Management and Accountability Act 1997* *(FMA Act)* | Until 30 June 2014, the FMA Act set 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). From 1 July 2014 the FMA Act was replaced by the PGPA Act. |
| Forward estimates period | The three years following the budget year. For example, if  2014–15 is the budget year, 2015–16 is forward year 1, 2016–17 is forward year 2 and 2017–18 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. |
| 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). |
| Non-corporate Commonwealth entity | Non-corporate Commonwealth entity is a Commonwealth entity that is not a body corporate. |
| Official Public Account (OPA) | The OPA is the government’s central bank account held within the Reserve Bank of Australia. The OPA is the central component of the Consolidated Revenue Fund. |
| Outcome | An outcome is the intended result, consequence or impact of government actions on the Australian community. |
| Outcome statement | An outcome statement articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework: 1. to explain and control the purposes for which annual appropriations are approved by the Parliament for use by agencies; 2. to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and 3. to measure and assess entity and programme (non-financial) performance in contributing to government policy objectives. |
| Portfolio Budget Statements  (PB Statements) | Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and programme by each entity within a portfolio. |
| Portfolio Additional Estimates Statements (PAES) | Budget related paper detailing the changes in resourcing by outcome(s) since the Budget which provides information on new measures and their impact on the financial and/or non‑financial planned performance of programmes supporting those outcomes. |
| Programme | 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. |
| Programme support | The entity running costs allocated to a programme. This is funded as part of the entity’s departmental appropriations. |
| *Public Governance, Performance and Accountability Act 2013*  (PGPA Act) | The PGPA Actcommenced on 1 July 2014 and replaced the FMA Act*.* It provides a principles based framework for Commonwealth resource management, supported by rules and guidance to assist Commonwealth entities to manage public resources. |
| s74 | Section 74 of the PGPA Act 2013. (This replaces s31 of the FMA Act). |
| Target group | A specific group being targeted for assistance by government policy. |
| Transfer | Cash paid to recipients of the applicable programme. This includes welfare payments and tax rebates. |