

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 for Social 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

A handwritten signature in black ink, appearing to read 'Scott Morrison'.

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nfp	not for publication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.

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

**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.
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Section 2: Revisions to Outcomes and Planned Performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programmes.
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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.
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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

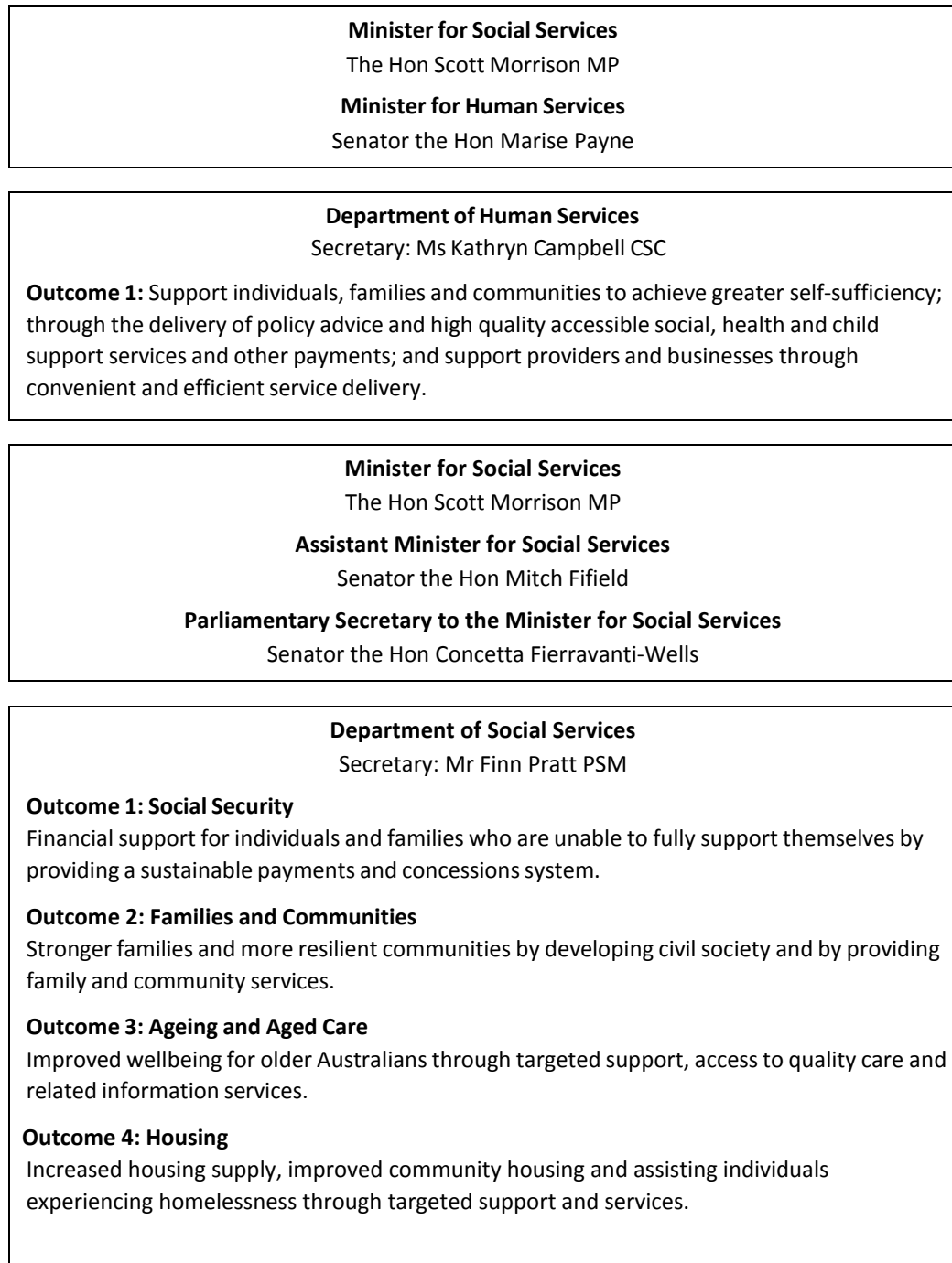


Figure 1: Social Services Portfolio Structure and Outcomes (continued)

<p style="text-align: center;">Minister for Social Services The Hon Scott Morrison MP</p> <p style="text-align: center;">Assistant Minister for Social Services Senator the Hon Mitch Fifield</p> <p style="text-align: center;">Parliamentary Secretary to the Minister for Social Services Senator the Hon Concetta Fierravanti-Wells</p>
<p style="text-align: center;">Department of Social Services (continued) Secretary: Mr Finn Pratt PSM</p> <p>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.</p> <p>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.</p> <p>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.</p>
<p style="text-align: center;">Aged Care Commissioner Ms Rae Lamb</p> <p>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.</p>
<p style="text-align: center;">Aged Care Pricing Commissioner Ms Kim Cull</p> <p>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.</p>

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

<p style="text-align: center;">Minister for Social Services The Hon Scott Morrison MP</p> <p style="text-align: center;">Assistant Minister for Social Services Senator the Hon Mitch Fifield</p> <p style="text-align: center;">Parliamentary Secretary to the Minister for Social Services Senator the Hon Concetta Fierravanti-Wells</p>
<p style="text-align: center;">Australian Aged Care Quality Agency Chief Executive Officer: Mr Nick Ryan</p> <p>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.</p>
<p style="text-align: center;">Australian Institute of Family Studies Director: Professor Alan Hayes AM</p> <p>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.</p>
<p style="text-align: center;">National Disability Insurance Agency Chief Executive Officer: Mr David Bowen</p> <p>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.</p>
<p style="text-align: center;">Social Security Appeals Tribunal Principal Member: Ms Jane Macdonnell</p> <p>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.</p>

Portfolio Resources

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			Receipts	Total
	Bill No. 3 \$m	Bill No. 4 \$m	Special \$m	\$m	\$m
DSS¹					
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.

- 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

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	Estimate as at Budget +	Proposed Additional = Estimates	Total estimate at Additional Estimates
	2013-14	2014-15	2014-15	2014-15
	\$'000	\$'000	\$'000	\$'000
Ordinary annual services¹				
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 services⁶				
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				
<i>Child Support (Registration and Collection) Act 1988:</i>				
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 \$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 \$'000	Estimate at Additional Estimates 2014-15 \$'000
Payments made on behalf of other entities		
(disclosed in the respective Entity Resource Statement)		
Attorney-General's Department		
Special Appropriation - <i>Social Security (Administration) Act 1999</i> - Australian Victim of Terrorism Overseas Payment	-	7,060
Special Appropriation - <i>Social Security (Administration) Act 1999</i> - Disaster Recovery Allowance	250	1,521
Special Appropriation - <i>Social Security (Administration) Act 1999</i> - 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 - <i>Farm Household Support Act 2014</i> 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 - <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	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 - <i>Health Insurance Act 1973</i> - Medical Benefits	20,307,671	20,260,420
Special Appropriation - <i>National Health Act 1953</i> - Pharmaceutical Benefits	9,247,686	9,370,472
Special Appropriation - <i>Private Health Insurance Act 2007</i>	5,788,508	5,918,545
Special Appropriation - <i>Dental Benefits Act 2008</i>	594,607	594,607
Special Appropriation - <i>National Health Act 1953</i> - Aids and Appliances	324,988	325,129
Special Appropriation - <i>Medical Indemnity Agreement Act 2002</i>	100,148	100,148
Special Account - Australian Childhood Immunisation Register	9,475	9,475
Special Appropriation - <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	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 \$'000	Estimate at Additional Estimates 2014-15 \$'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 - <i>Social Security (Administration) Act 1999</i>	86,406,667	87,651,827
Special Appropriation - <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	19,478,469	24,634,234
Special Appropriation - <i>Age Care Act 1997</i>	10,697,068	10,730,957
Special Appropriation - <i>Paid Parental Leave Act 2010</i>	1,899,260	1,899,260
Special Appropriation - <i>Student Assistance Act 1973</i>	327,333	334,532
Special Appropriation - <i>National Health Act 1953</i> - Contingence 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 - <i>Veterans' Entitlements Act 1986</i> and Related Acts	4,016,709	3,944,171
Special Appropriation - <i>Military Rehabilitation and Compensation Act 2004</i>	22,367	30,604
Special Appropriation - <i>Safety, Rehabilitation and Compensation Act 1988</i>	-	14,236
Special Appropriation - <i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	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	Estimate at Additional Estimates
	2014-15 \$'000	2014-15 \$'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 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Expense measures¹					
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 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'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 extremists ⁷					
Departmental expenses	1.1	-	-	-	-
Residential Care – Pre-Entry Leave subsidy - cessation ⁷					
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					
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 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Capital measures					
Department of Employment					
Employment Services 2015 ³					
	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 process ⁶					
	Departmental Capital	1.1	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.

- 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.
- This savings measure did not have a financial impact on the department.
- 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.
- 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.
- 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.
- Disclosure is consistent with 2014–15 MYEFO to protect the integrity of the tender process.
- 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 as parameter adjustments.

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

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Outcome 1					
Increase in estimates (departmental)					
A strong and sustainable Medicare Disability Support Pension - revised assessment process ¹	1.2	318	-	-	-
Strengthening the Job Seeker Compliance Framework	1.1	nfp	nfp	nfp	nfp
Employment Services 2015 ²	1.1	10,265	17,697	13,993	13,672
Medicare Benefits Schedule - new and amended listings	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 extremists ³	1.1	-	-	-	-
Residential Care – Pre-Entry Leave subsidy - cessation ³	1.1	-	-	-	-

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

	Programme impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'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 Portfolio ⁴	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 impacted	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'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 \$'000	2014-15 Budget \$'000	2014-15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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	-

Entity Additional Estimates Statements – Department of Human Services

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

	2013-14 Available \$'000	2014-15 Budget \$'000	2014-15 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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

	2013-14 Actual expenses \$'000	2014-2015 Revised estimated expenses \$'000
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.		
Programme 1.1: Services to the Community - Social Security and Welfare		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> and Bill No. 3)	8,429	6,129
Expenses not requiring appropriation in the Budget year ¹	192	267
Departmental expenses		
Departmental appropriation ²	3,604,322	3,599,318
Expenses not requiring appropriation in the Budget year ¹	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 appropriation ²	622,252	650,697
Expenses not requiring appropriation in the Budget year ¹	36,772	33,845
Total for Programme 1.2	659,024	684,542
Programme 1.3: Child Support		
Administered expenses		
Ordinary annual services (<i>Appropriation Act No. 1</i> 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 year ¹	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 (<i>Appropriation Act No. 1</i> 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 year ¹	111,483	93,067
Departmental expenses		
Departmental appropriation ²	4,226,574	4,250,015
Expenses not requiring appropriation in the Budget year ¹	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 \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Administered Expenses:					
Income Management BasicsCard	2,659	3,000	-	-	-
Future Workforce	5,770	3,129	-	-	-
Ordinary annual services (<i>Appropriation Act No.1 and Bill No. 3</i>)	8,429	6,129	-	-	-
Administered expenses not requiring appropriation in the Budget year ¹	192	267	176	288	323
Annual Departmental Expenses:					
Ordinary annual services (<i>Appropriation Act No.1 and Bill No. 3</i>)	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 \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Annual Departmental Expenses:					
Ordinary annual services (<i>Appropriation Act No.1 and Bill No. 3</i>)	573,346	594,410	555,970	553,639	554,351
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 \$'000	2014-15 Revised budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'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:					
<i>Child Support Act</i> 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

	Outcome	Opening				Closing
		balance	Receipts	Payments	Adjustments	balance
		2014-15	2014-15	2014-15	2014-15	2014-15
	2013-14	2013-14	2013-14	2013-14	2013-14	
		\$'000	\$'000	\$'000	\$'000	\$'000
Child Support Account ¹ (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 Account ² (A)	1	35,465	252,809	241,132	-	47,142
		93,296	299,248	357,079	-	35,465
Superannuation Clearing House Special Account ³ (A)	1	-	-	-	-	-
		13,617	654,026	662,842	(4,801)	-
Services for Other Entities and Trust Moneys - Department of Human Services Special Account ⁴ (A) & (D)	1	-	-	-	-	-
		-	-	-	-	-
Total special accounts						
2014-15 Revised Estimate		92,352	1,745,283	1,733,606	-	104,029
<i>Total special accounts</i>						
<i>2013-14 Actual</i>		<i>163,985</i>	<i>2,346,497</i>	<i>2,413,329</i>	<i>(4,801)</i>	<i>92,352</i>

(A) = Administered

(D) = Departmental

- 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.
- 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:
 - pay the claimant, or the claimant's authorised representative, amounts credited to the Special Account; and
 - reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment; and

Entity Additional Estimates Statements – Department of Human Services

- (c) repay amounts where an Act or other law requires or permits the repayment of an amount received.
3. 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:
- (a) make payments to superannuation funds on behalf of small business employers in performance of the functions of the Superannuation Clearing House;
 - (b) 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);
 - (c) reduce the balance of the special account (and therefore the available appropriation for the special account) without making a real or notional payment; and
 - (d) 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 2011/13 24 under s78(1) *Public Governance, Performance and Accountability Act 2013*.
- Purpose: To credit and debit monies for the purpose of:
- (a) disbursing amounts held on trust or otherwise for the benefit of a person other than the Commonwealth;
 - (b) disbursing amounts in connection with services performed on behalf of other governments and bodies that are not PGPA Act entities;
 - (c) repaying amounts where an Act or other law requires or permits the repayment of an amount received; and
 - (d) 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	Revised	Forward	Forward	Forward
	2013-14	budget	estimate	estimate	estimate
	\$'000	2014-15	2015-16	2016-17	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 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Total Comprehensive Income (loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	156,418	-	-	-	-
less depreciation / amortisation expenses previously funded through revenue appropriations ¹	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.

- 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 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'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 2013-14 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'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 s74 retained revenue receipts redrawn from OPA	324,761	187,514	125,496	126,437	116,995
Net GST Received	305,225	337,209	264,276	261,983	251,532
Other	111,830	149,276	138,361	135,127	134,118
	-	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 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'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:					
<i>Purchase of non-financial assets</i>	158,190	217,318	204,599	192,147	195,531
<i>Other Items</i>	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 - DCB ¹	115,705	196,876	196,613	191,112	194,496
Funded internally from departmental resources ²	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.

- "Appropriation equity" refers to equity injections provided through *Appropriation Act (No.2) 2014–15* and Appropriation Bill (No.4) 2014–15.
- "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 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'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 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'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					
Suppliers ¹	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 \$'000	Revised budget 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'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	-	-
Other ¹	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	-	-
Other ²	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					
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 <i>Available Appropriation</i> 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.

Glossary

Term	Meaning
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.
<i>Financial Management and Accountability Act 1997 (FMA Act)</i>	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.

Term	Meaning
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.

Glossary

Term	Meaning
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.
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	The PGPA Act commenced 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.