Portfolio Additional

Estimates Statements 2015-16

Social Services Portfolio

(Department of Human Services)

Explanations of Additional Estimates 2015-16

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President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear Mr President

Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the  
2015-16 Additional Estimates for the Social Services Portfolio (Department of Human Services).

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

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

Yours sincerely

Signed

Stuart Robert

# Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

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

## Enquiries

Should you have any enquiries regarding this publication please contact:

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Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

User guide  
to the  
Portfolio Additional  
Estimates Statements

# User Guide

The purpose of the 2015-16 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 include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programmes supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)2015-16. 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) 2015-16* 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 update the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are 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 changes in total resources available to an entity, the impact of any measures since Budget, and impact of 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 and staffing levels and revisions to the budgeted financial statements. |
| Portfolio glossary | Explains key terms relevant to the Portfolio. |

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Portfolio overview

# Department of Human Services

# Portfolio overview

## Ministers and portfolio responsibilities

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

* The Hon Christian Porter MP, Minister for Social Services
* The Hon Stuart Robert MP, Minister for Human Services
* Senator the Hon Concetta Fierravanti-Wells, Assistant Minister for Multicultural Affairs
* The Hon Alan Tudge MP, Assistant Minister for Social Services.

The Department of Human Services (the department) is part of the Social Services portfolio. Details of the Social Services portfolio appear in *Portfolio Additional Estimates Statements 2015–16 Social Services Portfolio*.

**Department of Human Services**

The department is responsible for providing advice to government on design, development, delivery, co-ordination and monitoring of government services. It is subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The department has one outcome and delivers a range of government and other payments and services to almost every Australian including:

* **Centrelink** payments and services for retirees, the unemployed, families, carers, parents, students, people with disabilities, Aboriginal and Torres Strait Islander people, people from culturally and linguistically diverse backgrounds, people living overseas and provision of services at times of major change, including disaster recovery payments.
* **Aged** **care** payments to services funded under the *Aged Care Act 1997* including residential care, home care and flexible care services.
* **Medicare** services and payments that support the health of Australians such as Medicare, the Pharmaceutical Benefits Scheme, eHealth, 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.

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

Machinery of government changes in the Administrative Arrangements Order dated 30 September 2015 resulted in the transfer of the Medicare Provider compliance function to the Department of Health. This also involved the transfer of $34.1 million in 2015–16 appropriations and $8.8 million in prior year appropriations, effective from 11 November 2015.

Additional appropriation of $66.7 million is being sought through Appropriation Bill (No. 3) 2015–16 and $10.1 million is being sought through Appropriation Bill (No. 4) 2015–16 as a result of new measures and variations.

**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 that is appointed by the Minister for Human Services.

|  |
| --- |
| **Figure 1: Department of Human Services portfolio structure and outcomes** |
|  |
| **Minister for Social Services**  The Hon Christian Porter MP |
|  |
| **Minister for Human Services** The Hon Stuart Robert MP |
|  |
|  |
| **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. |

## Portfolio resources

Table 1 shows those entities reporting in the PAES and the additional resources to be provided to the portfolio in the 2015-16 budget year, by entity.

Table 1: Portfolio Resources (2015-16 Additional Estimates)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | AppropriationBill No.3$m | AppropriationBill No.4$m | Specialappropriation$m | Receipts$m | Total$m |
| **Department of Social Services (a) (c)** |  |  |  |  |  |
| Administered appropriations | 95.7 | - | (14,568.6) | - | (14,472.9) |
| Departmental appropriations | 6.7 | - | - | - | 6.7 |
| **Total:** | **102.4** | **-** | **(14,568.6)** | **-** | **(14,466.2)** |
| **Department of Human Services (a)** |  |  |  |  |  |
| Administered appropriations | - | - | (..) | (0.3) | (0.3) |
| Departmental appropriations | 66.7 | 10.1 | - | 37.3 | 114.1 |
| **Total:** | **66.7** | **10.1** | **(..)** | **37.0** | **113.8** |
| **National Disability Insurance Agency (b)(c)** |  |  |  |  |  |
| Administered appropriations | 108.3 | - | - | - | 108.3 |
| Departmental appropriations | - | - | - | - | - |
| **Total:** | **108.3** | **-** | **-** | **-** | **108.3** |
| **Portfolio total** | **277.4** | **10.1** | **(14,568.6)** | **37.0** | **(14,244.1)** |
| Less amounts transferred within portfolio | **-** | **-** | **-** | **4.7** | **4.7** |
| **Additional resources for the portfolio:** |  |  |  |  | **(14,248.8)** |

1. Additional resourcing excludes the balance of unspent prior year appropriations or special account balances carried forward from 2014-15.
2. Funding under *Appropriation Act (No. 1) 2015-16* and Appropriation Bill (No. 3) 2015-16 is appropriated to the Department of Social Services (DSS) and then paid to the National Disability Insurance Agency (NDIA). All appropriations paid to the NDIA are considered to be departmental for all purposes. Budgetary reporting by the NDIA will in part be reported as departmental and administered to reflect the administered nature of the funds’ purpose.
3. DHS is administered separately to DSS. Details of the allocation of additional estimates for these entities are reported in *Portfolio Additional Estimates 2015-16 Social Services Portfolio.*

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# Department of Human Services

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There have been no changes to the strategic direction statement since the publication of the 2015–16 PB Statements.

For full details refer to pages 13-14 of the *Portfolio Budget Statements 2015–16, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services)*.

### 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 2015­16 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4*,* special appropriations and special accounts.

Table 1.1: Department of Human Services resource statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Total available appropriation 2014-15 $'000* | Estimate asat Budget2015-16$'000 | ProposedAdditionalEstimates2015-16$'000 | Totalestimateat AdditionalEstimates2015-16$'000 |
| **Ordinary annual services (a)** |  |  |  |  |
| **Departmental appropriation** |  |  |  |  |
| Prior year departmental appropriation (b) | *852,297* | 962,574 | - | 962,574 |
| Departmental appropriation (c) | *4,279,270* | 4,416,647 | 66,671 | 4,483,318 |
| Less s75 transfer (d) | *(8,814)* | (34,104) | - | (34,104) |
| s74 retained revenue receipts (e) | *258,077* | 141,419 | 37,292 | 178,711 |
| **Total** | ***5,380,830*** | **5,486,536** | **103,963** | **5,590,499** |
| **Administered expenses** |  |  |  |  |
| Prior year administered appropriation (b) | *508* | 2,930 | - | 2,930 |
| s74 retained receipts (f) | *1,396* | 2,252 | - | 2,252 |
| Outcome 1 (g) | *8,386* | 2,252 | - | 2,252 |
| **Total** | ***10,290*** | **7,434** | **-** | **7,434** |
| **Total ordinary annual services [A]** | ***5,391,120*** | **5,493,970** | **103,963** | **5,597,933** |
| **Other services (h)** |  |  |  |  |
| **Departmental non-operating** |  |  |  |  |
| Prior year departmental appropriation (b) | *-* | 321 | - | 321 |
| Equity injections | *20,442* | 37,548 | 10,090 | 47,638 |
| **Total** | ***20,442*** | **37,869** | **10,090** | **47,959** |
| **Total other services [B]** | ***20,442*** | **37,869** | **10,090** | **47,959** |
| **Total available annual appropriations** | ***5,411,562*** | **5,531,839** | **114,053** | **5,645,892** |
| **Special appropriations** |  |  |  |  |
| **Special appropriations limited by****criteria/entitlement** |  |  |  |  |
| *Child Support (Registration and*  *Collection) Act 1988: (i)* |  |  |  |  |
| s77 - unremitted deductions | *58,583* | 59,627 | (2) | 59,625 |
| s78 - unexplained remittances | *-* | 50 | - | 50 |
| **Total special appropriations [C]** | ***58,583*** | **59,677** | **(2)** | **59,675** |
| **Total appropriations excluding Special****Accounts** | ***5,470,145*** | **5,591,516** | **114,051** | **5,705,567** |
| **Special Accounts** |  |  |  |  |
| Opening balance (j) | *57,552* | 54,685 | - | 54,685 |
| Appropriation receipts (k) | *60,013* | 61,929 | (2) | 61,927 |
| Non-appropriation receipts to |  |  |  |  |
| Special accounts (l) | *1,345,338* | 1,421,532 | (300) | 1,421,232 |
| **Total Special Account [D]** | ***1,462,903*** | **1,538,146** | **(302)** | **1,537,844** |
| **Total resourcing [A+B+C+D]** | ***6,933,048*** | **7,129,662** | **113,749** | **7,243,411** |
| Less appropriations drawn from |  |  |  |  |
| annual or special appropriations above |  |  |  |  |
| and credited to special accounts (k) | *(60,013)* | (61,929) | 2 | (61,927) |
| **Total net resourcing for the****Department of Human Services** | ***6,873,035*** | **7,067,733** | **113,751** | **7,181,484** |

Table 1.1: Department of Human Services Resource Statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016 (continued)

1. *Appropriation Act (No. 1) 2015*-*16* and Appropriation Bill (No. 3) 2015-16.
2. The ’Estimate as at Budget’ has been updated to reflect the actual balance carried forward from the previous year for annual appropriations.
3. Departmental appropriation in 2015-16 includes an amount of $196.1 million for the Departmental Capital Budget. The actual for 2014-15 includes an amount of $196.9 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. Since the 2015-16 Budget, the department has transferred an amount of $34.1 million from 2015-16 appropriation to the Department of Health under a section 75 determination due to machinery of government changes, with effect from 11 November 2015. This comprised $33.8 million for operating revenue and $0.3 million in Departmental Capital Budget funding. (Refer *Public Governance, Performance and Accountability (*Section 75 *Transfers) Amendment Determination 2015-2016 (No. 2)*. A further $8.8 million was transferred from 2014-15 operating revenue appropriation. (Refer *Public Governance, Performance and Accountability (Section 75 Transfers) Amendment Determination 2014-2015 (No. 4).*
5. Estimated retained revenue receipts under section 74 of the PGPA Act 2013.
6. Administered repayments received by the department. This amount was not previously disclosed in the 2015-16 PB Statement.
7. The Department of Human Services does not have an Administered Capital Budget for 2015-16.
8. *Appropriation Act (No. 2) 2015-16* and Appropriation Bill (No. 4) 2015-16.
9. Special appropriations under the *Child Support (Registration and Collection) Act 1988* provide temporary funding to cover unremitted deductions and unexplained remittances until deductions have been received and unexplained remittances have been attributed to the relevant paying parent.
10. The ’Estimate as at Budget’ has been updated to reflect the actual special account balance carried forward from the previous year.
11. Includes appropriation receipts from the Department of Human Services annual administered appropriation relating to Child Support payments and special appropriation for 2015-16 included above.
12. Non-appropriation receipts mainly comprise receipts from non-custodial parents through the Child Support Account.

Reader note: All figures are GST exclusive. These figures may not match figures in the cash flow statement.

Table 1.1: Department of Human Services resource statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016 (continued)

Third party payments on behalf of and receipts from other entities

|  |  |  |
| --- | --- | --- |
|  | Estimate at Budget  2015-16  $'000 | Estimate at Additional Estimates  2015-16  $'000 |
| **Payments made on behalf of other entities** |  |  |
| (disclosed in the respective entity's resource statement) |  |  |
| **Attorney-General's Department** |  |  |
| Special Appropriation - *Social Security (Administration) Act 1999*  - Australian Victim of Terrorism Overseas Payment | 1,485 | 1,485 |
| - Disaster Recovery Allowance | 340 | 1,045 |
| - Disaster Recovery Payment | 11,600 | 15,641 |
| Annual Appropriation - Ex gratia assistance - New Zealand citizens | - | 46 |
| **Total** | **13,425** | **18,217** |
| **Department of Agriculture and Water Resources** |  |  |
| Special Appropriation - *Farm Household Support Act 2014* s.105  - payments for Farm Household Allowance | 117,430 | 79,211 |
| **Total** | **117,430** | **79,211** |
| **Department of Defence** |  |  |
| Annual Appropriation - Closure of Hunter River and Port Stephens  Fisheries - Assistance to individuals and Businesses | - | 2,568 |
| **Total** | **-** | **2,568** |
| **Department of Education and Training** |  |  |
| Special Appropriation - *A New Tax System (Family Assistance)  (Administration) Act 1999* (a) | - | 1,562,906 |
| **Total** | **-** | **1,562,906** |
| **Department of Employment** |  |  |
| Annual Appropriation - Job Commitment Bonus | 32,870 | 34,219 |
| **Total** | **32,870** | **34,219** |
| **Department of Health** |  |  |
| Special Appropriation - *Health Insurance Act 1973* - Medical Benefits | 21,126,958 | 21,220,333 |
| Special Appropriation - *National Health Act 1953*   - Pharmaceutical Benefits | 9,770,425 | 9,457,149 |
| Special Appropriation - *Private Health Insurance Act 2007* | 6,122,000 | 5,953,427 |
| Special Appropriation - *Dental Benefits Act 2008* | 605,451 | 605,765 |
| Special Appropriation - *National Health Act 1953*   - Aids and Appliances | 346,427 | 346,427 |
| Special Appropriation - *Medical Indemnity Agreement Act 2002* | 82,495 | 82,495 |
| Special Account - Australian Childhood Immunisation  Register | 9,563 | 9,563 |
| Special Appropriation *- Midwife Professional Indemnity  (Commonwealth Contribution) Scheme Act 2010* | 1,508 | 1,508 |
| Special Appropriation - *Aged Care Act 1997* (b) | - | 8,798,434 |
| Special Appropriation - *National Health Act 1953* – Continence  Aids Assistance Scheme (b) | - | 35,884 |
| **Total** | **38,064,827** | **46,510,985** |

Table 1.1: Department of Human Services resource statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016 (continued)

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

|  |  |  |
| --- | --- | --- |
|  | Estimate at Budget  2015-16  $'000 | Estimate at Additional Estimates  2015-16  $'000 |
| **Payments made on behalf of other entities (continued)** |  |  |
| **Department of Immigration and Border Protection** |  |  |
| Annual appropriation - Asylum Seeker Support | - | 300,000 |
| **Total** | **-** | **300,000** |
| **Department of Infrastructure and Regional Development** |  |  |
| Annual Appropriation - Tasmanian Freight Equalisation Scheme | 141,950 | 141,950 |
| Annual Appropriation - Bass Strait Passenger Vehicle Equalisation  Scheme | 42,000 | 42,000 |
| **Total** | **183,950** | **183,950** |
| **Department of Social Services** |  |  |
| Special Appropriation - *Social Security (Administration) Act 1999* | 90,936,706 | 90,183,527 |
| Special Appropriation - *A New Tax System (Family Assistance)  (Administration) Act 1999 (a)* | 22,949,829 | 21,793,988 |
| Special Appropriation - *Aged Care Act 1997* (b) | 11,547,461 | 2,945,528 |
| Special Appropriation - *Paid Parental Leave Act 2010* | 2,063,118 | 2,059,356 |
| Special Appropriation - *Student Assistance Act 1973* | 347,679 | 350,718 |
| Special Appropriation - *National Health Act 1953* - Continence  Aids Assistance Scheme (b) | 99,513 | 63,623 |
| Annual Appropriation - Ex Gratia and Act of Grace Payments | 3,769 | 3,769 |
| Annual Appropriation - Compensation and Debt Relief | 198 | 198 |
| **Total** | **127,948,273** | **117,400,707** |
| **Department of Veterans' Affairs** |  |  |
| Special Appropriation - *Veterans’ Entitlements Act 1986* and related acts | 3,870,534 | 3,833,294 |
| Special Appropriation - *Military Rehabilitation and Compensation  Act 2004* | 41,064 | 43,807 |
| Special Appropriation - *Safety, Rehabilitation and Compensation  Act 1988* | 18,701 | 14,891 |
| Special Appropriation - *Australian Participants in British Nuclear  Tests (Treatment) Act 2006* | 420 | 360 |
| **Total** | **3,930,719** | **3,892,352** |
| **National Disability Insurance Agency** |  |  |
| Annual Appropriation - National Disability Insurance Scheme payments to providers for reasonable and necessary care and support for participants | - | 125 |
| **Total** | **-** | **125** |
| **Total third party payments** | **170,291,494** | **169,985,240** |

1. Responsibility for child care benefit, child care rebate, child care services and registered carers transferred from the Department of Social Services to the Department of Education and Training as a result of the Administrative Arrangements order dated 21 September 2015.
2. Responsibility for aged care and the continence aids assistance scheme transferred from the Department of Social Services to the Department of Health as a result of the Administrative Arrangements order dated 30 September 2015.

Table 1.1: Department of Human Services resource statement — Additional Estimates for 2015-16 as at Additional Estimates February 2016 (continued)

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

|  |  |  |
| --- | --- | --- |
|  | Estimate at Budget  2015-16  $'000 | Estimate at Additional Estimates  2015-16  $'000 |
| **Receipts received from other entities for the provision of services** |  |  |
| Attorney-General's Department | 165 | *318* |
| Australian Electoral Commission | 11 | *11* |
| Australian Taxation Office | 5,641 | *6,618* |
| Department of Employment | 150 | *150* |
| Department of Finance | - | *12* |
| Department of Foreign Affairs and Trade | 7,313 | *7,198* |
| Department of Health | 33,508 | *26,224* |
| Department of Immigration and Border Protection | 800 | *3,370* |
| Department of Social Services | 2,710 | *2,970* |
| Department of the Environment | - | *13* |
| Department of the Prime Minister and Cabinet | 3,077 | *3,503* |
| Department of Veterans' Affairs | 33,825 | *26,880* |
| National Disability Insurance Agency | - | *4,469* |
| **Total s74 retained revenue receipts received from other entities for the provision of services** | **87,200** | **81,736** |

### 1.3 Entity Measures

Table 1.2 summarises new government measures taken since the 2015-16 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Entity 2015-16 measures since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme** | **2015-16  $'000** | **2016-17  $'000** | **2017-18  $'000** | **2018-19  $'000** |
| **Expense measures (a)** |  |  |  |  |  |
| **Department of Human Services** |  |  |  |  |  |
| Enhanced Welfare Payment Integrity – expand debt recovery |  |  |  |  |  |
| Departmental expense | 1.1 | 2,836 | 8,533 | 8,564 | 8,614 |
| – income data matching |  |  |  |  |  |
| Departmental expense | 1.1 | - | 25,508 | 25,144 | (170) |
| – non-employment income data matching |  |  |  |  |  |
| Departmental expense | 1.1 | 345 | 27,420 | 25,140 | 20,945 |
| Government Remote Servicing — extension (b) |  |  |  |  |  |
| Departmental expense | 1.1 | - | - | - | - |
| **Department of Agriculture and Water Resources** |  |  |  |  |  |
| Stronger Farmers, Stronger Economy —  new drought management framework (c) |  |  |  |  |  |
| Departmental expense | 1.1 | - | - | - | - |
| **Department of Defence** |  |  |  |  |  |
| Closure of Hunter River and Port Stephens  Fisheries — Assistance to Individuals  and Businesses (d) |  |  |  |  |  |
| Departmental expense | 1.1 | - | - | - | - |
| **Department of Education and Training** |  |  |  |  |  |
| Additional Child Care Subsidy — expansion |  |  |  |  |  |
| Departmental expense | 1.1 | - | 1,625 | 587 | 546 |
| Child Care System — changes |  |  |  |  |  |
| Departmental expense | 1.1 | - | 1,489 | 3,245 | 5,297 |
| **Department of the Environment** |  |  |  |  |  |
| Green Army — project cap |  |  |  |  |  |
| Departmental expense | 1.1 | - | 750 | 1,395 | 3,779 |
| **Department of Health** |  |  |  |  |  |
| Aged Care Provider Funding – improved compliance |  |  |  |  |  |
| Departmental expense | 1.1 | 174 | 7 | - | - |
| – revision to the Aged Care Funding Instrument Complex Health Care Domain |  |  |  |  |  |
| Departmental expense | 1.1 | 483 | - | - | - |
| Medicare Benefits Schedule – changes to diagnostic imaging and  pathology services bulk-billing incentives |  |  |  |  |  |
| Departmental expense | 1.2 | 4,575 | 7,922 | 7,018 | 5,689 |
| – new and amended listings |  |  |  |  |  |
| Departmental expense | 1.2 | (47) | (13) | (237) | (372) |

Prepared on a Government Financial Statistics (fiscal) basis.

Table 1.2: Entity 2015-16 measures since Budget *(continued)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme** | **2015-16  $'000** | **2016-17  $'000** | **2017-18  $'000** | **2018-19  $'000** |
| **Department of Health *(continued)*** |  |  |  |  |  |
| Mental Health — streamlining (c) |  |  |  |  |  |
| Departmental expense | 1.2 | - | - | - | - |
| No Jab No Pay — improving immunisation  coverage rates |  |  |  |  |  |
| Departmental expense | 1.1 | 10,976 | 1,988 | 1,053 | - |
| Pharmaceutical Benefits Scheme — new  and amended listings |  |  |  |  |  |
| Departmental expense | 1.2 | 1,114 | 376 | 385 | 393 |
| Sixth Community Pharmacy Agreement  and Pharmaceutical Benefits Scheme  Reforms (c) |  |  |  |  |  |
| Departmental expense | 1.2 | - | - | - | - |
| The Australian Government’s Response to  the National Ice Taskforce Final Report |  |  |  |  |  |
| Departmental expense | 1.2 | - | 168 | 16 | 19 |
| **Department of Immigration and Border Protection** |  |  |  |  |  |
| Syrian and Iraqi Humanitarian Crisis |  |  |  |  |  |
| Departmental expense | 1.1 | 4,480 | 6,182 | 4,895 | 4,497 |
| **Department of the Prime Minister and Cabinet** |  |  |  |  |  |
| Addressing Welfare Reliance in Remote  Communities |  |  |  |  |  |
| Departmental expense | 1.1 | 11,073 | 3,556 | - | - |
| **Department of Social Services** |  |  |  |  |  |
| Age Pension — aligning the pension  means testing arrangements with  residential aged care arrangements |  |  |  |  |  |
| Departmental expense | 1.1 | - | 1,468 | 896 | 150 |
| Applying a General Interest Charge to the  Debts of Ex-recipients of Social Security  and Family Assistance Payments |  |  |  |  |  |
| Departmental expense | 1.1 | 5,452 | 9,407 | 1,008 | 979 |
| Commonwealth Parental Leave Payments  — consistent treatment for income  support assessment |  |  |  |  |  |
| Departmental expense | 1.1 | 2,055 | (2,007) | (3,212) | (3,269) |
| Family Payment Reform — a new families  package |  |  |  |  |  |
| Departmental expense | 1.1 | (24,923) | (14,565) | 29,223 | 37,670 |
| Maintain the Higher Income Free Threshold  for Family Tax Benefit Part A for a  Further Two Years |  |  |  |  |  |
| Departmental expense | 1.1 | - | 250 | (505) | (782) |

Prepared on a Government Financial Statistics (fiscal) basis.

Table 1.2: Entity 2015-16 measures since Budget *(continued)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme** | **2015-16  $'000** | **2016-17  $'000** | **2017-18  $'000** | **2018-19  $'000** |
| **Department of Social Services *(continued)*** |  |  |  |  |  |
| National Disability Insurance Scheme —  transition to full Scheme |  |  |  |  |  |
| Departmental expense | 1.1 | 3,165 | 1,123 | 553 | 93 |
| New Treatment of Fringe Benefits for  Family Assistance and Youth Payments  purposes |  |  |  |  |  |
| Departmental expense | 1.1 | 1,888 | 12,345 | 3,406 | 1,273 |
| Parental Leave Pay — revised  arrangements |  |  |  |  |  |
| Departmental expense | 1.1 | 5,002 | 81 | (95) | (108) |
| Removal of Family Member Exemptions  from the Newly Arrived Resident’s  Waiting Period |  |  |  |  |  |
| Departmental expense | 1.1 | 81 | 1,755 | (2,200) | (3,936) |
| Remove the Exemptions for Parents in  Employment Nil Rate Periods |  |  |  |  |  |
| Departmental expense | 1.1 | 1,085 | 1,971 | 11,152 | 3,847 |
| **Total expense measures** |  |  |  |  |  |
| **Administered** |  | - | - | - | - |
| **Departmental** |  | 29,814 | 97,339 | 117,431 | 85,154 |
| **Total** |  | **29,814** | **97,339** | **117,431** | **85,154** |
| **Capital measures (a)** |  |  |  |  |  |
| **Department of Human Services** |  |  |  |  |  |
| Enhanced Welfare Payment Integrity –  non-employment income data matching |  |  |  |  |  |
| Departmental capital | 1.1 | - | 13,398 | 8,142 | - |
| **Department of Social Services** |  |  |  |  |  |
| National Disability Insurance Scheme —  transition to full Scheme |  |  |  |  |  |
| Departmental capital | 1.1 | 2,425 | 229 | - | - |
| **Department of the Prime Minister and Cabinet** |  |  |  |  |  |
| Addressing Welfare Reliance in Remote  Communities |  |  |  |  |  |
| Departmental capital | 1.1 | 7,665 | 179 | - | - |
| **Total capital measures** |  |  |  |  |  |
| **Administered** |  | - | - | - | - |
| **Departmental** |  | 10,090 | 13,806 | 8,142 | - |
| **Total** |  | **10,090** | **13,806** | **8,142** | **-** |

Prepared on a Government Financial Statistics (fiscal) basis.

1. A negative number for an estimate indicates a reduction in expenses, a positive estimate indicates increased expenses. Measures are listed by lead entity. Full measure details appear in the 2015-16 MYEFO.
2. Funding of $23.6 million will be provided to the department in 2019-20 only.
3. Funding for this measure was previously provided for by the government in aggregate Budget estimates.
4. Costs for this measure have been absorbed by 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 2015-16 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 2015-16 Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme impacted** | **2015-16 $'000** | **2016-17 $'000** | **2017-18 $'000** | **2018-19 $'000** |
| **Outcome 1** |  |  |  |  |  |
| **Increase in estimates (departmental)** |  |  |  |  |  |
| Additional Child Care Subsidy — expansion | 1.1 | - | 1,625 | 587 | 546 |
| Addressing Welfare Reliance in Remote  Communities | 1.1 | 18,738 | 3,735 | - | - |
| Age Pension — aligning the pension  means testing arrangements with  residential aged care arrangements | 1.1 | - | 1,468 | 896 | 150 |
| Aged Care Provider Funding – improved compliance | 1.1 | 174 | 7 | - | - |
| – revision to the Aged Care Funding  Instrument Complex Health Care Domain | 1.1 | 483 | - | - | - |
| Applying a General Interest Charge to the  Debts of Ex-recipients of Social Security  and Family Assistance Payments | 1.1 | 5,452 | 9,407 | 1,008 | 979 |
| Child Care System — changes | 1.1 | - | 1,489 | 3,245 | 5,297 |
| Closure of Hunter River and Port Stephens  Fisheries — Assistance to Individuals  and Businesses (a) | 1.1 | - | - | - | - |
| Commonwealth Parental Leave Payments  — consistent treatment for income  support assessment | 1.1 | 2,055 | - | - | - |
| Enhanced Welfare Payment Integrity – expand debt recovery | 1.1 | 2,836 | 8,533 | 8,564 | 8,614 |
| – income data matching | 1.1 | - | 25,508 | 25,144 | - |
| – non-employment income data matching | 1.1 | 345 | 40,818 | 33,282 | 20,945 |
| Family Payment Reform — a new families  package | 1.1 | - | - | 29,223 | 37,670 |
| Government Remote Servicing  — extension (b) | 1.1 | - | - | - | - |
| Green Army — project cap | 1.1 | - | 750 | 1,395 | 3,779 |

Table 1.3: Additional estimates and variations to outcomes from measures since 2015-16 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme impacted** | **2015-16 $'000** | **2016-17 $'000** | **2017-18 $'000** | **2018-19 $'000** |
| **Increase in estimates (departmental) (continued)** |  |  |  |  |  |
| Maintain the Higher Income Free Threshold  for Family Tax Benefit Part A for a  Further Two Years | 1.1 | - | 250 | - | - |
| Medicare Benefits Schedule – changes to diagnostic imaging and  pathology services bulk-billing incentives | 1.2 | 4,575 | 7,922 | 7,018 | 5,689 |
| Mental Health — streamlining (c) | 1.2 | 1,428 | - | - | - |
| National Disability Insurance Scheme —  transition to full Scheme | 1.1 | 5,590 | 1,352 | 553 | 93 |
| New Treatment of Fringe Benefits for  Family Assistance and Youth Payments  purposes | 1.1 | 1,888 | 12,345 | 3,406 | 1,273 |
| No Jab No Pay — improving immunisation  coverage rates | 1.1 | 10,976 | 1,988 | 1,053 | - |
| Parental Leave Pay — revised arrangements | 1.1 | 5,002 | 81 | - | - |
| Pharmaceutical Benefits Scheme — new  and amended listings | 1.2 | 1,114 | 376 | 385 | 393 |
| Removal of Family Member Exemptions  from the Newly Arrived Resident’s  Waiting Period | 1.1 | 81 | 1,755 | - | - |
| Remove the Exemptions for Parents in  Employment Nil Rate Periods | 1.1 | 1,085 | 1,971 | 11,152 | 3,847 |
| Sixth Community Pharmacy Agreement  and Pharmaceutical Benefits Scheme  Reforms (c) | 1.2 | 22,154 | 1,319 | 888 | 828 |
| Stronger Farmers, Stronger Economy —  new drought management framework (c) | 1.1 | 258 | 3,913 | 2,128 | 2,148 |
| Syrian and Iraqi Humanitarian Crisis | 1.1 | 4,480 | 6,182 | 4,895 | 4,497 |
| The Australian Government’s Response to  the National Ice Taskforce Final Report | 1.2 | - | 168 | 16 | 19 |
| **Decrease in estimates (departmental)** | |  |  |  |  |
| Medicare Benefits Schedule – new and amended listings | 1.2 | (47) | (13) | (237) | (372) |
| Maintain the Higher Income Free Threshold  for Family Tax Benefit Part A for a  Further Two Years | 1.1 | - | - | (505) | (782) |
| Commonwealth Parental Leave Payments  — consistent treatment for income  support assessment | 1.1 | - | (2,007) | (3,212) | (3,269) |

Table 1.3: Additional estimates and variations to outcomes from measures since 2015-16 Budget (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme impacted** | **2015-16 $'000** | **2016-17 $'000** | **2017-18 $'000** | **2018-19 $'000** |
| **Decrease in estimates (departmental) (continued)** |  |  |  |  |  |
| Parental Leave Pay — revised  arrangements | 1.1 | - | - | (95) | (108) |
| Removal of Family Member Exemptions  from the Newly Arrived Resident’s  Waiting Period | 1.1 | - | - | (2,200) | (3,936) |
| Enhanced Welfare Payment Integrity  – income data matching | 1.1 | - | - | - | (170) |
| Family Payment Reform — a new families  package | 1.1 | (24,923) | (14,565) | - | - |
| **Net impact on estimates for Outcome 1 (departmental) (d)** |  | **63,744** | **116,377** | **128,589** | **88,130** |

1. Costs for this measure have been absorbed by the department.
2. Funding of $23.6 million will be provided to the department in 2019-20 only.
3. The amount for this measure differs from Table 1.2 as the Government has already made provision for the funding.
4. The net impact on estimates includes capital funding as follows: 2015-16 $10.1 million; 2016-17 $13.8 million, and 2017-18 $8.1 million.

Table 1.4: Additional estimates and variations to outcomes from other variations since Budget

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Programme impacted** | **2015-16  $'000** | **2016-17  $'000** | **2017-18  $'000** | **2018-19  $'000** |
| **Outcome 1** |  |  |  |  |  |
| **Decrease in estimates (administered** |  |  |  |  |  |
| Child Support - changes in programme  specific parameters | 1.3 | - | (88) | (113) | (129) |
| **Net impact on estimates for  Outcome 1 (administered)** |  | **-** | **(88)** | **(113)** | **(129)** |
| **Increase in estimates (departmental** |  |  |  |  |  |
| Legislation delays | 1.1 | 4,793 | 5,306 | 176 | 671 |
| Funding for the trial of new income  management debit card arrangements | 1.1 | 3,427 | 1,273 | - | - |
| Other variations | 1.1, 1.2 | (2) | - | 400 | 3,380 |
| **Decrease in estimates (departmental** |  |  |  |  |  |
| Green Army - savings (a) | 1.1 | - | (189) | (185) | (1,240) |
| Transfer of functions to the Department of Health (b) | 1.2 | (34,104) | (48,882) | (49,001) | (48,713) |
| Changes in price & wage indices | 1.1, 1.2, 1.3 | - | - | (3,961) | (7,860) |
| Whole of government savings | 1.1, 1.2, 1.3 | (2,370) | (2,370) | (2,370) | (2,370) |
| **Net impact on estimates for  Outcome 1 (departmental)** |  | **(28,256)** | **(44,862)** | **(54,941)** | **(56,132)** |

1. This represents a revision to the costs for the Green Army - project cap measure announced in MYEFO.
2. The department has transferred the following amounts to the Department of Health under a section 75 determination due to machinery of government changes with effect from 11 November 2015:
   1. Ordinary annual services operating revenue: 2015-16 $33.8 million; 2016-17 $48.4 million; 2017-18 $48.5 million; 2018‑19 $48.0 million.
   2. Capital (Equity injections): 2015-16 $0.3 million; 2016-17 $0.5 million; 2017-18 $0.5 million; 2018‑19 $0.7 million.

### 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) 2015-16

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | ***2014-15 Available $'000*** | **2015-16 Budget $'000** | **2015-16 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. | *8,386* | 2,252 | 2,252 | - | - |
| **Total administered** | ***8,386*** | **2,252** | **2,252** | **-** | **-** |
| **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. | *4,270,456* | 4,382,543 | 4,449,214 | 66,997 | (326) |
| **Total departmental** | ***4,270,456*** | **4,382,543** | **4,449,214** | **66,997** | **(326)** |
| **Total administered and departmental** | ***4,278,842*** | **4,384,795** | **4,451,466** | **66,997** | **(326)** |

Table 1.6: Appropriation Bill (No. 4) 2015-16

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | ***2014-15 Available $'000*** | **2015-16 Budget $'000** | **2015-16 Revised $'000** | **Additional  Estimates $'000** | **Reduced Estimates $'000** |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *20,442* | 37,548 | 47,638 | 10,090 | - |
| **Total non-operating** | ***20,442*** | **37,548** | **47,638** | **10,090** | **-** |
| **Total other services** | ***20,442*** | **37,548** | **47,638** | **10,090** | **-** |

## Section 2: Revisions to outcomes and planned performance

### 2.1 outcomes and performance information

There have been no changes to the outcome or programme structure since the publication of the 2015–16 PB Statements.

For full details refer to page 26 of the *Portfolio Budget Statements 2015–16, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services)*.

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 2015–16 PB Statements.

For full details refer to pages 26-27 of the *Portfolio Budget Statements 2015–16, Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services)*.

Table 2.1 Budgeted expenses for Outcome 1

|  |  |  |
| --- | --- | --- |
| **Outcome 1:** Support individuals, families and communities to achieve greater self-sufficiency; through the delivery of policy advice and high quality accessible social, health and child support services and other payments; and support providers and businesses through convenient and efficient service delivery. | **2014-15 Actual expenses $'000** | **2015-16 Revised estimated expenses $'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) | 6,129 | - |
| Expenses not requiring appropriation in the Budget year (a) | 32 | 16 |
| Departmental expenses |  |  |
| Departmental appropriation (b) | 3,129,367 | 3,380,416 |
| Expenses not requiring appropriation in the Budget year (a) | 190,653 | 177,814 |
| **Total for Programme 1.1** | **3,326,181** | **3,558,246** |
| **Programme 1.2: Services to the Community - Health** |  |  |
| Departmental expenses |  |  |
| Departmental appropriation (b) | 597,475 | 570,327 |
| Expenses not requiring appropriation in the Budget year (a) | 37,935 | 34,831 |
| **Total for Programme 1.2** | **635,410** | **605,158** |
| **Programme 1.3: Child Support** |  |  |
| Administered expenses |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 1,430 | 2,252 |
| Special appropriations | 58,583 | 59,675 |
| Special accounts | 1,365,323 | 1,370,594 |
| Expenses not requiring appropriation in the Budget year (a) | 81,658 | 113,055 |
| Departmental expenses |  |  |
| Departmental appropriation (b) | 452,107 | 440,161 |
| Expenses not requiring appropriation in the Budget year (a) | 25,052 | 23,599 |
| **Total for Programme 1.3** | **1,984,153** | **2,009,336** |
| **Outcome 1 Totals by appropriation type** |  |  |
| Administered expenses |  |  |
| Ordinary annual services (Appropriation Act No. 1 and Bill No. 3) | 7,559 | 2,252 |
| Special appropriations | 58,583 | 59,675 |
| Special accounts | 1,365,323 | 1,370,594 |
| Expenses not requiring appropriation in the Budget year (a) | 81,690 | 113,071 |
| Departmental expenses |  |  |
| Departmental appropriation (b) | 4,178,949 | 4,390,904 |
| Expenses not requiring appropriation in the Budget year (a) | 253,640 | 236,244 |
| **Total expenses for Outcome 1** | **5,945,744** | **6,172,740** |
|  | **2014-15** | **2015-16** |
| **Average Staffing Level (number)** | 29,711 | 30,369 |

1. Administered expenses not requiring appropriation in the Budget year comprise depreciation expense and write down of assets. Departmental expenses not requiring appropriation in the Budget year include unfunded depreciation and amortisation expense; resources consumed free of charge; and net write-down of assets in 2014-15 only.
2. Departmental appropriation combines ‘Ordinary annual services (Appropriation Bill No. 1)’ and ‘Revenue from independent sources (s74).

Note: The attribution of departmental appropriation 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

For full details refer to pages 29-31 of the 2015–16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to the objective for programme 1.1 since the publication of the 2015–16 PB Statements.

**Linked to:**

Programme links published in the 2015–16 PB Statements have been revised as follows:

**Agriculture Portfolio**

Australian Fisheries Management Authority

Delete: 1.1 Australian Fisheries Management Authority

**Attorney-General's Portfolio**

Attorney‑General’s Department:

Add: 1.7 National Security and Criminal Justice

Australian Federal Police

Delete: 1.1 Federal Policing and National Security

Australian Transaction Reports and Analysis Centre

Delete: 1.1 AUSTRAC

Commonwealth Director of Public Prosecutions

Delete: 1.1

**Defence Portfolio**

Department of Defence

Add: 1.9 Chief Operating Officer - Defence Support and Reform

Department of Veterans’ Affairs

Delete: 1.2 Veterans' Disability Support

Delete: 1.3 Assistance to Defence Widowers and dependants

Delete: 1.4 Assistance and Other Compensation for Veterans and Dependants

Delete: 1.5 Veterans' Children Education Scheme

**Education Portfolio**

Department of Education and Training

Add: 1.7 Support for the Child Care System

Add: 1.8 Child Care Benefit

Add: 1.9 Child Care Rebate

Replace: 3.7 with 2.7 International Education Support

Replace: 3.8 with 2.8 Building Skills and Capability

**Environment Portfolio**

Department of the Environment

Add: 1.1 Sustainable Management of Natural Resources and the Environment

##### Programme 1.1 Objective (continued)

**Linked to (continued):**

**Finance Portfolio**

Australian Electoral Commission

Delete: 1 Deliver Electoral Events

**Health Portfolio**

Department of Health

Add: 11.3 Home Care

Add: 11.4 Residential and Flexible Care

Add: 11.6 Ageing and Service Improvement

**Immigration and Border Protection Portfolio**

Department of Immigration and Border Protection

Add: 1.3 Compliance and Detention

Add: 1.4 IMA Onshore Management

Add: 2.4 Refugee and Humanitarian Assistance

**Social Services Portfolio**

Department of Social Services

Delete: 2.5 Child Care Benefit

Delete: 2.6 Child Care Rebate

Delete: 3.3 Home Care

Delete: 3.4 Residential and Flexible Care

Delete: 3.5 Workforce and Quality

Delete: 3.6 Ageing and Service Improvement

National Disability Insurance Agency

Add: 1.2 Community inclusion and capacity development grants

**Treasury Portfolio**

Australian Competition and Consumer Commission

Delete: 1.1 Australian Competition and Consumer Commission

Delete: 1.2 Australian Energy Regulator

Australian Securities and Investments Commission

Delete: 1.1 Australian Securities and Investments Commission

Australian Taxation Office

Delete: 1.3 Australian Business Register

Delete: 1.16 Education Tax Refund

##### Programme 1.1 expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2014-15 Actual $'000** | **2015-16 Revised budget $'000** | **2016-17 Forward year 1 $'000** | **2017-18 Forward year 2 $'000** | **2018-19 Forward year 3 $'000** |
| Administered Expenses: |  |  |  |  |  |
| Income Management BasicsCard (a) | 3,004 | - | - | - | - |
| Future Workforce | 3,125 | - | - | - | - |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 6,129 | - | - | - | - |
| Administered expenses not requiring appropriation in the Budget year (b) | 32 | 16 | - | - | - |
| Annual Departmental Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 3,000,918 | 3,311,699 | 3,234,652 | 3,033,819 | 2,978,879 |
| Revenues from independent  sources (s74) | 128,449 | 68,717 | 63,033 | 63,112 | 63,276 |
| Departmental expenses not requiring appropriation in the Budget year (c) | 190,653 | 177,814 | 184,246 | 172,389 | 175,336 |
| **Total Programme Expenses** | **3,326,181** | **3,558,246** | **3,481,931** | **3,269,320** | **3,217,491** |

1. Departmental funding was provided in the 2015-16 Budget for a two year extension of the Income Management BasicsCard. Refer Table 1.2 page 22 of the 2015-16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services*).
2. Administered expenses not requiring appropriation in the Budget year include depreciation expense and write down of assets.
3. Departmental expenses not requiring appropriation in the Budget year comprise unfunded depreciation and amortisation expense; resources consumed free of charge; and net write-down of assets in 2014-15 only.

##### Programme 1.1 Deliverables

For full details refer to page 33 of the 2015–16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to the deliverables for programme 1.1 since the publication of the 2015–16 PB Statements.

##### Programme 1.1 Key Performance Indicators

For full details refer to pages 34-35 of 2015–16 PB Statements *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

The table below outlines the changes to key performance indicators for programme 1.1 since the publication of the 2015–16 PB Statements.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Key Performance  Indicators | 2014-15 Actual | 2015-16 Revised budget | 2016-17 Forward year 1 | 2017-18 Forward year 2 | 2018-19 Forward year 3 |
| **Internal Reviews: Percentage of reviews finalised within standard (a).** | 65.4% | ≥70% | ≥70% | ≥70% | ≥70% |

(a) Consistent with the 2014-15 PB Statements, the target should be ≥70%, not ≥95% as reported in the 2015‑16 PB Statements.

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

##### Programme 1.2 objective

Refer to pages 36-37 of the 2015­16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services)* for full details of the objectives for programme 1.2.

Responsibility for Medicare provider compliance moved to the Department of Health as a result of amendments to the Administrative Arrangements Order made on   
30 September 2015. The compliance objective has been amended as follows:

* The department maintains a robust compliance system to support the integrity of Medicare payments for patient claims.

**Linked to:**

Programme links published in the 2015­16 PB Statements have been revised as follows:

**Defence Portfolio**

Department of Veterans’ Affairs

Delete: 2.6 Military Rehabilitation and Compensation Acts - Health and Other Care Services

**Health Portfolio**

Department of Health

Delete: 2.4 Targeted Assistance – Aids and Appliances

Rename: 7.1 eHealth

Delete: 7.7 Regulatory Policy

Professional Services Review

Delete: 1.1 Safeguarding the integrity of the Medicare program and Pharmaceutical Benefits Scheme

##### Programme 1.2 expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2014-15 Actual $'000** | **2015-16 Revised budget $'000** | **2016-17 Forward year 1 $'000** | **2017-18 Forward year 2 $'000** | **2018-19 Forward year 3 $'000** |
| Annual Departmental Expenses (a): |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 543,943 | 512,366 | 469,537 | 477,642 | 459,431 |
| Revenues from independent  sources (s74) | 53,532 | 57,961 | 42,807 | 49,604 | 14,408 |
| Expenses not requiring appropriation in the Budget year (b) | 37,935 | 34,831 | 36,392 | 34,001 | 34,633 |
| **Total Programme Expenses** | **635,410** | **605,158** | **548,736** | **561,247** | **508,472** |

1. The department has transferred the following amounts to the Department of Health under a section 75 determination due to machinery of government changes with effect from 11 November 2015: Ordinary annual services operating revenue: 2015-16 $33.8 million; 2016-17 $48.4 million; 2017-18 $48.5 million; 2018‑19 $48.0 million
2. Departmental expenses not requiring appropriation in the Budget year comprise unfunded depreciation and amortisation expense; resources consumed free of charge; and net write-down of assets in 2014-15 only.

##### Programme 1.2 deliverables

Refer to page 38 of the 2015­16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services)* for full details of the deliverables for programme 1.2*.*

Responsibility for Medicare provider compliance moved to the Department of Health as a result of amendments to the Administrative Arrangements Order made on   
30 September 2015.

##### Programme 1.2 key performance indicators

For full details refer to page 39 of the 2015­16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

The table below outlines the changes to key performance indicators for programme 1.2 since the publication of the 2015–16 PB Statements.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Key Performance Indicator | 2014-15 Actual | 2015-16 Revised budget | 2016-17 Forward year 1 | 2017-18 Forward year 2 | 2018-19 Forward year 3 |
| **Achievement of payment quality standards** |  |  |  |  |  |
| Medicare: Delivery of accurate medical benefits and services (a) | 98% | ≥98% | ≥98% | ≥98% | ≥98% |
| **Achievement of payment integrity standards** |  |  |  |  |  |
| Medicare: Completed customer compliance cases (b) | N/A | ≥300 | ≥300 | ≥300 | ≥300 |

(a) The reference to pharmaceutical benefits and services has been removed. On 1 April 2015, manual intervention in the Pharmaceutical Benefits Scheme Claims processing system ceased. Claims processing was the only transaction within the Pharmaceutical Benefits Scheme in which payment quality was measured.

(b) The target has been updated for completed Medicare audit and review cases as a result of machinery of government changes. The figure only represents Medicare public compliance cases as the provider audits and reviews have been transferred to the Department of Health.

##### Programme 1.3 Child Support

##### Programme 1.3 Objective

For full details refer to page 40 of the 2015­16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to the objective or links for programme 1.3 since the publication of the 2015–16 PB Statements.

##### Programme 1.3 expenses

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2014-15 Actual $'000** | **2015-16 Revised budget $'000** | **2016-17 Forward year 1 $'000** | **2017-18 Forward year 2 $'000** | **2018-19 Forward year 3 $'000** |
| Annual administered expenses: |  |  |  |  |  |
| Child Support dishonoured cheques and other shortfalls | 1,430 | 2,252 | 2,224 | 2,270 | 2,331 |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 1,430 | 2,252 | 2,224 | 2,270 | 2,331 |
| Special Appropriations: |  |  |  |  |  |
| Child Support Act (a) |  |  |  |  |  |
| - s77 - unremitted deductions | 58,583 | 59,625 | 57,489 | 58,649 | 60,238 |
| - s78 - unexplained remittances | - | 50 | 50 | 50 | 50 |
| Total Special Appropriations | 58,583 | 59,675 | 57,539 | 58,699 | 60,288 |
| Special account expenses: |  |  |  |  |  |
| Child Support Account | 1,365,323 | 1,370,594 | 1,373,022 | 1,400,948 | 1,447,001 |
| Administered expenses not requiring appropriation in the Budget year (b) | 81,658 | 113,055 | 94,473 | 95,102 | 88,193 |
| Annual Departmental Expenses: |  |  |  |  |  |
| Ordinary annual services (Appropriation Act No. 1 and  Bill No. 3) | 449,723 | 437,385 | 433,717 | 435,812 | 438,005 |
| Revenues from independent sources (s74) | 2,384 | 2,776 | 2,804 | 2,804 | 2,804 |
| Expenses not requiring appropriation in the Budget year (c) | 25,052 | 23,599 | 23,383 | 21,636 | 21,691 |
| **Total programme expenses** | **1,984,153** | **2,009,336** | **1,987,162** | **2,017,271** | **2,060,313** |

1. *Child Support (Registration and Collection) Act 1988*.
2. Comprises write-down of assets.
3. Departmental expenses not requiring appropriation in the Budget year comprise unfunded depreciation and amortisation expense and resources consumed free of charge.

##### Programme 1.3 deliverables

For full details refer to page 41 of the2015­16 PB Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to the deliverables for programme 1.3 since the publication of the 2015–16 PB Statements.

##### Programme 1.3 key performance indicators

For full details refer to page 41 of the 2015­16 PBS Statements, *Budget Related Paper No. 1.15B, Social Services Portfolio (Department of Human Services).*

There have been no changes to the key performance indicators for programme 1.3 since the publication of the 2015–16 PB Statements.

## 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 2015-­16 PB Statements is Table 3.1.2.

Table 3.1.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Opening  balance  $'000 | Receipts    $'000 | Payments    $'000 | Adjustments    $'000 | Closing  balance  $'000 |
| Child Support Account (a) (A) | 1 |  |  |  |  |  |
| 2015-16 Revised estimate |  | 54,275 | 1,482,749 | (1,482,749) | - | 54,275 |
| *2014-15 Actual* |  | *56,887* | *1,404,941* | *(1,407,553)* | *-* | *54,275* |
| Recovery of Compensation for Health Care & Other Services Special Account (b) (A) | 1 |  |  |  |  |  |
| 2015-16 Revised estimate |  | 43,726 | 311,016 | (301,372) | - | 53,370 |
| *2014-15 Actual* |  | *35,465* | *266,417* | (258,156) | *-* | *43,726* |
| Services for Other Entities and Trust Moneys - Department of Human Services Special Account (c) (A) & (D) | 1 |  |  |  |  |  |
| 2015-16 Revised estimate |  | - | - | - | - | - |
| *2014-15 Actual* |  | *-* | *-* | *-* | *-* | *-* |
| **Total special accounts  2015-16 Revised estimate** |  | **98,001** | **1,793,765** | **(1,784,121)** | **-** | **107,645** |
| *Total special accounts  2014-15 Actual* |  | *92,352* | *1,671,358* | *(1,665,709)* | *-* | *98,001* |

(A) = Administered

(D) = Departmental

1. Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 80.

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

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

1. Appropriation: *Public Governance, Performance and Accountability Act 2013,* section 78.

Establishing Instrument: Determinations 2005/24 and 2015/06 *Public Governance, Performance and Accountability Act 2013* section 78.

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:

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

Table 3.1.1: Estimates of special account flows and balances (continued)

1. Appropriation: s78(4) PGPA Act 2013.

Establishing Instrument: Determination 2011/13 under *Public Governance, Performance and Accountability Act 2013* section 78.

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

* 1. to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth;
  2. to disburse amounts in connection with services performed on behalf of other governments and bodies that are non-corporate Commonwealth entities;
  3. to repay amounts where an Act or other law requires or permits the repayment of an amount received; and
  4. to reduce the balance of the Special Account (and, therefore, the available appropriation for the Special 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 2015–16 Budget, revenue from government in 2015­16 has increased by $25.7 million, reflecting additional expense estimates and variations of $53.7 million (refer Table 1.3), offset by reductions of $28.3 million due to other variations (refer Table 1.4).

Since Budget, estimates of own-source income have decreased by $11.7 million reflecting changes in revenue from service agreements with other entities including the Departments of Health and Veterans’ Affairs.

Total expenses in 2015–16 have decreased by $5.4 million since the 2015–16 Budget, mainly reflecting the impact of measures, other variations and own source income as noted above, and reduced depreciation expense following a revision of the useful lives of assets.

**Departmental balance sheet (Table 3.2.2)**

The budgeted net asset position at 30 June 2016 has increased by $109.0 million since the 2015–16 Budget to $684.8 million. The revised estimates take into account the 2014–15 operating result and the flow on effect of the audited financial accounts as at 30 June 2015.

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

Since the 2015–16 Budget, an additional $10.1 million in equity injection funding has been provided through budget measures. 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 2016 has increased by $75.5 million since the 2015–16 Budget. This reflects actual 2014–15 closing balances being $44.1 million higher than estimated at Budget; additional capital purchases of $9.8 million; and a reduction of $21.7 million in depreciation expense following a revision of the estimated useful lives of assets.

#### Schedule of administered activity

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

Since the 2015–16 Budget, administered revenue has increased by $12.3 million reflecting increased estimates of dividends and competitive neutrality revenue from Australian Hearing.

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

Since the 2015–16 Budget, the estimated closing asset balances for 2015–16 have increased by $3.4 million, while liabilities have decreased by $5.9 million. These movements reflect changes in Child Support maintenance receivables and accrued expenses, which are based on the level of Child Support receivables.

#### 3.2.2 Budgeted financial statements

Table 3.2.1: Comprehensive departmental income statement (showing net cost of services) for the period ended 30 June

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2014-15**  **Actual**  **$'000** | **2015-16**  **Revised**  **budget**  **$'000** | **2016-17**  **Forward**  **estimate**  **$'000** | **2017-18**  **Forward**  **estimate**  **$'000** | **2018-19**  **Forward**  **estimate**  **$'000** |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 26,748 | 27,642 | 27,642 | 27,642 | 27,642 |
| Trade and other receivables | 994,615 | 984,973 | 988,465 | 983,946 | 964,372 |
| Other financial assets | - | 2 | 1 | 2 | 2 |
| ***Total financial assets*** | **1,021,363** | **1,012,617** | **1,016,108** | **1,011,590** | **992,016** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 321,892 | 309,726 | 300,413 | 285,256 | 271,886 |
| Property, plant and equipment | 151,989 | 179,751 | 189,382 | 191,660 | 186,183 |
| Intangibles | 441,476 | 437,215 | 436,497 | 429,138 | 410,305 |
| Other non-financial assets | 111,709 | 96,921 | 90,185 | 86,837 | 94,843 |
| ***Total non-financial assets*** | **1,027,066** | **1,023,613** | **1,016,477** | **992,891** | **963,217** |
| **Total assets** | **2,048,429** | **2,036,230** | **2,032,585** | **2,004,481** | **1,955,233** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 365,929 | 364,499 | 356,601 | 352,375 | 344,758 |
| Other payables | 126,645 | 62,885 | 67,096 | 62,911 | 58,362 |
| ***Total payables*** | **492,574** | **427,384** | **423,697** | **415,286** | **403,120** |
| **Provisions** |  |  |  |  |  |
| Employees | 857,875 | 896,505 | 896,459 | 896,506 | 896,596 |
| Other provisions | 26,544 | 27,561 | 28,049 | 28,547 | 29,055 |
| ***Total provisions*** | **884,419** | **924,066** | **924,508** | **925,053** | **925,651** |
| **Total liabilities** | **1,376,993** | **1,351,450** | **1,348,205** | **1,340,339** | **1,328,771** |
| **Net assets** | **671,436** | **684,780** | **684,380** | **664,142** | **626,462** |
| **EQUITY** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 1,430,577 | 1,676,577 | 1,916,610 | 2,120,810 | 2,311,202 |
| Reserves | 95,382 | 95,382 | 95,382 | 95,382 | 95,382 |
| Retained surplus |  |  |  |  |  |
| (accumulated deficit) | (854,523) | (1,087,179) | (1,327,612) | (1,552,050) | (1,780,122) |
| ***Total parent entity interest*** | **671,436** | **684,780** | **684,380** | **664,142** | **626,462** |
| **Total equity** | **671,436** | **684,780** | **684,380** | **664,142** | **626,462** |

Prepared on Australian Accounting Standards basis.

1. The department has transferred an amount of $33.8 million of revenue from government to the Department of Health in 2015-16 under a section 75 determination due to machinery of government changes.

Table 3.2.1: Comprehensive departmental income statement (showing net cost of services) for the period ended 30 June (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Note: Impact of Net Cash Appropriation Arrangements** | | |  |  |  |
|  | 2014-15  $'000 | 2015-16  $'000 | 2016-17  $'000 | 2017-18  $'000 | 2018-19  $'000 |
| **Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations** | **76,583** | **-** | **-** | **-** | **-** |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 227,663 | 232,656 | 240,433 | 224,438 | 228,072 |
| **Total comprehensive income/(loss) - as per the Statement of Comprehensive Income** | **(151,080)** | **(232,656)** | **(240,433)** | **(224,438)** | **(228,072)** |

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where 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 ordinary annual services 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15 Actual $'000 | 2015-16 Revised budget $'000 | 2016-17 Forward estimate $'000 | 2017-18 Forward estimate $'000 | 2018-19 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 26,748 | 27,642 | 27,642 | 27,642 | 27,642 |
| Trade and other receivables | 994,615 | 984,973 | 988,465 | 983,946 | 964,372 |
| Other financial assets | - | 2 | 1 | 2 | 2 |
| ***Total financial assets*** | **1,021,363** | **1,012,617** | **1,016,108** | **1,011,590** | **992,016** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 321,892 | 309,726 | 300,413 | 285,256 | 271,886 |
| Property, plant and equipment | 151,989 | 179,751 | 189,382 | 191,660 | 186,183 |
| Intangibles | 441,476 | 437,215 | 436,497 | 429,138 | 410,305 |
| Other non-financial assets | 111,709 | 96,921 | 90,185 | 86,837 | 94,843 |
| ***Total non-financial assets*** | **1,027,066** | **1,023,613** | **1,016,477** | **992,891** | **963,217** |
| **Total assets** | **2,048,429** | **2,036,230** | **2,032,585** | **2,004,481** | **1,955,233** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 365,929 | 364,499 | 356,601 | 352,375 | 344,758 |
| Other payables | 126,645 | 62,885 | 67,096 | 62,911 | 58,362 |
| ***Total payables*** | **492,574** | **427,384** | **423,697** | **415,286** | **403,120** |
| **Provisions** |  |  |  |  |  |
| Employees | 857,875 | 896,505 | 896,459 | 896,506 | 896,596 |
| Other provisions | 26,544 | 27,561 | 28,049 | 28,547 | 29,055 |
| ***Total provisions*** | **884,419** | **924,066** | **924,508** | **925,053** | **925,651** |
| **Total liabilities** | **1,376,993** | **1,351,450** | **1,348,205** | **1,340,339** | **1,328,771** |
| **Net assets** | **671,436** | **684,780** | **684,380** | **664,142** | **626,462** |
| **EQUITY** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 1,430,577 | 1,676,577 | 1,916,610 | 2,120,810 | 2,311,202 |
| Reserves | 95,382 | 95,382 | 95,382 | 95,382 | 95,382 |
| Retained surplus |  |  |  |  |  |
| (accumulated deficit) | (854,523) | (1,087,179) | (1,327,612) | (1,552,050) | (1,780,122) |
| ***Total parent entity interest*** | **671,436** | **684,780** | **684,380** | **664,142** | **626,462** |
| **Total equity** | **671,436** | **684,780** | **684,380** | **664,142** | **626,462** |

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget Year 2015-16)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Retained  earnings  $'000 | Asset  revaluation  reserve  $'000 | Contributed  equity/  capital  $'000 | Total  equity  $'000 |
| **Opening balance as at 1 July 2015** |  |  |  |  |
| Balance carried forward from previous period | (854,523) | 95,382 | 1,430,577 | 671,436 |
| ***Adjusted opening balance*** | **(854,523)** | **95,382** | **1,430,577** | **671,436** |
| **Comprehensive income** |  |  |  |  |
| Surplus (deficit) for the period | (232,656) | - | - | (232,656) |
| ***Total comprehensive income*** | **(232,656)** | **-** | **-** | **(232,656)** |
| **Transactions with owners** |  |  |  |  |
| ***Distribution to owners*** |  |  |  |  |
| Returns of capital |  |  |  |  |
| Distribution of Equity | - | - | - | - |
| Restructuring | - | - | 2,268 | 2,268 |
| ***Contribution by owners*** |  |  |  |  |
| Equity Injection - Appropriation | - | - | 47,638 | 47,638 |
| Departmental Capital Budget (DCB) (a) | - | - | 196,094 | 196,094 |
| ***Sub-total transactions with owners*** | **-** | **-** | **246,000** | **246,000** |
| **Estimated closing balance as at 30 June 2016** | **(1,087,179)** | **95,382** | **1,676,577** | **684,780** |

Prepared on Australian Accounting Standards basis

1. The department has transferred an amount of $0.3 million in Departmental Capital Budget funding to the Department of Health under a section 75 determination due to machinery of government changes.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15 Actual $'000 | 2015-16 Revised budget $'000 | 2016-17 Forward estimate $'000 | 2017-18 Forward estimate $'000 | 2018-19 Forward estimate $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 3,978,923 | 4,262,772 | 4,134,159 | 3,950,192 | 3,895,889 |
| Sale of goods and rendering of services | 200,445 | 132,639 | 111,185 | 119,352 | 83,141 |
| s74 retained revenue receipts redrawn  from OPA | 405,453 | 329,999 | 321,437 | 320,143 | 279,031 |
| Net GST received | 135,247 | 146,838 | 159,734 | 150,273 | 145,372 |
| Other | 69,165 | 50,518 | 50,518 | 50,518 | 50,518 |
| ***Total cash received*** | **4,789,233** | **4,922,766** | **4,777,033** | **4,590,478** | **4,453,951** |
| **Cash used** |  |  |  |  |  |
| Employees | 2,838,751 | 2,999,677 | 2,730,164 | 2,634,048 | 2,586,830 |
| Suppliers | 1,553,387 | 1,586,007 | 1,719,232 | 1,630,052 | 1,580,805 |
| GST Paid | 5,457 | - | - | - | - |
| s74 retained revenue receipts  transferred to OPA | 405,453 | 329,999 | 321,437 | 320,143 | 279,031 |
| Other | 828 | 6,193 | 6,200 | 6,235 | 7,285 |
| ***Total cash used*** | **4,803,876** | **4,921,876** | **4,777,033** | **4,590,478** | **4,453,951** |
| **Net cash from/(used by) operating activities** | **(14,643)** | **890** | **-** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property, plant and equipment | 609 | 4 | - | - | - |
| ***Total cash received*** | **609** | **4** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and equipment and intangibles | 196,156 | 244,053 | 240,033 | 204,200 | 190,392 |
| ***Total cash used*** | **196,156** | **244,053** | **240,033** | **204,200** | **190,392** |
| **Net cash from/(used by) investing activities** | **(195,547)** | **(244,049)** | **(240,033)** | **(204,200)** | **(190,392)** |
|  |  |  |  |  |  |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 216,997 | 244,053 | 240,033 | 204,200 | 190,392 |
| ***Total cash received*** | **216,997** | **244,053** | **240,033** | **204,200** | **190,392** |
| **Net cash from/(used by) financing activities** | **216,997** | **244,053** | **240,033** | **204,200** | **190,392** |
| **Net increase/(decrease) in cash held** | **6,807** | **894** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 19,941 | 26,748 | 27,642 | 27,642 | 27,642 |
| **Cash and cash equivalents at the end of the reporting period** | **26,748** | **27,642** | **27,642** | **27,642** | **27,642** |

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15 Actual $'000 | 2015-16 Revised budget $'000 | 2016-17 Forward estimate $'000 | 2017-18 Forward estimate $'000 | 2018-19 Forward estimate $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital Budget - Act No. 1 (DCB) (a) | 196,876 | 196,094 | 190,049 | 192,852 | 188,949 |
| Equity Injections - Act No. 2 | 20,442 | 47,638 | 49,984 | 11,348 | 1,443 |
| **Total new capital appropriations** | **217,318** | **243,732** | **240,033** | **204,200** | **190,392** |
| **Provided for:** |  |  |  |  |  |
| *Purchase of non-financial assets* | 217,318 | 244,053 | 240,033 | 204,200 | 190,392 |
| *Other items (b)* | - | (321) | - | - | - |
| **Total Items** | **217,318** | **243,732** | **240,033** | **204,200** | **190,392** |
| **PURCHASE OF NON-FINANCIAL  ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (c) | 20,121 | 47,959 | 49,984 | 11,348 | 1,443 |
| Funded by capital appropriation - DCB (c) | 196,876 | 196,094 | 190,049 | 192,852 | 188,949 |
| Funded internally from departmental resources (d) | 42,327 | - | - | - | - |
| **TOTAL AMOUNT SPENT** | **259,324** | **244,053** | **240,033** | **204,200** | **190,392** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 259,324 | 244,053 | 240,033 | 204,200 | 190,392 |
| less additions by creditors / borrowings | (63,168) |  |  |  |  |
| **TOTAL CASH REQUIRED TO ACQUIRE ASSETS** | **196,156** | **244,053** | **240,033** | **204,200** | **190,392** |

Prepared on Australian Accounting Standards basis.

1. The department has transferred an amount of $0.3 million in Departmental Capital Budget (DCB) funding.to the Department of Health under a section 75 determination due to machinery of government changes.
2. Asset purchases in 2015-16 are estimated to exceed new capital appropriations in 2015-16 by $0.3 million as the purchases are funded from unspent 2014-15 appropriation.
3. May include purchases made from both current and previous years’ appropriations.
4. May include the following sources of funding: s74 retained revenue receipts; and proceeds from the sale of assets.

Table 3.2.6: Statement of departmental asset movements (2015-16 Budget year)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Land $'000 | Buildings $'000 | Other property, plant and equipment $'000 | Intangibles $'000 | Total $'000 |
| **As at 1 July 2015** |  |  |  |  |  |
| Gross book value | 5,225 | 338,552 | 199,330 | 933,462 | 1,476,569 |
| Accumulated depreciation/amortisation and impairment | - | (21,885) | (47,341) | (491,986) | (561,212) |
| **Opening net book balance** | **5,225** | **316,667** | **151,989** | **441,476** | **915,357** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity (a) | - | - | 18,101 | 29,858 | 47,959 |
| By purchase - appropriation ordinary annual services (b) | - | 65,436 | 59,813 | 70,845 | 196,094 |
| By purchase - other | - | - | - | - | - |
| **Total additions** | **-** | **65,436** | **77,914** | **100,703** | **244,053** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | (77,602) | (50,109) | (104,945) | (232,656) |
| Disposals (c) | - | - | (7) | (19) | (26) |
| From disposal of entities or operations (including restructuring) (d) | - | - | (36) | - | (36) |
| **Total other movements** | **-** | **(77,602)** | **(50,152)** | **(104,964)** | **(232,718)** |
| **As at 30 June 2016** |  |  |  |  |  |
| Gross book value | 5,225 | 403,988 | 275,103 | 1,034,117 | 1,718,433 |
| Accumulated depreciation/amortisation and impairment | - | (99,487) | (95,352) | (596,902) | (791,741) |
| **Closing net book balance** | **5,225** | **304,501** | **179,751** | **437,215** | **926,692** |

Prepared on Australian Accounting Standards basis.

1. “Appropriation equity” refers to equity injections provided through *Appropriation Act (No. 2) 2015-16* and Bill (No. 4) 2015-16.
2. “Appropriation ordinary annual services” refers to funding provided through *Appropriation Act (No. 1) 2015-16* and Bill (No. 3) 2015-16 for the DCB.
3. Disposals comprise other property, plant and equipment: gross value of $0.013 million and accumulated depreciation of $0.006 million; Intangibles gross value of $0.048 million and accumulated depreciation of $0.029 million
4. Assets transferred comprise other property, plant and equipment: gross value of $2.128 million and accumulated depreciation of $2.092 million.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15 Actual $'000 | 2015-16 Revised budget $'000 | 2016-17 Forward estimate $'000 | 2017-18 Forward estimate $'000 | 2018-19 Forward estimate $'000 |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Suppliers | 3,004 | - | - | - | - |
| Grants | 3,125 | - | - | - | - |
| Depreciation | 32 | 16 | - | - | - |
| Write-down and impairment of assets | 81,658 | 113,055 | 94,473 | 95,102 | 88,193 |
| Other expenses (a) | 1,425,336 | 1,432,521 | 1,432,785 | 1,461,917 | 1,509,620 |
| **Total expenses administered on behalf of Government** | **1,513,155** | **1,545,592** | **1,527,258** | **1,557,019** | **1,597,813** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and fines | 9,073 | 9,212 | 9,103 | 9,279 | 9,523 |
| Dividends | 10,563 | 10,232 | 12,611 | 14,200 | 15,934 |
| Competitive neutrality revenue | 13,626 | 11,190 | 12,987 | 14,221 | 15,562 |
| Other revenue (b) | 1,499,269 | 1,545,602 | 1,527,258 | 1,557,020 | 1,597,814 |
| ***Total non-taxation revenue*** | **1,532,531** | **1,576,236** | **1,561,959** | **1,594,720** | **1,638,833** |
| **Total own-source revenues administered on behalf of Government** | **1,532,531** | **1,576,236** | **1,561,959** | **1,594,720** | **1,638,833** |
| **Gains** |  |  |  |  |  |
| Other gains | 6,596 | - | - | - | - |
| **Total own-sourced income administered on behalf of Government** | **1,539,127** | **1,576,236** | **1,561,959** | **1,594,720** | **1,638,833** |
| **Net cost of (contribution by) services** | **(25,972)** | **(30,644)** | **(34,701)** | **(37,701)** | **(41,020)** |
| **Surplus (Deficit)** | 25,972 | 30,644 | 34,701 | 37,701 | 41,020 |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Items subject to subsequent reclassification to net cost of services** |  |  |  |  |  |
| Changes in Investments | 7,078 | - | - | - | - |
| **Total other comprehensive income** | 7,078 | - | - | - | - |
| **Total comprehensive income (loss)** | **33,050** | **30,644** | **34,701** | **37,701** | **41,020** |

Prepared on Australian Accounting Standards basis.

1. Other expenses include Child Support payments to custodial parents.
2. Other non-tax revenue includes Child Support revenue from non-custodial parents and refunds of prior year payments.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15 Actual $'000 | 2015-16 Revised budget $'000 | 2016-17 Forward estimate $'000 | 2017-18 Forward estimate $'000 | 2018-19 Forward estimate $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 475 | 475 | 475 | 475 | 475 |
| Trade and other receivables | 774,168 | 784,947 | 816,272 | 847,424 | 887,726 |
| Investment - Australian Hearing | 49,422 | 49,422 | 49,422 | 49,422 | 49,422 |
| ***Total financial assets*** | **824,065** | **834,844** | **866,169** | **897,321** | **937,623** |
| **Non-financial assets** |  |  |  |  |  |
| Property, plant and equipment | 16 | - | - | - | - |
| ***Total non-financial assets*** | **16** | **-** | **-** | **-** | **-** |
| **Total assets administered on behalf of Government** | **824,081** | **834,844** | **866,169** | **897,321** | **937,623** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers (a) | 707 | - | - | - | - |
| Other payables (b) | 43,644 | 43,644 | 43,644 | 43,644 | 43,644 |
| ***Total payables*** | **44,351** | **43,644** | **43,644** | **43,644** | **43,644** |
| **Provisions** |  |  |  |  |  |
| Child Support provisions | 763,809 | 775,508 | 804,898 | 835,145 | 874,342 |
| ***Total provisions*** | **763,809** | **775,508** | **804,898** | **835,145** | **874,342** |
| **Total liabilities administered on behalf of Government** | **808,160** | **819,152** | **848,542** | **878,789** | **917,986** |
| **Net assets/(liabilities)** | **15,921** | **15,692** | **17,627** | **18,532** | **19,637** |

Prepared on Australian Accounting Standards basis.

1. Includes Income Management BasicsCard payables.
2. Mainly comprises Child Support payables and prepayments received.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2014-15  Actual  $'000 | 2015-16  Revised  budget  $'000 | 2016-17  Forward  estimate  $'000 | 2017-18  Forward  estimate  $'000 | 2018-19  Forward  estimate  $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Dividends | 11,145 | 9,614 | 10,888 | 13,405 | 15,066 |
| Competitive neutrality | 13,622 | 12,660 | 12,775 | 14,112 | 15,326 |
| Net GST received | 597 | 98 | - | - | - |
| Other (a) | 1,397,493 | 1,430,511 | 1,412,908 | 1,441,359 | 1,480,356 |
| ***Total cash received*** | **1,422,857** | **1,452,883** | **1,436,571** | **1,468,876** | **1,510,748** |
| **Cash used** |  |  |  |  |  |
| Grants | 3,437 | - | - | - | - |
| Suppliers | 3,085 | 778 | - | - | - |
| Other (b) | 1,391,801 | 1,421,232 | 1,403,805 | 1,432,080 | 1,470,833 |
| ***Total cash used*** | **1,398,323** | **1,422,010** | **1,403,805** | **1,432,080** | **1,470,833** |
| **Net cash from/(used by) operating activities** | **24,534** | **30,873** | **32,766** | **36,796** | **39,915** |
| ***Net increase/(decrease) in cash held*** | **24,534** | **30,873** | **32,766** | **36,796** | **39,915** |
| Cash and cash equivalents at beginning of reporting period | 833 | 475 | 475 | 475 | 475 |
| **Cash from Official Public Account for:** |  |  |  |  |  |
| - Appropriations | 65,943 | 61,927 | 59,763 | 60,969 | 62,619 |
| - Special accounts | 1,342,354 | 1,358,895 | 1,343,632 | 1,370,701 | 1,407,804 |
| - Other | 593 | 778 | - | - | - |
| ***Total cash from Official Public Account*** | **1,408,890** | **1,421,600** | **1,403,395** | **1,431,670** | **1,470,423** |
| **Cash to Official Public Account for:** |  |  |  |  |  |
| - Appropriations | (59,757) | (61,927) | (59,763) | (60,969) | (62,619) |
| - Administered revenue | (34,498) | (31,553) | (32,766) | (36,796) | (39,915) |
| - Special accounts | (1,338,930) | (1,358,895) | (1,343,632) | (1,370,701) | (1,407,804) |
| - Other | (597) | (98) | - | - | - |
| ***Total cash to Official Public Account*** | **(1,433,782)** | **(1,452,473)** | **(1,436,161)** | **(1,468,466)** | **(1,510,338)** |
| **Cash and cash equivalents at end of reporting period** | **475** | **475** | **475** | **475** | **475** |

Prepared on Australian Accounting Standards basis.

1. Other receipts received includes: Child Support maintenance receipts from non-custodial parents; Child Support penalties; Director of Public Prosecutions (DPP) fines; Departure Prohibition Order receipts; Child Support cost recovery; and certain compensation recoveries.
2. Other cash used includes: Child Support payments to custodial parents; refunds of Departure Prohibition Order receipts; and certain compensation recoveries.

Table 3.2.10: Schedule of administered capital budget (for the period ended 30 June)

The department does not have an administered capital budget.

Table 3.2.11: Statement of administered asset movements (2015-16 Budget year)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Land $'000 | Buildings $'000 | Other property, plant and equipment $'000 | Intangibles $'000 | Total $'000 |
| **As at 1 July 2015** |  |  |  |  |  |
| Gross book value | - | - | 53 | - | 53 |
| Accumulated depreciation | - | - | (37) | - | (37) |
| **Opening net book balance** | **-** | **-** | **16** | **-** | **16** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |  |  |
| **Total additions** | - | - | - | - | - |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | - | - | (16) | - | (16) |
| **Total Other movements** | **-** | **-** | **(16)** | **-** | **(16)** |
| **As at 30 June 2016** |  |  |  |  |  |
| Gross book value | - | - | 53 | - | 53 |
| Accumulated depreciation | - | - | (53) | - | (53) |
| **Closing net book balance** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

#### Notes to the financial statements

The financial statements have been prepared for the financial years 2014‑15 to 2018‑19 in accordance with the requirements of the Australian Government’s financial budget and reporting framework, including:

* the PGPA Act and PGPA Rule; 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 that are measured at fair value.

Unless alternative treatment is specifically required by an accounting standard or the PGPA Rule, 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.

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.

#### 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 services
* employee, supplier, depreciation and amortisation expenses.

#### Administered

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

# Portfolio glossary

| **Term** | **Meaning** |
| --- | --- |
| Activities | The actions/functions performed by agencies to deliver government policies. |
| Available appropriation | The *Available Appropriation* indicates the total appropriations available to the entity 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. |
| Departure Prohibition Order receipts | Amounts collected under Departure Prohibition Orders preventing overseas travel by customers who have not made satisfactory arrangements to clear substantial debts. |
| Expenses not requiring appropriation in the Budget year | Expenses not involving a cash flow impact are generally not included within the calculation of an appropriation. Appropriation funding is not provided in respect of depreciation or amortisation expense. Also no funding is required for goods or services received free of charge that are then expensed. Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating administered appropriation amounts to be sought from Parliament. |
| Forward estimates period | The three years following the budget year. For example, if  2015–16 is the budget year, 2016–17 is forward year 1, 2017‑18 is forward year 2 and 2018–19 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). |
| Mid-Year Economic and Fiscal Outlook (MYEFO) | Around six months after the Budget, the Government produces the Mid-Year Economic and Fiscal Outlook (MYEFO) report. The report compares estimated expenditure to actual expenditure. MYEFO estimates include any government decisions made since the previous Budget that affected expenses and revenues. MYEFO also updates the budgetary position, including budget aggregates, by incorporating any changes to economic parameters. |
| Non-corporate Commonwealth entity | Non-corporate Commonwealth entity is a Commonwealth entity that is not a body corporate. |
| Official Public Account (OPA) | The OPA is the government’s central bank account held within the Reserve Bank of Australia. The OPA is the central component of the Consolidated Revenue Fund. |
| Outcome | An outcome is the intended result, consequence or impact of government actions on the Australian community. |
| Outcome statement | An outcome statement articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework: 1. to explain and control the purposes for which annual appropriations are approved by the Parliament for use by agencies; 2. to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and 3. to measure and assess entity and 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 | Non-corporate Commonwealth entities can retain receipts for the amounts prescribed in section 27 of the PGPA Act. These receipts includes:   * retained (revenue) receipts and * retained (repayment) receipts.   Retained (revenue) receipts may increase a non-corporate Commonwealth entities’ most recent annual departmental item appropriation. Such receipts include:   * receipts from the provision of departmental goods and services * amounts that are managed in trust or similar arrangements * receipts from the sale of minor departmental assets, such as old computers, are disposed of at the end of their useful life.   Retained (repayment) receipts enable an appropriation that was used to make a Commonwealth payment to be re-credited with an amount received as a repayment of that earlier payment. For example when a supplier is overpaid and the non-corporate Commonwealth entities receives a repayment. |
| s75 determination | A determination made by the Minister for Finance (Finance Minister) under section 75 of the PGPA Act which details amendments to the annual Appropriation Acts as a result of a transfer of functions from one entity to another. |