

PORTFOLIO ADDITIONAL ESTIMATES  
STATEMENTS 2023–24

**HEALTH AND AGED CARE PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

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**The Hon Mark Butler MP**  
**Minister for Health and Aged Care**

President of the Senate  
Parliament House  
CANBERRA ACT 2600

Speaker  
House of Representatives  
Parliament House  
CANBERRA ACT 2600

Dear President and Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2023-24 Additional Estimates for the Health and Aged Care Portfolio.

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

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

Yours sincerely

Mark Butler

30/01/2024



### **Abbreviations and conventions**

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
N/A	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

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

### **Enquiries**

Should you have any enquiries regarding this publication please contact the Performance Reporting Section Director, Department of Health and Aged Care on (02) 6289 7181.

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

# **User guide to the Portfolio Additional Estimates Statements**

## User Guide

The purpose of the 2023–24 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 programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2023–2024. 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*.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

<b>User guide</b>	
Provides a brief introduction explaining the purpose of the PAES.	
<b>Portfolio overview</b>	
Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.	
<b>Entity Additional Estimates Statements</b>	
A statement (under the name of the entity) for each entity affected by Additional Estimates.	
<b>Section 1: Entity overview and resources</b>	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills (Nos. 3 and 4).
<b>Section 2: Revisions to outcomes and planned performance</b>	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
<b>Section 3: Special account flows and budgeted financial statements</b>	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
<b>Portfolio glossary</b>	
Explains key terms relevant to the Portfolio.	





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# Portfolio overview

# Portfolio overview

The Health and Aged Care Portfolio includes the Department of Health and Aged Care, 18 Portfolio entities and 7 statutory office holders. These entities help us deliver the Australian Government’s health policies and programs.

With our partners, we support the Government to lead and shape Australia’s health and aged care system and sporting outcomes through evidence-based policy, well targeted programs, and best practice regulation.

The Health and Aged Care Portfolio works towards achieving better health and wellbeing for all Australians, now and for future generations.

## Portfolio Structure

Minister and Portfolio responsibilities, and a list of the 18 Portfolio entities and 7 statutory office holders currently within the Health and Aged Care Portfolio, can be found in Figure 1: Health and Aged Care Portfolio Structure and Outcomes.

A full outline of the department’s portfolio overview can be found in the *Health and Aged Care Portfolio Budget Statements 2023–24*.

**Figure 1: Health and Aged Care portfolio structure and outcomes**

<p><b>The Hon Mark Butler MP</b> Minister for Health and Aged Care Deputy Leader of the House</p> <p><b><u>Portfolio Responsibilities</u></b> Department of Health and Aged Care: Outcomes: 1, 2, 3 and 4</p> <p>Entities: ACSQHC, Digital Health, AIHW, Cancer Australia, IHACPA, NHFB, NHMRC, and PSR</p> <p>Statutory Office Holders: National Health Funding Pool Administrator National Health and Medical Research Council Commissioner of Complaints</p>	<p><b>The Hon Anika Wells MP</b> Minister for Aged Care Minister for Sport</p> <p><b><u>Portfolio Responsibilities</u></b> Department of Health and Aged Care: Outcomes: 3 and 4</p> <p>Entities: ACQSC, ASC, ASF, OIGAC and Sport Integrity Australia</p> <p>Statutory Office Holders: Aged Care Quality and Safety Commissioner CEO, National Sports Tribunal</p>	<p><b>The Hon Ged Kearney MP</b> Assistant Minister for Health and Aged Care</p> <p><b><u>Portfolio Responsibilities</u></b> Department of Health and Aged Care: Outcome: 1</p> <p>Entities: ARPANSA, FSANZ, NBA, and OTA</p> <p>Statutory Office Holders: Executive Director, Australian Industrial Chemicals Introduction Scheme Gene Technology Regulator</p>	<p><b>The Hon Emma McBride MP</b> Assistant Minister for Mental Health and Suicide Prevention Assistant Minister for Rural and Regional Health</p> <p><b><u>Portfolio Responsibilities</u></b> Department of Health and Aged Care: Outcome: 1</p> <p>Entities: NMHC</p> <p>Statutory Office Holders: National Rural Health Commissioner</p>	<p><b>Senator the Hon Malarndirri McCarthy</b> Assistant Minister for Indigenous Health</p> <p><b><u>Portfolio Responsibilities</u></b> Department of Health and Aged Care: Outcome: 1</p>
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**Figure 1: Health and Aged Care portfolio structure and outcomes (continued)**

**Department of Health and Aged Care**

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**Blair Comley**

Secretary

**Outcome 1: Health Policy, Access and Support**

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

**Outcome 2: Individual Health Benefits**

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in health care services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

**Outcome 3: Ageing and Aged Care**

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

**Outcome 4: Sport and Physical Activity**

Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, and protecting the integrity of sport through investment in sport infrastructure, coordination of Commonwealth involvement in major sporting events, and research and international cooperation on sport issues.

**Figure 1: Health and Aged Care portfolio structure and outcomes (continued)****Aged Care Quality and Safety Commission****Janet Anderson PSM**

Commissioner

**Outcome 1:** Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.

**Australian Commission on Safety and Quality in Health Care****Conjoint Professor Anne Duggan**

Chief Executive Officer

**Outcome 1:** Improved safety and quality in health care across the health system, including through the development, support for implementation, and monitoring of national clinical safety and quality guidelines and standards.

**Australian Digital Health Agency****Amanda Cattermole PSM**

Chief Executive Officer

**Outcome 1:** To deliver national digital healthcare systems to enable and support improvement in health outcomes for Australians.

**Australian Institute of Health and Welfare****Rob Heferen**

Chief Executive Officer

**Outcome 1:** A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

**Australian Radiation Protection and Nuclear Safety Agency****Dr Gillian Hirth**

Chief Executive Officer

**Outcome 1:** Protection of people and the environment through radiation protection and nuclear safety research, policy, advice, codes, standards, services and regulation.

**Australian Sports Commission****Kieren Perkins OAM**

Chief Executive Officer

**Outcome 1:** Increased participation in organised sport and continued international sporting success including through leadership and development of a cohesive and effective sports sector, provision of targeted financial support, and the operation of the Australian Institute of Sport.

**Australian Sports Foundation Limited<sup>1</sup>****Patrick Walker**

Chief Executive Officer

**Outcome 1:** Improved Australian sporting infrastructure through assisting eligible organisations to raise funds for registered sporting projects.

**Cancer Australia****Professor Dorothy Keefe PSM**

Chief Executive Officer

**Outcome 1:** Minimised impacts of cancer, including through national leadership in cancer control with targeted research and clinical trials; evidence informed clinical practice; strengthened national data capacity; community and consumer information and support.

**Food Standards Australia New Zealand****Dr Sandra Cuthbert**

Chief Executive Officer

**Outcome 1:** A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

**Independent Health and Aged Care Pricing Authority****Professor Michael Pervan**

Chief Executive Officer

**Outcome 1:** Support public hospitals and aged care services to improve efficiency in, and access to, services through the provision of independent pricing determinations and advice and designing pricing systems that promote sustainable and high-quality care.

<sup>1</sup> Australian Sports Foundation Limited is a Commonwealth company. Commonwealth companies are not directly funded by Australian Government appropriation and are not required to publish Portfolio Budget Statements.

**Figure 1: Health and Aged Care Portfolio Structure and Outcomes (continued)**

<b>National Blood Authority</b> <b>John Cahill</b> Chief Executive <b>Outcome 1:</b> Access to a secure supply of safe and affordable blood products, including through national supply arrangements and coordination of best practice standards within agreed funding policies under the national blood arrangements.	<b>Office of the Inspector-General of Aged Care</b> <b>Ian Yates AM</b> Acting Inspector-General <b>Outcome 1:</b> Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations, and reporting to Parliament.
<b>National Health Funding Body</b> <b>Shannon White</b> Chief Executive Officer <b>Outcome 1:</b> Improve transparency of public hospital funding in Australia by supporting the obligations and responsibilities of the Administrator of the National Health Funding Pool through best practice administration of public hospital funding.	<b>Organ and Tissue Authority</b> <b>Lucinda Barry</b> Chief Executive Officer <b>Outcome 1:</b> Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.
<b>National Health and Medical Research Council</b> <b>Professor Steve Wesselingh</b> Chief Executive Officer <b>Outcome 1:</b> Improved health and medical knowledge, including through funding research, translating research findings into evidence-based clinical practice, administering legislation governing research, issuing guidelines and advice for ethics in health and the promotion of public health.	<b>Professional Services Review</b> <b>Dr Antonio Di Dio</b> Acting Director <b>Outcome 1:</b> A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.
<b>National Mental Health Commission</b> <b>Paul McCormack</b> Interim Chief Executive Officer <b>Outcome 1:</b> Provide expert advice to the Australian Government and cross-sectoral leadership on the policy, programs, services and systems that support mental health in Australia, including through administering the Annual National Report Card on Mental Health and Suicide Prevention, undertaking performance monitoring and reporting, and engaging consumers and carers.	<b>Sport Integrity Australia</b> <b>David Sharpe APM OAM</b> Chief Executive Officer <b>Outcome 1:</b> Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.
<b>Statutory Office Holders</b> <b>Aged Care Quality and Safety Commissioner</b> Janet Anderson PSM  <b>Executive Director, Australian Industrial Chemicals Introduction Scheme</b> Graeme Barden  <b>Gene Technology Regulator</b> Dr Raj Bhula	<b>National Health Funding Pool Administrator</b> Toni Cunningham  <b>National Health and Medical Research Council Commissioner of Complaints</b> Chris Reid  <b>National Rural Health Commissioner</b> Professor Ruth Stewart  <b>CEO, National Sports Tribunal</b> Dr Michelle Gallen



## Portfolio Resources

Table 1 shows, for those entities reporting in the Portfolio Additional Estimates Statements, the additional resources provided to the Portfolio in the 2023–24 Budget year, by entity.

**Table 1: Additional Portfolio Resources 2023–24**

	Appropriations <sup>(a)</sup>			Receipts	Total
	Bill (No. 3) \$'000	Bill (No. 4) \$'000	Special \$'000	\$'000	\$'000
<b>DEPARTMENTAL</b>					
Department of Health and Aged Care	135,774	119,889	-	11,414	267,077
Aged Care Quality and Safety Commission	24,018	-	-	17,857	41,875
Australian Institute of Health and Welfare	100	-	-	-	100
Organ and Tissue Authority	500	-	-	-	500
Professional Services Review	500	-	-	-	500
Sport Integrity Australia	4,586	-	-	-	4,586
<b>Total departmental</b>	<b>165,478</b>	<b>119,889</b>	<b>-</b>	<b>29,271</b>	<b>314,638</b>
<b>ADMINISTERED</b>					
Department of Health and Aged Care	977,974	40,138	589,119	90,873	1,698,104
Sport Integrity Australia	2,226	-	-	-	2,226
<b>Total administered</b>	<b>980,200</b>	<b>40,138</b>	<b>589,119</b>	<b>90,873</b>	<b>1,700,330</b>
<b>Total Portfolio</b>	<b>1,145,678</b>	<b>160,027</b>	<b>589,119</b>	<b>120,144</b>	<b>2,014,968</b>

All figures are GST exclusive.

<sup>(a)</sup> Administered and Departmental Bills (No. 3) and (No. 4) do not include notional reductions to the 2023–24 Budget Bill (No. 1). For notional reductions to the Budget Bill (No. 1) see Table 1.4 in each entity chapter.



# Entity Additional Estimates Statements



## Department of Health and Aged Care

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# Department of Health and Aged Care

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Department of Health and Aged Care (the department) implements the Government's priorities to deliver better health and wellbeing for all Australians, now and for future generations. Through evidence-based policy, well targeted programs, and best practice regulation, the department supports the Government and provides stewardship to shape Australia's health and aged care system as well as delivering sporting outcomes.

The investments made since the 2023–24 Budget continue to build upon and leverage previous government investment and make it easier for Australians to get the care they need when and where they need it. New investments will deliver cheaper medicines and more affordable care for the community, provide essential vaccines, continue to extend efforts to prevent the harm caused by vaping, support digital mental health services to keep pace with demand and improve care outcomes for older Australians.

The Commonwealth will increase its contributions under the National Health Reform Agreement to 45% over 10 years, from 1 July 2025. A 42.5% Commonwealth contribution will be achieved before 2030. A further \$1.2 billion investment to Strengthen Medicare will grow and support our health workforce, while reducing unnecessary presentations to emergency departments.

#### Strengthening Medicare

##### *Making it easier to get the care you need*

The 2023–24 Budget responded to the Strengthening Medicare Taskforce report. Further improvements to the Medicare Benefits Schedule (MBS) and flexible models of care since the Budget include:

- \$39.5 million further investment in Medicare Urgent Care Clinics and Services to support the delivery of bulk billed urgent care
- \$17.3 million to continue funding programs that provide specialist health services and deliver better health outcomes for Australians
- \$7.9 million to maintain high quality health care by ensuring the MBS remains clinically appropriate, including support to access MBS items for vestibular assessment, to detect residual disease in patients with acute lymphoblastic leukaemia, and abdominal MRI scans for patients with rare genetic conditions
- \$20.6 million in efficiencies through a staged approach to reform the Extended Medicare Safety Net, by applying caps to a small number of MBS items co-claimed with varicose vein surgery

- \$7.2 million in efficiencies responding to the Medical Services Advisory Committee and MBS Review Taskforce’s recommendations to align the MBS with contemporary practice.

#### *Cheaper medicines and more affordable care*

The Government remains committed to reducing barriers to accessing health care and cutting the cost of medicines, at a time when cost of living pressures are high. To ensure affordable access to medicines, \$3.5 billion over 5 years from 2022–23 will fund new and amended Pharmaceutical Benefits Scheme (PBS) listings, including treatments for chronic heart failure, breast cancer and diabetic kidney disease, and \$3.8 million in transition arrangements will be provided for the *Opioid Dependence Treatment Program* from clinics and non-Pharmaceutical Benefits Scheme pharmacy dosing sites to community pharmacies.

Community pharmacies in regional, rural and remote communities will be provided \$168.2 million in assistance as they transition business arrangements for 60-day prescriptions. The Government will also delay the implementation of the PBS maximum dispensing quantity changes for medicines that are currently, or are expected to be, in shortage.

The Government will provide \$389.2 million for new and amended listings on the *National Immunisation Program* and additional support to the Essential Vaccine Schedule including: \$380.3 million to expand the eligibility of Shingrix® from 1 November 2023, for the prevention of shingles and postherpetic neuralgia, to people aged 65 years and over, First Nations people aged 50 years and over, and immunocompromised people aged 18 years and over; \$5.8 million over 4 years from 2023–24 to permanently extend catch up vaccinations of Bexsero® from 1 July 2024, for the prevention of meningococcal B for First Nations children aged under 2 years; and \$3.1 million over 4 years to list Flucelvax® Quad from 1 March 2024, for the prevention of influenza.

#### **Safeguarding Australians through preventive health**

The Government is enhancing preventive health action, including investing \$184.9 million to extend funding for existing cancer initiatives and establish new cancer programs including a Cancer Nursing and Navigation Program, \$48.2 million to implement the *National Strategy for the Elimination of Cervical Cancer in Australia*, \$4.47 million support the Channel 7 Telethon Trust (the Trust) to provide financial assistance to charitable organisations and children’s hospitals, and fund research into children’s diseases, and \$5.5 million to extend the Australian *Thalidomide Survivors Support Program* which provides a lifetime support package for registered Australian thalidomide survivors.

Women and girls’ participation in sport will be supported through the \$200 million investment in the Play Our Way program. Australian athletes will be assisted in their preparation and qualification for the Paris 2024 Olympic and Paralympic Games

through the provision of \$20.1 million to support national sporting organisations experiencing financial pressures due to increasing costs of international travel to attend qualifying events.

The Government is delivering \$392.5 million to continue the response to COVID-19 and provide Australians with COVID-19 vaccines and treatments. The Government is providing \$6.5 million to extend the National COVID-19 Vaccine Program. Additional funding of \$317.4 million is being provided to continue assisting aged care providers in managing the effects of COVID-19.

### **Supporting the mental health of Australians**

The Government is committed to ensuring Australians can obtain the mental health support they need. Funding of \$483.7 million is being provided to strengthen Australia's mental health and suicide prevention system, including through the extension of funding for national crisis and support services Lifeline, Beyond Blue, Kids Helpline and 13YARN. A sector-led consortium will also develop a new national approach to help people navigate digital services to get the support they need for their level of distress.

### **Taking action on smoking and vaping**

To protect Australians from the harms caused by vaping, the Government is providing \$82 million to support vaping product regulation and enforcement activities. Alongside these measures, the Government is expanding and strengthening vaping and smoking cessation support services. The 2023–24 Budget provided \$29.5 million in funding to help Australians quit. In 2024, the Government will also continue to work with states and territories to end the sale of vapes in retail settings.

### **Restoring dignity to aged care**

The Government will provide additional funding of \$596.1 million to continue to respond to the recommendations of the Royal Commission into Aged Care Quality and Safety and improve care outcomes for older Australians. The investment includes funding for the implementation of the new Aged Care Act from 1 July 2024.

The Government will commence the staged rollout of the *Support at Home Program* on 1 July 2025 with the *Commonwealth Home Support Programme* to be transitioned in no earlier than 1 July 2027. The Government will amend the start date and funding model for access to pharmacists on-site in residential aged care.

To support the Government's Care and Support Sector agenda and ensure sustainability of the workforce, \$2.4 million will fund activities to simplify and harmonise regulatory requirements on workers and care providers. Funding will also be provided to ensure a more streamlined ICT experience for businesses providing care and support services in aged care.



### **Corrigendum to the *Health and Aged Care* *Portfolio Budget Statements 2023–24***

Corrections have been made to the following sections only (page 19) of the 2023–24 Health and Aged Care Portfolio Budget Statements<sup>2</sup>.

#### **Strengthening First Nations Health**

The Government continues to invest in measures to close the gap in health and wellbeing outcomes for First Nations peoples. Building on the significant investment in the 2022–23 October Budget, this Budget invests \$654.4 million in: early intervention and education programs to reduce smoking and vaping rates and to increase the uptake of regular health checks, preventive health measures to minimise the impacts of COVID-19 on First Nations people living in remote communities, along with measures to improve access to aged care, renal and cancer care services for First Nations peoples. This is the biggest ever investment in cancer screening, prevention, control and treatment for First Nations people in any budget.

#### **Restoring dignity to aged care**

This Budget continues the Government's commitment to restore dignity to aged care and ensure older Australians receive the care they need and deserve. The Government continues to address recommendations of the Royal Commission into Aged Care Quality and Safety.

The Budget includes funding of \$11.3 billion to deliver the largest ever pay rise for aged care workers. Funding an award wage increase of 15% for the aged care workforce will recognise the value of care work and improve the quality of care by supporting the sector to recruit and retain staff.

It also includes funding of \$487.0 million to extend the Disability Support for Older Australians Program, \$15.7 million to establish a new comprehensive single assessment system and \$166.8 million for an additional 9,500 Home Care Packages. Additionally, the aged care regulatory framework will be strengthened with funding of \$59.4 million.

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<sup>2</sup> The corrections for the strategic direction statement relate to the version published in the *Health and Aged Care Portfolio Budget Statements 2023–24*, and is independent of the PAES process.

## 1.2 Entity resource statement

The entity resource statement details the resourcing for the Department of Health and Aged Care at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills (No. 3 and No. 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: Department of Health and Aged Care resource statement — Additional Estimates for 2023–24 as at February 2024**

	2022–23 Total available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>DEPARTMENTAL</b>				
Prior year appropriation available <sup>(a) (b)</sup>	167,923	167,923	-	167,923
<b>Annual appropriations</b>				
Ordinary annual services <sup>(c)</sup>				
Departmental appropriation	982,664	1,212,960	135,774	1,348,734
s74 retained revenue receipts <sup>(d)</sup>	19,556	23,008	(2,191)	20,817
Departmental Capital Budget	14,517	12,870	(162)	12,708
Other services <sup>(e)</sup>				
Equity injection	169,891	119,943	119,889	239,832
<b>Total departmental annual appropriations</b>	<b>1,186,628</b>	<b>1,368,781</b>	<b>253,310</b>	<b>1,622,091</b>
<b>Special accounts <sup>(f)</sup></b>				
Opening balance <sup>(b)</sup>	132,306	117,273	-	117,273
Appropriation receipts <sup>(g)</sup>	31,136	46,628	(249)	46,379
Non-appropriation receipts	219,819	225,964	(9,403)	216,561
<b>Total special account</b>	<b>383,261</b>	<b>389,865</b>	<b>(9,652)</b>	<b>380,213</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations	(31,136)	(46,628)	249	(46,379)
<b>Total departmental resourcing for Health and Aged Care</b>	<b>1,706,676</b>	<b>1,879,941</b>	<b>243,907</b>	<b>2,123,848</b>

**Table 1.1: Department of Health and Aged Care resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)**

	2022–23 Total available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023-24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>ADMINISTERED</b>				
<b>Annual appropriations</b>				
Ordinary annual services <sup>(c)</sup>				
Outcome 1: Health Policy, Access and Support	10,595,802	7,856,270	341,380	8,197,650
Outcome 2: Individual Health Benefits	1,633,143	1,720,973	113,988	1,834,961
Outcome 3: Ageing and Aged Care	6,260,027	6,285,028	465,864	6,750,892
Outcome 4: Sport and Recreation	166,669	41,706	56,742	98,448
Payments to corporate entities	598,650	673,287	(7,961)	665,326
Other services <sup>(e)</sup>				
Administered assets and liabilities	1,006,137	3,749	40,138	43,887
Payments to corporate entities	28,740	62,143	(28,822)	33,321
<b>Total administered annual appropriations</b>	<b>20,289,168</b>	<b>16,643,156</b>	<b>981,329</b>	<b>17,624,485</b>
<b>Special appropriations limited by criteria/entitlement</b>				
<i>National Health Act 1953</i> - blood fractionation products and blood related products to National Blood Authority	979,366	1,072,573	(5,358)	1,067,215
<i>Public Governance, Performance and Accountability Act 2013</i> - s77 - repayments	2,000	2,000	-	2,000

**Table 1.1: Department of Health and Aged Care resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)**

	2022–23 Total available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>Special appropriations limited by criteria/entitlement (continued)</b>				
<i>Private Health Insurance Act 2007 - incentive payments and rebate</i>	6,718,793	6,885,379	153,609	7,038,988
<i>Medical Indemnity Act 2002</i>	106,328	104,764	-	104,764
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,309	1,294	-	1,294
<i>Dental Benefits Act 2008</i>	343,788	349,835	50	349,885
<i>National Health Act 1953 - aids and appliances</i>	508,388	494,816	-	494,816
<i>National Health Act 1953 - essential vaccines</i>	440,827	512,149	129,294	641,443
<i>Aged Care Act 1997 - residential and home care</i>	21,231,247	26,707,751	294,953	27,002,704
<i>National Health Act 1953 - continence aids payments</i>	104,871	103,276	7,179	110,455
<i>Aged Care Act 1997 - flexible care</i>	717,024	822,584	9,392	831,976
<b>Total administered special appropriations</b>	<b>31,153,941</b>	<b>37,056,421</b>	<b>589,119</b>	<b>37,645,540</b>

**Table 1.1: Department of Health and Aged Care resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)**

	2023–24 Total available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>Special accounts <sup>(f)</sup></b>				
Opening balance <sup>(b)</sup>	3,281,361	5,364,420	-	5,364,420
Appropriation receipts <sup>(g)</sup>	7,133	7,133	69,621	76,754
Non-appropriation receipts	46,266,544	48,174,897	90,873	48,265,770
<b>Total special accounts</b>	<b>49,555,038</b>	<b>53,546,450</b>	<b>160,494</b>	<b>53,706,944</b>
<b>Total administered resourcing</b>	<b>100,998,147</b>	<b>107,246,027</b>	<b>1,730,942</b>	<b>108,976,969</b>
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations	(634,523)	(742,563)	(32,838)	(775,401)
<b>Total administered resourcing for Health and Aged Care</b>	<b>100,363,624</b>	<b>106,503,464</b>	<b>1,698,104</b>	<b>108,201,568</b>
<b>Total resourcing for Health and Aged Care</b>	<b>102,070,300</b>	<b>108,383,405</b>	<b>1,942,011</b>	<b>110,325,416</b>
	<b>2022–23 Actual</b>			<b>2023–24 Revised</b>
<b>Average staffing level (number)</b>	5,386			5,884

All figures are GST exclusive.

- (a) The estimate of prior year amounts available constitutes opening balance at bank and appropriation receivable for the core department (excluding special accounts).
- (b) The estimate at Budget has been revised to reflect the Department's 2022–23 Annual Report.
- (c) *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.
- (d) Estimated retained revenue receipts under the section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (e) *Appropriation Act (No. 2) 2023–24*, Appropriation Bill (No. 4) 2023–24 and associated Bills.
- (f) Excludes Services for Other Entities and Trust Moneys Special Account as this account is not considered resourcing for the Department of Health and Aged Care. For further information on special accounts refer to the Department of Health and Aged Care's Table 3.1: Estimates of Special Account Flows.
- (g) Amounts credited to the special account(s) from Department of Health and Aged Care's annual and special appropriations.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: Department of Health and Aged Care measures since the 2023–24 Budget**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Achieving Better Health Outcomes<sup>(a)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.1	-	-	-	-
	1.3	-	-	-	-
	1.4	-	-	-	-
	1.5	-	-	-	-
Departmental payments	1	-	-	-	-
Department of the Treasury					
Administered payments		-	2,000	2,000	2,000
<b>Total payments</b>		<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>An Effective and Clinically appropriate Medicare</b>					
Department of Health and Aged Care					
Administered payments	2.1	130	(3,092)	(8,362)	(8,776)
	2.3	(3,799)	-	-	-
Departmental payments	2	428	876	-	-
Department of Veterans' Affairs					
Administered payments		(3)	18	9	4
Services Australia					
Departmental payments		-	(964)	(1,042)	(1,070)
<b>Total payments</b>		<b>(3,244)</b>	<b>(3,162)</b>	<b>(9,395)</b>	<b>(9,842)</b>
<b>Channel 7 Perth Telethon<sup>(a)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.5	-	-	-	-
Departmental payments	1	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Continuation of Aged Care Reform</b>					
Department of Health and Aged Care					
Administered payments	2.3	-	-	-	-
	3.1	10,231	856	-	-
	3.2	(72,412)	43,681	14,150	14,504
	3.3	81,230	15,372	14,380	12,088
Departmental payments	3	60,909	25,106	13,883	11,971
Departmental capital payments	3	105,544	8,602	4,544	490
Aged Care Quality and Safety Commission					
Departmental payments		24,018	36,030	39,362	6,579
Department of Veterans' Affairs					
Administered payments		(445)	146	129	133
Departmental payments		663	790	596	604
Services Australia					
Departmental payments		24,388	5,805	2,956	2,736
Department of the Treasury					
Administered payments		10,000	-	-	-
Department of Social Services					
Administered payments		-	(1,100)	(1,000)	(1,000)
<b>Total payments</b>		<b>244,126</b>	<b>135,288</b>	<b>89,000</b>	<b>48,105</b>

**Table 1.2: Department of Health and Aged Care measures since the 2023–24 Budget (continued)**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Continued Support for the COVID-19 Response <sup>(d)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.7	-		2,100	4,000
	2.1	40,508	273		
	3.2	92,204	92,225		
	3.3	78,901	26,525		
Departmental payments	1	-	3,276	3,269	449
	3	8,827	4,228		
Departmental capital payments	3	1,807	1,988		
Department of Veterans' Affairs					
Administered payments		4,389	3,369		
Services Australia					
Departmental payments		7,539	8,895	4,323	2,542
Department of Social Services					
Administered payments		300	206	-	-
Departmental payments		194	142	-	-
<b>Total payments</b>		<b>234,669</b>	<b>141,127</b>	<b>9,692</b>	<b>6,991</b>
<b>Enhanced Regulatory Model for Vaping Products</b>					
Department of Health and Aged Care					
Administered payments	1.5	900	(650)	1,050	500
Departmental payments	1	4,301	17,367	(13,182)	(13,093)
Departmental capital payments	1	(1,397)	4,204	-	-
Department of Home Affairs					
Administered payments		-	-	-	-
<b>Total payments</b>		<b>3,804</b>	<b>20,921</b>	<b>(12,132)</b>	<b>(12,593)</b>
<b>Ensuring Access to Medicines <sup>(d)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.7	-	-	-	-
	2.3	30,208	48,259	48,382	41,303
<b>Total payments</b>		<b>30,208</b>	<b>48,259</b>	<b>48,382</b>	<b>41,303</b>
<b>Genomics Australia <sup>(e)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.1	-	-	-	-
Departmental payments	1	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Improving Cancer Outcomes - cancer care nursing and navigation <sup>(e)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.5	-	-	-	-
Departmental payments	1	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Improving Cancer Outcomes - eliminating cervical cancer in Australia <sup>(e)</sup></b>					
Department of Health and Aged Care					
Administered payments	1.5	-	-	-	-
	1.9	-	-	-	-
Departmental payments	1	-	-	-	-
Department of the Treasury					
Administered payments		-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 1.2: Department of Health and Aged Care measures since the 2023–24 Budget (continued)**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Mental Health</b>					
Department of Health and Aged Care					
Administered payments	1.2	600	31,729	25,942	40,614
Departmental payments	1	-	1,083	(3,333)	(4,435)
<b>Total payments</b>		<b>600</b>	<b>32,812</b>	<b>22,609</b>	<b>36,179</b>
<b>National Immunisation Program</b>					
Department of Health and Aged Care					
Administered payments	1.9	168,102	80,067	61,928	62,970
Services Australia					
Departmental payments		1,957	182	108	110
Department of the Treasury					
Administered payments		-	7,495	3,529	2,712
<b>Total payments</b>		<b>170,059</b>	<b>87,744</b>	<b>65,565</b>	<b>65,792</b>
<b>National Strategy for the Care and Support Economy - delivering foundational initiatives</b>					
Department of Health and Aged Care					
Departmental payments	3	1,371	1,581	-	-
Departmental capital payments	3	1,580	1,580	-	-
Department of Veterans' Affairs					
Administered payments		993	993	-	-
Australian Criminal Intelligence Commission					
Administered payments		723	1,365	-	-
Attorney-General's Department					
Administered payments		610	941	-	-
<b>Total payments</b>		<b>5,277</b>	<b>6,460</b>	<b>-</b>	<b>-</b>
<b>Pharmaceutical Benefits Scheme (PBS) new and amended listings <sup>(b)</sup></b>					
Department of Health and Aged Care					
Administered payments	2.1	3,568	5,570	5,345	4,845
	2.3	530,080	889,806	992,204	1,043,096
Department of Veterans' Affairs					
Administered payments		5,327	7,145	7,023	6,657
Services Australia					
Departmental payments		713	(283)	(350)	(355)
<b>Total payments</b>		<b>539,688</b>	<b>902,238</b>	<b>1,004,222</b>	<b>1,054,243</b>
<i>Related receipts</i>		<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>
<b>Ratification of the Macolin Convention and establishment of National Sport Integrity Offences <sup>(c)</sup></b>					
Sport Integrity Australia					
Departmental payments		-	-	-	-
Commonwealth Director of Public Prosecutions					
Administered payments		-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Table 1.2: Department of Health and Aged Care measures since the 2023–24 Budget (continued)**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Re-opening the Eligibility Assessment for Registration with the Australian Thalidomide Survivors Support Program</b>					
Department of Health and Aged Care					
Administered payments	1.5	-	3,253	568	575
<b>Total payments</b>		-	<b>3,253</b>	<b>568</b>	<b>575</b>
<b>Safety in Sport<sup>(c)</sup> (e)</b>					
Sport Integrity Australia					
Departmental payments		3,721	7,707	8,147	7,874
Departmental capital payments		865	-	-	-
<b>Total payments</b>		<b>4,586</b>	<b>7,707</b>	<b>8,147</b>	<b>7,874</b>
<b>Supporting Australian Athletes and the Paris 2024 Olympic and Paralympic Games</b>					
Department of Health and Aged Care					
Departmental payments		-	-	-	-
<b>Total payments</b>		-	-	-	-
<b>Supporting Australian Communities Affected by the Hamas-Israel Conflict</b>					
Department of Health and Aged Care					
Administered payments	1.2	1,500	1,500	-	-
<b>Total payments</b>		<b>1,500</b>	<b>1,500</b>	-	-
<b>Supporting Physical Activity and Equitable Access for Women and Girls to Participate in Sport</b>					
Department of Health and Aged Care					
Administered payments	4.1	75	90,030	70,020	32,116
Departmental payments		1,641	2,062	2,046	2,010
<b>Total payments</b>		<b>1,716</b>	<b>92,092</b>	<b>72,066</b>	<b>34,126</b>
<b>Urgent Care Clinics and Services</b>					
Department of Health and Aged Care					
Administered payments	2.1	8,883	13,806	14,107	-
Department of Veterans' Affairs					
Administered payments		152	230	235	-
Services Australia					
Departmental payments		649	708	714	-
<b>Total payments</b>		<b>9,684</b>	<b>14,744</b>	<b>15,056</b>	-

**Table 1.2: Department of Health and Aged Care measures since the 2023–24 Budget (continued)**

	Outcome/ Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Other Portfolio Measures</b>					
<b>Australia's Humanitarian Program</b>					
Department of Health and Aged Care					
Administered payments	2.1	689	2,316	2,929	3,054
	2.2	3	9	19	28
	2.3	426	1,150	1,446	1,413
	2.5	34	87	112	113
<b>Total payments</b>		<b>1,152</b>	<b>3,562</b>	<b>4,506</b>	<b>4,608</b>
<b>Community Safety Measures in Response to the High Court's Decision in NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs &amp; Anor</b>					
Department of Health and Aged Care					
Administered payments	2.1	84	422	nfp	nfp
	2.3	96	161	nfp	nfp
<b>Total payments</b>		<b>180</b>	<b>583</b>	<b>nfp</b>	<b>nfp</b>
<b>Employment White Paper</b>					
Department of Health and Aged Care					
Administered payments	2.3	-	2,946	3,043	3,056
<b>Total payments</b>		<b>-</b>	<b>2,946</b>	<b>3,043</b>	<b>3,056</b>
<b>Farm Household Allowance - eligibility changes</b>					
Department of Health and Aged Care					
Administered payments	2.1	-	(115)	(152)	(198)
	2.3	-	(85)	(110)	(137)
<b>Total payments</b>		<b>-</b>	<b>(200)</b>	<b>(262)</b>	<b>(335)</b>

- (a) The cost of this measure will be met from within existing resources.
- (b) Includes the impact of measures that are not for publication due to commercial sensitivities (nfp).
- (c) This measure has been announced since MYEFO and will be included in the 2024–25 Budget Paper 2.
- (d) Part of the funding for this measure has already been provided for by the Government.
- (e) Funding for this measure has already been provided for by the Government.

**Corrigendum to the Health and Aged Care  
Portfolio Budget Statements 2023–24**

Corrections have been made to **Table 1.2: Department of Health and Aged Care 2023–24 Budget measures** as follows:<sup>3</sup>

New entry (Page 25):

- COVID-19 Aged Care Response: 'Department of Veterans' Affairs, Administered payments' line.
- COVID-19 Aged Care Response: 'Services Australia, Departmental payments' line.

Update (Page 25):

- COVID-19 Aged Care Response: 'Total payments' line.

Update (Page 26):

- COVID-19 Response: 'Department of Veterans' Affairs, Administered payments' line.
- COVID-19 Response: 'Services Australia, Departmental payments' line.
- COVID-19 Response: 'Total payments' line.

Update (Page 32):

- Reducing Harm Caused by Alcohol and Other Drugs in Australia: 'Departmental payments' and 'Administered payments' line.

**Table 1.2: Department of Health and Aged Care 2023–24 Budget measures (continued)**

**Part 1: Measures announced since the October 2022–23 Budget**

		Outcome/ Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>COVID-19 Aged Care Response</b>							
Department of Health and Aged Care							
Administered payments	2.1		30,551	10,000	-	-	-
	3.3		181,821	334,055	-	-	-
Departmental payments	2		167	163	-	-	-
	3		10,158	17,084	-	-	-
Departmental capital payments	3		434	217	-	-	-
Aged Care Quality and Safety Commission							
Departmental payments			3,146	3,092	-	-	-
Department of Veterans' Affairs							
Administered payments			284	-	-	-	-
Services Australia							
Departmental payments			115	-	-	-	-
<b>Total payments</b>			<b>226,676</b>	<b>364,611</b>	-	-	-

<sup>3</sup> The corrections to Table 1.2 relate to the version published in the *Health and Aged Care Portfolio Budget Statements 2023–24*, and is independent of the PAES process.

**Part 1: Measures announced since the October 2022–23 Budget (continued)**

	Outcome/ Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>COVID-19 Response<sup>(b) (c) (d)</sup></b>						
Department of Health and Aged Care						
Administered payments	1.1	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	1.2	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	1.3	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	1.5	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	1.6	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	1.7	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	1.8	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	2.1	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	2.3	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	3.3	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
Departmental payments	1	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	2	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
	3	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
Departmental capital payments	1	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	<i>nfp</i>	-
Australian Digital Health Agency						
Departmental payments		2,866	-	-	-	-
Department of the Treasury						
Administered payments		142,630	142,630	-	-	-
Department of Veterans' Affairs						
Administered payments		4,587	3,538	-	-	-
Services Australia						
Departmental payments		12,562	5,816	314	316	319
Departmental capital payments		2,305	1,536	-	-	-
<b>Total payments</b>		<b>164,950</b>	<b>153,520</b>	<b>314</b>	<b>316</b>	<b>319</b>

<sup>(b)</sup> Part of the costs of this measure will be met from within existing resources.

<sup>(c)</sup> Includes the impact of measures that are not for publication due to commercial sensitivities (*nfp*).

<sup>(d)</sup> Part of the funding for this measure has already been provided for by the Government.

**Part 1: Measures announced since the October 2022–23 Budget (continued)**

	Outcome/ Program	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Reducing Harm Caused by Alcohol and Other Drugs in Australia<sup>(b)</sup></b>						
Department of Health and Aged Care						
Administered payments	1.5	-	19,225	13,606	-	-
Departmental payments	1	-	196	93	-	-
<b>Total payments</b>		<b>-</b>	<b>19,421</b>	<b>13,699</b>	<b>-</b>	<b>-</b>

<sup>(b)</sup> Part of the costs of this measure will be met from within existing resources.

**1.4 Additional estimates, resourcing and variations to outcomes**

The following tables detail the changes to the resourcing for the Department of Health and Aged Care at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (Nos. 3 and 4).

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

This table is not applicable to the Department of Health and Aged Care in 2023–24. For details on changes to the resourcing from the Department of Health and Aged Care at Additional Estimates from measures and other variations, refer to each Outcome chapter in Section 2: Revisions to outcomes and planned performance.

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Health and Aged Care through Appropriation Bills (Nos. 3 and 4).

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022–23 Available <sup>(a)</sup> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered</b>					
<b>Outcome 1</b>					
Health Policy, Access and Support	11,039,573	7,856,270	8,197,650	341,380	-
<b>Outcome 2</b>					
Individual Health Benefits	1,821,084	1,720,973	1,834,961	113,988	-
<b>Outcome 3</b>					
Ageing and Aged Care	6,444,091	6,285,028	6,750,892	465,864	-
<b>Outcome 4</b>					
Sport and Recreation	166,669	41,706	98,448	56,742	-
<b>Total administered</b>	<b>19,471,417</b>	<b>15,903,977</b>	<b>16,881,951</b>	<b>977,974</b>	<b>-</b>
<b>Departmental</b>					
<b>Outcome 1</b>					
Health Policy, Access and Support	538,015	485,177	547,775	62,598	-
<b>Outcome 2</b>					
Individual Health Benefits	151,242	220,018	220,446	428	-
<b>Outcome 3</b>					
Ageing and Aged Care	361,085	510,104	581,211	71,107	-
<b>Outcome 4</b>					
Sport and Recreation	10,780	10,531	12,172	1,641	-
<b>Total departmental</b>	<b>1,061,122</b>	<b>1,225,830</b>	<b>1,361,604</b>	<b>135,774</b>	<b>-</b>
<b>Total appropriation administered and departmental Bill (No. 3)</b>	<b>20,532,539</b>	<b>17,129,807</b>	<b>18,243,555</b>	<b>1,113,748</b>	<b>-</b>

<sup>(a)</sup> 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

	<b>2022–23 Available<sup>(a)</sup> \$'000</b>	<b>2023–24 Budget \$'000</b>	<b>2023–24 Revised \$'000</b>	<b>Additional Estimates \$'000</b>	<b>Reduced Estimates \$'000</b>
<b>Non-operating</b>					
Equity injections	126,415	119,943	239,832	119,889	-
Administered assets and liabilities	1,006,137	3,749	43,887	40,138	-
<b>Total non-operating</b>	<b>1,132,552</b>	<b>123,692</b>	<b>283,719</b>	<b>160,027</b>	<b>-</b>
<b>Total appropriation administered and departmental Bill (No. 4)</b>	<b>1,132,552</b>	<b>123,692</b>	<b>283,719</b>	<b>160,027</b>	<b>-</b>

<sup>(a)</sup> 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

## Section 2: Revisions to outcomes and planned performance

The department's activities, resourcing and performance reporting are organised under a structure of 4 Outcomes. These Outcomes represent the results or impacts on the community that the Government wishes to achieve.

There have been no changes to performance information since the 2023–24 Budget.

### 2.1 Budgeted expenses and performance for Outcome 1

#### Outcome 1: Health Policy, Access and Support

Better equip Australia to meet current and future health needs of all Australians through the delivery of evidence-based health policies; improved access to comprehensive and coordinated health care; ensuring sustainable funding for health services, research and technologies; and protecting the health and safety of the Australian community.

#### Linked programs

Changes to Outcome 1 Linked Programs are detailed below. Refer page 44 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for all remaining unchanged Linked Programs.

Other Commonwealth Entities that contribute to Outcome 1 <sup>4</sup>
<b>Department of Social Services (DSS)</b> <b>Program 1.1: Support for Families</b> <b>Program 2.1: Families and Communities</b> <b>Program 3.1: Disability and Carers</b> <b>Program 3.2: National Disability Insurance Scheme</b> DSS contributes to: <ul style="list-style-type: none"><li>– <i>collaborating across government and with the disability community to lead the design and establishment of the National Disability Data Asset (1.1).</i></li><li>– improving access to services and support for people with psychosocial disability through implementation of the National Disability Insurance Scheme (NDIS)(1.2).</li><li>– improving access to services and support for people with mental illness to achieve and maintain sustainable participation in employment and/or vocational education (1.2).</li><li>– <i>improving the capacity of mainstream services within the health care sector to respond to, and include, people with disability and intersectional groups, increasing accessibility and use of mainstream services through the Information Linkages and Capacity Building – Mainstream Capacity Building program (1.4).</i></li></ul>

<sup>4</sup> New or modified linked program information is shown in italics.



Other Commonwealth Entities that contribute to Outcome 1 <sup>4</sup>
<ul style="list-style-type: none"> <li>- <i>coordinating and reporting on action at all levels of government to improve the lives of people with disability through Australia's Disability Strategy 2021–31 (ADS), in line with the Health and Wellbeing Outcome Area of ADS and other relevant Outcome Areas (1.1 – 1.9).</i></li> <li>- <i>supporting all Australian Government agencies to undertake further action under the cross-cutting disability outcome of the National Agreement on Closing the Gap, to focus on improved outcomes for First Nations people with disability (1.3).</i></li> <li>- <i>improving the quality of Australia's health workforce through targeted training on recognising and responding to clients impacted by family, domestic, and sexual violence. DSS fund domestic violence alert training and accredited training for sexual violence responses, targeted to health professionals, and other frontline workers (1.4).</i></li> <li>- <i>improving access to services and support, including allied health services and Medicare Benefits Schedule items, for children, young people, and their families experiencing disadvantage or who are vulnerable to abuse and neglect.</i></li> <li>- <i>Safe and Supported: The National Framework for Protecting Australia's Children 2021–2031 (Safe and Supported) includes actions to improve early intervention and targeted support, drive service access improvements for children and young people in out-of-home care in order to ensure their lifetime wellbeing outcomes are on par with their peers, and strategies to support the future sustainability of the child and family sector workforce. Safe and Supported sets out Australia's 10-year strategy to make significant and sustained progress in reducing the rates of child abuse and neglect and its intergenerational impacts</i></li> <li>- <i>Safe and Supported and its Action Plans focus on priority groups that are experiencing disadvantage and/or vulnerability. Achieving safety and wellbeing outcomes for these children, young people and families will help Safe and Supported achieve its goal (1.2 – 1.6).</i></li> <li>- <i>increasing immunisation coverage rates, which protect the health and safety of the Australian community by administering the Family Tax Benefit (FTB) Part A to eligible parents. Eligibility for the maximum rate of FTB Part A is linked to satisfying the requirements of age-related immunisation (1.9).</i></li> <li>- <i>encouraging better collaboration between programs and services to support the development and wellbeing of children to help them thrive across and between life stages, by leading the Early Childhood Targeted Action Plan to support Australia's Disability Strategy 2021–31. The Targeted Action Plan includes an action to strengthen training and resources to primary health care providers to better enable early detection of disability or developmental concerns in young children and appropriate referral pathways, recognising the needs for priority population groups such as First Nations children, their parents, and carers (1.3, 1.4 and 1.6).</i></li> <li>- <i>improving coordination and delivery of early childhood development policies, programs and supports across government by leading development of an Early Years Strategy to prioritise collective effort across government (1.3 and 1.5).</i></li> <li>- <i>establishing a National Early Childhood Program for children with disability or developmental concerns. This program delivers a range of disability-specific information, workshops and supported playgroups for young children aged zero to 8 years with disability or developmental concerns. This program assists in meeting the Closing the Gap Target 4, Aboriginal and Torres Strait Islander children thrive in their early years (1.3).</i></li> </ul>

Other Commonwealth Entities that contribute to Outcome 1 <sup>4</sup>
<ul style="list-style-type: none"> <li>– <i>improving life outcomes for Autistic people through the development of the National Autism Strategy (DSS led) and the National Roadmap to Improve the Health and Mental Health of Autistic people in Australia (Department of Health and Aged Care led) (1.2, 1.4 and 1.6).</i></li> </ul>
<p><b><u>Department of the Treasury (Treasury)</u></b></p> <p><b>Program 1.4: Commonwealth-State Financial Relations</b></p> <p>Treasury provides financial assistance to state and territory governments as part of the Federal Financial Relations Framework.<sup>5</sup></p> <p>Activities funded through funding agreements include:</p> <ul style="list-style-type: none"> <li>– Hepatitis C Settlement Fund (1.1)</li> <li>– encouraging more clinical trials in Australia (1.1)</li> <li>– National Health Reform Agreement (1.1)</li> <li>– Additional assistance for public hospitals (1.1)</li> <li>– COVID-19 Response (1.1)</li> <li>– Community Health and Hospitals Program (1.1)</li> <li>– achieving better health outcomes (1.1)</li> <li>– Proton beam therapy facility (1.1)</li> <li>– Health Infrastructure projects (1.1)</li> <li>– multidisciplinary outreach care (1.1)</li> <li>– Health and Medical Research Centre for Launceston (1.1)</li> <li>– Expansion of the Flinders Medical Centre (1.1)</li> <li>– Bentley Hospital Surgicentre (1.1)</li> <li>– <i>Adult mental health centres (1.2)</i></li> <li>– National Mental Health and Suicide Prevention Agreement – Bilateral schedules (1.2)</li> <li>– improving trachoma control services for Indigenous Australians (1.3)</li> <li>– addressing blood borne viruses and sexually transmissible infections in the Torres Strait (1.3)</li> <li>– Rheumatic Fever Strategy (1.3)</li> <li>– Northern Territory remote Aboriginal investment – health component (1.3)</li> <li>– Expansion of the John Flynn Prevocational Doctor Program (1.4)</li> <li>– <i>Eliminating Cervical Cancer in Australia (1.5)</i></li> <li>– National Bowel Cancer Screening Program – participant follow-up function (1.5)</li> <li>– Lymphoedema garments and allied health therapy programs (1.5)</li> <li>– National Coronial Information System (1.5)</li> <li>– Comprehensive Cancer Centres (1.5)</li> <li>– Surge Capacity for BreastScreen Australia (1.5)</li> <li>– World-class Newborn Bloodspot Screening Program (1.5)</li> <li>– Expansion of colonoscopy triage services (1.5)</li> <li>– South Australia Genomics Lab (1.5)</li> <li>– <i>Smoking and vaping cessation activities (1.5)</i></li> <li>– Comprehensive palliative care in aged care (1.6)</li> <li>– Hummingbird House (1.6)</li> <li>– <i>Reducing stillbirths (1.6)</i></li> <li>– Supporting Palliative Care in Launceston (1.6)</li> <li>– Medicare Urgent Care Clinic (1.6)</li> <li>– Palliative Care Services Navigation Pilot (1.6)</li> <li>– Primary Care Pilots (1.6)</li> <li>– Royal Darwin Hospital – equipped, prepared and ready (1.8)</li> <li>– OzFoodNet (1.8)</li> <li>– Mosquito Control in the Torres Strait Protected Zone (1.8)</li> </ul>

<sup>5</sup> For Budget estimates relating to these programs, refer to Budget Paper No. 3.

<b>Other Commonwealth Entities that contribute to Outcome 1<sup>4</sup></b>
<ul style="list-style-type: none"><li>- vaccine-preventable diseases surveillance (1.8)</li><li>- management of Torres Strait/Papua New Guinea cross border health issues (1.8)</li><li>- mosquito control in Tennant Creek (1.8)</li><li>- access to HIV treatment (1.8)</li><li>- Japanese Encephalitis Virus IDI Vaccine Trial (1.8)</li><li>- essential vaccines (1.9).</li></ul>

## Budgeted expenses for Outcome 1

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

**Table 2.1.1: Variations Table – Outcome 1**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.1: Health Research, Coordination and Access</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Genomics Australia	2,000	3,900	-	-
Aged care multidisciplinary outreach service trials - reprofile of funding	(200)	-	200	200
COVID-19 data and digital - reclassification from departmental capital	9,096	-	-	-
COVID-19 data and digital - reprofile of funding	2,753	-	-	-
Currency variations	1,723	1,790	1,782	1,782
Intergenerational health and mental health study - reprofile of funding	17,475	-	-	-
Monash Peninsula health - reprofile of funding	12,388	5,000	-	-
National COVID-19 Vaccine Program	4,126	2,103	-	-
Power House Community Hub - reprofile of funding	1,500	1,500	-	-
Regional Cancer Centres for Radiation Therapy programs - reprofile of funding	3,000	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	3	188	186
	<b>53,861</b>	<b>14,296</b>	<b>2,170</b>	<b>2,168</b>

**Table 2.1.1: Variations Table – Outcome 1 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.2: Mental Health</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Mental Health	600	31,729	33,984	48,655
<b>Measure</b> - Supporting Australian Communities Affected by the Hamas-Israel Conflict	1,500	1,500	-	-
Aftercare services - reprofile of funding	31,087	-	-	-
Distress Trial Intervention Program - reprofile of funding	2,875	1,012	-	-
Effective Targeting and Improvement of Mental Health - reprofile of funding	4,657	4,515	2,695	1,000
Improving outcomes for people with a complex mental health need - reprofile of funding	500	-	-	-
Mental health workforce strategic coordination and distribution mechanism - reprofile of funding	297	-	-	-
National Head to Health website - reprofile of funding	1,349	-	-	-
National suicide prevention leadership and support program - reprofile of funding	550	-	-	-
Primary mental health care schedule - reprofile of funding	17,800	-	-	-
South Australia bilateral initiatives - reprofile of funding	5,260	-	-	-
Standardised assessment and referral - reprofile of funding	2,000	2,095	-	-
Targeted regional initiatives for suicide prevention - reprofile of funding	1,340	-	-	-
Transfer of funding from the Department of Infrastructure - various projects	100	100	-	-
Translating and interpreting services - reprofile of funding	-	3,273	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	2,279	2,343
	<b>69,915</b>	<b>44,224</b>	<b>38,958</b>	<b>51,998</b>
<b>Program 1.3: First Nations Health</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Children's Ground - reprofile of funding	200	-	-	-
Dialysis Treatment Buses - reprofile of funding	1,000	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	1,277	2,529	2,498
	<b>1,200</b>	<b>1,277</b>	<b>2,529</b>	<b>2,498</b>

**Table 2.1.1: Variations Table – Outcome 1 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.4: Health Workforce</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Rural Health Multidisciplinary Training Program - reprofile of funding	16,035	-	-	-
Transfer of funding from the Department of Infrastructure - various projects	165	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	3,554	3,511
	<b>16,200</b>	<b>-</b>	<b>3,554</b>	<b>3,511</b>
<b>Program 1.5: Preventive Health and Chronic Disease Support</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Enhanced Regulatory Model for Vaping Products	4,900	3,350	3,550	1,250
<b>Measure</b> - Improving Cancer Outcomes - cancer care nursing and navigation	23,210	41,208	46,416	71,733
<b>Measure</b> - Improving Cancer Outcomes - eliminating cervical cancer in Australia	4,760	3,758	7,829	7,962
<b>Measure</b> - Re-opening the Eligibility Assessment for Registration with the Australian Thalidomide Survivors Support Program	-	3,253	568	575
Addressing the impacts of female genital mutilation - reprofile of funding	(410)	351	809	-
Alcohol and other drug treatment services in the Northern Territory	2,060	-	-	-
Bowel Cancer Testing Kits - reprofile of funding	-	-	-	-
Drug and alcohol services in cashless debit card site - reprofile of funding	9,887	6,429	-	-
National cancer screening program - reprofile of funding	6,636	-	-	-
National drugs campaign - reprofile of funding	6,722	-	-	-
National tobacco control program activities - reprofile of funding	1,175	-	-	-
Prioritising preventative health post-COVID - reprofile of funding	2,060	-	-	-
Queanbeyan respite care facility - reprofile of funding	200	800	-	-
Residential alcohol and drug rehabilitation facility in Mackay - reprofile of funding	-	1,200	-	-
Support for Thalidomide Survivors - reprofile of funding	3,227	-	-	-
Supporting priority populations health promotion grants - reprofile of funding	(865)	(31)	682	1,364
Price parameter adjustments <sup>(a)</sup>	-	-	1,104	1,026
	<b>63,562</b>	<b>60,318</b>	<b>60,958</b>	<b>83,910</b>

**Table 2.1.1: Variations Table – Outcome 1 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.6: Primary Health Care Quality and Coordination</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Medicare Urgent Care Clinics - reallocation to the Treasury COAG Reform Fund	-	-	(1,252)	-
Scoping improvements to Auslan services in primary health care - reprofile of funding	233	-	-	-
Strengthening primary care - accreditation funding - reprofile of funding	851	-	-	-
Vaccine Administrations Channels	7,917	5,938	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	1,118	975
	<b>9,001</b>	<b>5,938</b>	<b>(134)</b>	<b>975</b>
<b>Program 1.7: Primary Care Practice Incentives and Medical Indemnity</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continued Support for the COVID-19 Response	-	-	2,100	4,000
Price parameter adjustments <sup>(a)</sup>	-	436	917	957
	<b>-</b>	<b>436</b>	<b>3,017</b>	<b>4,957</b>
<b>Program 1.8: Health Protection, Emergency Response and Regulation</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
COVID-19 vaccine, treatment and consumables - reprofile of funding	(10,992)	141,844	58,156	-
Foreign exchange rate changes	6,770	4,766	1,954	-
National COVID-19 Vaccine Program	-	29,090	-	-
National Medical Stockpile replenishment - freight - reclassification to capital funding	(2,426)	-	-	-
National Sexually Transmissible Infection campaign - reprofile of funding	3,700	-	-	-
Support from the National Medical Stockpile to support vulnerable populations	44,203	28,988	-	-
Transition of COVID-19 Vaccine Program - correction	(32)	-	-	-
Vaccine Administrations Partners Panel - reprofile of funding	20,000	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	970	1,026
Appropriation Bill (No. 4)				
National Medical Stockpile replenishment - freight - reclassification from operating funding	2,426	-	-	-
Support from the National Medical Stockpile to support vulnerable populations	37,712	-	-	-
	<b>101,361</b>	<b>204,688</b>	<b>61,080</b>	<b>1,026</b>

**Table 2.1.1: Variations table – Outcome 1 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.9: Immunisation</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - National Immunisation Program	1,545	1,639	1,663	1,686
National COVID-19 Vaccine Program	80	-	-	-
National Vaccine Program communications - correction	700	500	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	58	59
	<b>2,325</b>	<b>2,139</b>	<b>1,721</b>	<b>1,745</b>
<b>Outcome 1: Health Policy, Access and Support</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continued Support for the COVID-19 Response	-	3,276	3,269	449
<b>Measure</b> - Enhanced Regulatory Model for Vaping Products	18,298	30,963	-	-
<b>Measure</b> - Genomics Australia	(416)	491	-	-
<b>Measure</b> - Improving Cancer Outcomes - cancer care nursing and navigation	685	654	482	487
<b>Measure</b> - Improving Cancer Outcomes - eliminating cervical cancer in Australia	530	540	543	549
<b>Measure</b> - Mental Health	-	1,083	1,102	-
Alcohol and other drug treatment services in the Northern Territory	200	-	-	-
End to end vaccination journey - reallocation to the Australian Digital Health Agency	(1,629)	(1,635)	(1,642)	(1,648)
National COVID-19 Vaccine Program	22,095	19,914	-	-
Support from the National Medical Stockpile to support vulnerable populations	734	-	-	-
Appropriation Bill (No. 4)				
<b>Measure</b> - Enhanced Regulatory Model for Vaping Products	1,359	4,504	-	-
COVID-19 data and digital - reclassification to administered operating	(9,096)	-	-	-
Implementation of new legislation to modernise the Gene Technology Scheme - correction	1,097	-	-	-
	<b>33,857</b>	<b>59,790</b>	<b>3,754</b>	<b>(163)</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.



**Corrigendum to the Health and Aged Care  
Portfolio Budget Statements 2023–24**

Corrections have been made to **Table 2.1.1: Budgeted expenses for Outcome 1** as follows:<sup>6</sup>

Update (Page 55):

- Program 1.9: Immunisation - ‘Ordinary annual services’ line.
- Program 1.9: Immunisation - ‘Total for Program 1.9’ line.

Update (Page 56):

- Outcome 1 totals by appropriation type: ‘Ordinary annual services’ line.
- Outcome 1 totals by appropriation type: ‘Total expenses for Outcome 1’ line.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Program 1.9: Immunisation<sup>(a)</sup></b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	32,694	29,250	30,080	29,622	30,105
to Australian Immunisation Register Special Account	(7,133)	(7,133)	(7,133)	(7,133)	(7,133)
Special accounts					
Australian Immunisation Register Special Account - s78 PGPA Act	9,819	9,819	9,819	9,819	9,819
Expense adjustment <sup>(d)</sup>	-	-	-	-	-
Special appropriations					
<i>National Health Act 1953</i> - essential vaccines	440,827	512,149	541,985	544,648	545,979
<b>Total for Program 1.9</b>	<b>476,207</b>	<b>544,085</b>	<b>574,751</b>	<b>576,956</b>	<b>578,770</b>

<sup>6</sup> The corrections to Table 2.1.1 relate to the version published in the *Health and Aged Care Portfolio Budget Statements 2023–24*, and is independent of the PAES process.

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

	2022–23 Estimated actual \$'000	2023–24 Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Outcome 1 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services <sup>(b)</sup>	11,218,388	7,859,268	6,743,082	6,542,086	6,414,601
to Special accounts	(17,543)	(7,133)	(7,133)	(7,133)	(7,133)
Special appropriations	1,555,425	1,724,696	1,828,659	1,918,603	1,983,719
Special accounts	618,229	659,819	659,819	659,819	659,819
Non-cash expenses <sup>(c)</sup>	732,700	533,275	17,971	16,529	16,529
Payments to corporate entities	263,149	322,206	330,390	143,202	144,890
Departmental expenses					
Departmental appropriation <sup>(e)</sup>	487,398	487,051	434,125	377,162	389,505
to Special accounts	31,136	46,628	39,208	39,093	39,435
Expenses not requiring appropriation in the Budget year <sup>(f)</sup>	26,279	17,416	14,206	14,206	14,206
Special accounts					
AICIS <sup>(g)</sup>	23,191	23,858	23,221	23,221	23,221
OGTR <sup>(h)</sup>	8,712	11,081	7,939	8,016	8,085
TGA <sup>(i)</sup>	234,058	228,983	227,160	228,713	233,795
Expense adjustment <sup>(f)</sup>	(13,037)	(502)	3,973	5,542	4,635
<b>Total expenses for Outcome 1</b>	<b>15,168,085</b>	<b>11,906,646</b>	<b>10,322,619</b>	<b>9,969,059</b>	<b>9,925,307</b>
	<b>2022–23</b>	<b>2023–24</b>			
<b>Average staffing level (number)</b>	<b>2,909</b>	<b>2,909</b>			

Table has been prepared inclusive of 2022–23 Additional Estimates figures.

- (a) Budget estimates for this program exclude National Partnership payments to state and territory governments by Treasury as part of the Federal Financial Relations framework. National Partnerships are listed in this chapter under each program. For Budget estimates relating to the National Partnership component of this program, please refer to Budget Paper 3 or Program 1.9 of Treasury's Portfolio Budget Statements.
- (b) Appropriation Bill (No. 1) 2023–24.
- (c) 'Non cash expenses' relate to the write down of drug stockpile inventory due to expiration, consumption and distribution.
- (d) Special accounts are reported on a cash basis. This adjustment reflects the differences between expense and cash.
- (e) Departmental appropriation combines 'Ordinary annual services Appropriation Bill (No. 1)' and 'Revenue from independent sources (s74)'.
- (f) Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.
- (g) Industrial Chemicals Special Account.
- (h) Office of the Gene Technology Regulator (OGTR) Special Account.
- (i) Therapeutic Goods Administration (TGA) Special Account.

**Table 2.1.2: Program Expense Table – Outcome 1**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 1.1: Health Research, Coordination and Access</b>					
Administered expenses					
Ordinary annual services	301,564	226,897	153,732	120,606	118,359
to Services for Other Entities and Trust Moneys Special Account	(9,896)	(10,931)	(11,478)	(12,052)	(12,655)
Special accounts					
Services for Other Entities and Trust Moneys Special Account	12,815	(10,931)	(11,478)	(12,052)	(12,655)
Expense adjustment <sup>(a)</sup>	(2,919)	-	-	-	-
Medical Research Future Fund	598,000	650,000	650,000	650,000	650,000
Special appropriations					
<i>National Health Act 1953 - blood fractionation products and blood related products to National Blood Authority</i>	985,046	1,067,215	1,140,796	1,218,600	1,272,065
<i>Public Governance, Performance and Accountability Act 2013 - s77 - repayments</i>	1,953	2,000	2,000	2,000	2,000
Other services	3,626	-	-	-	-
Payments to corporate entities	263,646	322,306	330,390	143,202	145,695
<b>Total for Program 1.1</b>	<b>2,153,835</b>	<b>2,246,556</b>	<b>2,253,962</b>	<b>2,110,304</b>	<b>2,162,809</b>
<b>Program 1.2: Mental Health</b>					
Administered expenses					
Ordinary annual services	1,354,720	1,557,803	1,505,902	1,205,813	1,195,897
<b>Total for Program 1.2</b>	<b>1,354,720</b>	<b>1,557,803</b>	<b>1,505,902</b>	<b>1,205,813</b>	<b>1,195,897</b>

**Table 2.1.2: Program Expense Table – Outcome 1 (continued)**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 1.3: First Nations Health</b>					
Administered expenses					
Ordinary annual services	1,110,496	1,218,357	1,321,534	1,303,785	1,287,613
<b>Total for Program 1.3</b>	<b>1,110,496</b>	<b>1,218,357</b>	<b>1,321,534</b>	<b>1,303,785</b>	<b>1,287,613</b>
<b>Program 1.4: Health Workforce</b>					
Administered expenses					
Ordinary annual services	1,629,405	1,812,506	1,829,297	1,823,164	1,800,949
<b>Total for Program 1.4</b>	<b>1,629,405</b>	<b>1,812,506</b>	<b>1,829,297</b>	<b>1,823,164</b>	<b>1,800,949</b>
<b>Program 1.5: Preventive Health and Chronic Disease Support</b>					
Administered expenses					
Ordinary annual services	479,375	647,806	610,362	626,468	608,445
<b>Total for Program 1.5</b>	<b>479,375</b>	<b>647,806</b>	<b>610,362</b>	<b>626,468</b>	<b>608,445</b>
<b>Program 1.6: Primary Health Care Quality and Coordination</b>					
Administered expenses					
Ordinary annual services	993,505	710,135	637,039	572,124	500,123
<b>Total for Program 1.6</b>	<b>993,505</b>	<b>710,135</b>	<b>637,039</b>	<b>572,124</b>	<b>500,123</b>
<b>Program 1.7: Primary Care Practice Incentives and Medical Indemnity</b>					
Administered expenses					
Ordinary annual services	444,689	508,777	453,634	473,065	493,586
Special appropriations					
<i>Medical Indemnity Act 2002</i>	143,729	132,664	137,464	145,564	154,264
<i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	-	4,737	5,858	7,223	8,843
<b>Total for Program 1.7</b>	<b>588,418</b>	<b>646,178</b>	<b>596,956</b>	<b>625,852</b>	<b>656,693</b>

**Table 2.1.2: Program Expense Table – Outcome 1 (continued)**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 1.8: Health Protection, Emergency Response and Regulation</b>					
Administered expenses					
Ordinary annual services	2,877,510	2,237,072	534,550	557,471	526,458
Non-cash expenses	460,820	362,121	17,971	16,529	16,529
<b>Total for Program 1.8</b>	<b>3,338,330</b>	<b>2,599,193</b>	<b>552,521</b>	<b>574,000</b>	<b>542,987</b>
<b>Program 1.9: Immunisation</b>					
Administered expenses					
Ordinary annual services	30,272	31,575	32,219	31,343	31,850
to Australian Immunisation Register Special Account	(5,044)	(7,133)	(7,133)	(7,133)	(7,133)
Special accounts					
Australian Immunisation Register Special Account - s78 PGPA Act	7,754	9,819	9,819	9,819	9,819
Expense adjustment <sup>(a)</sup>	-	1,167	1,167	1,167	1,167
Special appropriations					
National Health Act 1953 - essential vaccines	383,222	641,443	594,696	589,250	597,217
<b>Total for Program 1.9</b>	<b>416,204</b>	<b>676,871</b>	<b>630,768</b>	<b>624,446</b>	<b>632,920</b>
<b>Outcome 1 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services	9,221,536	8,950,928	7,078,269	6,713,839	6,563,280
to Special accounts	(14,940)	(18,064)	(18,611)	(19,185)	(19,788)
Special appropriations	1,513,950	1,848,059	1,880,814	1,962,637	2,034,389
Special accounts	615,650	660,986	660,986	660,986	660,986
Non-cash expenses	460,820	362,121	17,971	16,529	16,529
Other services	3,626	-	-	-	-
Payments to corporate entities	263,646	322,306	330,390	143,202	145,695
Departmental expenses					
Departmental appropriation	485,882	527,548	490,330	383,175	391,688
to Special accounts	(30,052)	(45,282)	(42,327)	(42,274)	(40,708)
Expenses not requiring appropriation in the Budget year	15,345	17,416	14,206	14,206	14,206
Special accounts					
AICIS	20,118	20,717	21,179	21,696	22,227
OGTR	9,177	11,081	7,947	8,039	8,108
TGA	229,989	241,736	243,420	245,133	247,751
Expense adjustment <sup>(a)</sup>	(12,241)	(11,225)	(1,930)	370	370
<b>Total expenses for Outcome 1</b>	<b>12,782,506</b>	<b>12,888,327</b>	<b>10,682,643</b>	<b>10,108,353</b>	<b>10,044,733</b>

<sup>(a)</sup> Special accounts are reported on a cash basis. This adjustment reflects the differences between expense and cash

## 2.2 Budgeted expenses and performance for Outcome 2

### Outcome 2: Individual Health Benefits

Ensuring improved access for all Australians to cost-effective and affordable medicines, medical, dental and hearing services; improved choice in healthcare services, through guaranteeing Medicare and the Pharmaceutical Benefits Scheme; supporting targeted assistance strategies and private health insurance.

### Budgeted expenses for Outcome 2

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

**Table 2.2.1: Variations Table – Outcome 2**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 2.1: Medical Benefits</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - An Effective and Clinically appropriate Medicare	265	255	-	-
Increased cost recovery fees - reprofile of funding	6,561	-	-	-
Medical Benefits Scheme Reviews - reprofile of funding	1,149	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	2	2
	<b>7,975</b>	<b>255</b>	<b>2</b>	<b>2</b>
<b>Program 2.2: Hearing Services</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Australia's Humanitarian Program	4	14	32	60
Hearing Services Program - model update	986	18,261	35,459	45,621
	<b>990</b>	<b>18,275</b>	<b>35,491</b>	<b>45,681</b>

**Table 2.2.1: Variations Table – Outcome 2 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 2.3: Pharmaceutical Benefits</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - An Effective and Clinically appropriate Medicare	(3,058)	-	-	-
<b>Measure</b> - Ensuring Access to Medicines	30,208	48,259	48,382	41,303
Aged Care On-site Pharmacists revised implementation	(29,508)	(6,871)	12,277	13,076
Quality Use of Diagnostics, Therapeutics and Pathology Program - reprofile of funding	1,190	6,500	-	-
Take Home Naloxone Program – estimates variation	3,525	-	-	-
Vaccination in Community Pharmacies - reprofile of funding	64,178	30,988	-	-
Price parameter adjustments <sup>(a)</sup>	-	1,227	976	997
	<b>66,535</b>	<b>80,103</b>	<b>61,635</b>	<b>55,376</b>
<b>Program 2.4: Private Health Insurance</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Improving transparency of out of pocket costs - reprofile of funding	1,708	-	-	-
Modernisation of the Prostheses List - reprofile of funding	1,455	-	-	-
National Joint Replacement Registry – estimates variation	298	244	296	347
	<b>3,461</b>	<b>244</b>	<b>296</b>	<b>347</b>
<b>Program 2.6: Health Benefit Compliance</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Data matching - Compliance - reprofile of funding	2,461	-	-	-
	<b>2,461</b>	-	-	-
<b>Outcome 2: Individual Health Benefits</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - An Effective and Clinically appropriate Medicare	428	876	-	-
	<b>428</b>	<b>876</b>	-	-

<sup>(a)</sup> See explanation in Portfolio Glossary.

**Table 2.2.2: Program expense table – Outcome 2**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 2.1: Medical Benefits</b>					
Administered expenses					
Ordinary annual services	135,226	129,612	107,821	106,346	107,289
Special account					
Medicare Guarantee Fund - medical benefits	28,692,264	29,958,157	32,080,672	33,889,350	35,437,638
accrual adjustment <sup>(a)</sup>	(1,219,554)	25,872	24,911	6,196	22,878
<b>Total for Program 2.1</b>	<b>27,607,936</b>	<b>30,113,641</b>	<b>32,213,404</b>	<b>34,001,892</b>	<b>35,567,805</b>
<b>Program 2.2: Hearing Services</b>					
Administered expenses					
Ordinary annual services	587,879	616,984	652,815	687,470	698,951
<b>Total for Program 2.2</b>	<b>587,879</b>	<b>616,984</b>	<b>652,815</b>	<b>687,470</b>	<b>698,951</b>
<b>Program 2.3: Pharmaceutical Benefits</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and 3)	798,835	1,020,908	889,416	988,586	1,001,944
Special account					
Medicare Guarantee Fund - pharmaceutical benefits	15,804,521	17,653,760	17,495,536	17,731,643	17,833,006
accrual adjustment <sup>(a)</sup>	1,188,432	19,847	(6,167)	6,504	2,808
<b>Total for Program 2.3</b>	<b>17,791,788</b>	<b>18,694,515</b>	<b>18,378,785</b>	<b>18,726,733</b>	<b>18,837,758</b>
<b>Program 2.4: Private Health Insurance</b>					
Administered expenses					
Ordinary annual services	10,139	13,510	6,699	7,037	6,875
Special appropriations					
<i>Private Health Insurance Act</i> <i>2007</i> - incentive payments and rebate	6,744,106	7,039,150	7,275,069	7,465,870	7,620,930
<b>Total for Program 2.4</b>	<b>6,754,245</b>	<b>7,052,660</b>	<b>7,281,768</b>	<b>7,472,907</b>	<b>7,627,805</b>



**Table 2.2.2: Program expense table – Outcome 2 (continued)**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 2.5: Dental Services</b>					
Administered expenses					
Ordinary annual services	-	-	-	-	-
Special appropriations					
<i>Dental Benefits Act 2008</i>	315,710	349,779	357,839	359,463	360,361
<b>Total for Program 2.5</b>	<b>315,710</b>	<b>349,779</b>	<b>357,839</b>	<b>359,463</b>	<b>360,361</b>
<b>Program 2.6: Health Benefit Compliance</b>					
Administered expenses					
Ordinary annual services	14,864	20,319	16,645	16,645	16,645
<b>Total for Program 2.6</b>	<b>14,864</b>	<b>20,319</b>	<b>16,645</b>	<b>16,645</b>	<b>16,645</b>
<b>Program 2.7: Assistance through Aids and Appliances</b>					
Administered expenses					
Ordinary annual services	1,791	2,012	1,762	1,762	1,762
Special appropriations					
<i>National Health Act 1953</i> - aids and appliances	464,377	494,816	502,831	511,293	511,188
<b>Total for Program 2.7</b>	<b>466,168</b>	<b>496,828</b>	<b>504,593</b>	<b>513,055</b>	<b>512,950</b>
<b>Outcome 2 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services	1,548,734	1,803,345	1,675,158	1,807,846	1,833,466
Special appropriations	7,524,193	7,883,745	8,135,739	8,336,626	8,492,479
Special account	44,496,785	47,611,917	49,576,208	51,620,993	53,270,644
accrual adjustment <sup>(a)</sup>	(31,122)	45,719	18,744	12,700	25,686
Departmental expenses					
Departmental appropriation	205,722	234,821	215,225	211,128	209,259
Expenses not requiring appropriation in the Budget year	7,893	8,286	6,759	6,759	6,759
<b>Total expenses for Outcome 2</b>	<b>53,752,205</b>	<b>57,587,834</b>	<b>59,627,833</b>	<b>61,996,052</b>	<b>63,838,293</b>

<sup>(a)</sup> The difference between cash payments from the Medicare Guarantee Fund Special Account and accrual expenses.

## 2.3 Budgeted expenses and performance for Outcome 3

### Outcome 3: Ageing and Aged Care

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

### Linked programs

Changes to Outcome 3 Linked Programs are detailed below. Refer page 93 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for all remaining unchanged Linked Programs.

Other Commonwealth Entities that contribute to Outcome 3 <sup>7</sup>
<p><b><u>Department of Social Services (DSS)</u></b></p> <p><b>Program 3.1: Disability and Carers</b></p> <p>DSS contributes to:</p> <ul style="list-style-type: none"> <li>- DSS provides assistance, support and services for people with disability and their carers (3.1, 3.2 and 3.3).</li> <li>- <i>work in partnership with other commonwealth agencies and jurisdictions to develop Foundational Supports as recommended by the NDIS Review (3.2).</i></li> <li>- <i>supporting the expansion of NDIS worker screening to aged care (3.2).</i></li> <li>- <i>Integrated Care and Commissioning Trials: The Department of Health and Aged Care is working in partnership with Department of Social Services, National Disability Insurance Agency, the Department of Veterans' Affairs as well as other Commonwealth and State government agencies and local communities and service providers on integrated care and commissioning trials across the care and support sectors. These trials will identify ways to better integrate and collaborate across primary health, aged care, disability and veterans' care service systems and look for opportunities for joint workforce and service commissioning initiatives to ensure people's care needs are met in the community they live in. Work has commenced in four trial sites - the Kimberley, WA; Longreach, QLD; South-East NSW and Gippsland, VIC. An additional six sites will be identified on top of these existing four trial locations. As part of these trials funding will be available to support capacity building, service integration activities and minor capital works across all 10 sites (3.2).</i></li> </ul>
<p><b><u>Department of Veterans' Affairs (DVA)</u></b></p> <p><b>Program 2.4: Veterans' Community Care and Support</b></p> <p>The program's primary objective is to effectively manage community support and home care programs, including the development and review of policy and operational guidelines and procedures, and assessment of program effectiveness.</p> <p>Veteran community care and support programs include the Veterans' Home Care (VHC) Program and the Community Nursing Program.</p> <p>The objectives of the VHC and Community Nursing programs are to support clients to remain independent in their homes, and improve their quality of life and health. For many of the veteran community who are ageing and increasingly requiring higher levels of service, the</p>

<sup>7</sup> New or modified linked program information is shown in italics.

<b>Other Commonwealth Entities that contribute to Outcome 3<sup>7</sup></b>
<p>provision of these services helps to delay entry into residential aged care and maximises independence.</p> <p>DVA also provides subsidies and supplements for clients who are no longer able to live independently and who enter residential aged care.</p> <p><i>Program 2.4 also funds a range of grants programs to assist in providing support to veterans and their families including the Veteran Wellbeing Grants Program, Grants-in-Aid, and the Supporting Invictus Australia Program.</i></p> <p><i>It also includes the Veterans' and Families' Hubs grants, which provide one-off funding for the development and implementation of 6 Veterans' and Families' Hubs to provide services and support based on local needs and opportunities (3.2).</i></p>

### Budgeted expenses for Outcome 3

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

**Table 2.3.1: Variations table – Outcome 3**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 3.1: Access and Information</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continuation of Aged Care Reform	10,231	856	-	-
Aged Care Volunteer Visitors Scheme - reprofile of funding	527	-	-	-
AN-ACC New Transition Grants - correction to estimates	6,000	-	-	-
Assistive Technology & Home Modifications Loans Trial - reprofile of funding	4,000	(4,000)	-	-
Australian National Aged Care Classification - reprofile of funding	18,947	-	-	-
Future Aged Care ICT Platform - reprofile of funding	1,776	-	-	-
Home Care Packages Program - correction to estimates	7,258	2,771	-	-
My Aged Care - reprofile of funding	2,585	-	-	-
Support at Home ICT Capability Development - reprofile of funding	6,009	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	1,231	1,257
	<b>57,333</b>	<b>(373)</b>	<b>1,231</b>	<b>1,257</b>

**Table 2.3.1 Variations table – Outcome 3 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 3.2: Aged Care Services</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continuation of Aged Care Reform	(78,119)	2,208	2,257	2,294
<b>Measure</b> - Continued Support for the COVID-19 Response	650	671	-	-
Aged Care Workforce Bonus Payment - reprofile of funding	1,000	-	-	-
Commonwealth Home Support Program - reprofile of funding	16,750	-	-	-
Correction to appropriation - to Special appropriation	(112)	(680)	(866)	(885)
Correction to estimates	(7,258)	(2,771)	-	-
Our Lady of Lebanon - reallocation to Department of Infrastructure	(2,500)	(3,500)	(4,000)	-
Rural , Regional & Special Needs Building Fund - reprofile of funding	20,000	50,000	50,895	-
Transfer of funding from the Department of Infrastructure - various projects	2,900	-	-	-
Zero Real Interest Loans - reprofile of funding	2,942	-	-	-
Price parameter adjustments <sup>(a)</sup>	(882)	(33)	16,835	18,525
	<b>(44,629)</b>	<b>45,895</b>	<b>65,121</b>	<b>19,934</b>

**Table 2.3.1 Variations table – Outcome 3 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 3.3: Aged Care Quality</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continuation of Aged Care Reform	81,230	15,372	14,380	12,088
<b>Measure</b> - Continued Support for the COVID-19 Response	78,901	1,525	-	-
Aged Care Reform Communication & Engagement - reprofile of funding	915	-	-	-
Aged Care Surge Workforce - reprofile of funding	16,908	-	-	-
Clinical and Quality Standards - reprofile of funding	343	-	-	-
COVID-19 Aged Care Support Program Grant - reprofile of funding	124,049	-	-	-
COVID-19 Viability Fund - reprofile of funding	14,520	-	-	-
Empowering Consumers of Aged Care information to exercise choice - reprofile of funding	2,784	-	-	-
Expanding the Serious Incident Response Scheme into In-Home Care - reprofile of funding	690	-	-	-
Improving access to primary care and other health services - reprofile of funding	381	-	-	-
Infection Prevention & Control - reprofile of funding	15,144	-	-	-
In-home Aged Care - correction to estimates	-	-	-	90
National Care and Support Worker Regulation - reprofile of funding	1,495	900	400	-
New Aged Care Act - reprofile of funding	503	-	-	-
New Regulatory Model for Aged Care - reprofile of funding	1,915	-	-	-
Protecting Consumers by Strengthening Regulatory Powers and Capability - reprofile of funding	692	-	-	-
Registration Scheme for Personal Care Workers - reprofile of funding	865	544	-	-
Strengthening Provider Governance Arrangements Business design - reprofile of funding	997	-	-	-
Structural Adjustment Fund and Business Improvement Fund - reprofile of funding	15,103	-	-	-
Surge Workforce - reprofile of funding	4,026	-	-	-
Transfer of funding from the Department of Infrastructure - various projects	156	-	-	-
Workforce Advisory Service and Business Advisory Fund - reprofile of funding	1,530	1,530	-	-
Price parameter adjustments <sup>(a)</sup>	-	-	506	488
	<b>363,147</b>	<b>19,871</b>	<b>14,780</b>	<b>12,178</b>

**Table 2.3.1 Variations table – Outcome 3 (continued)**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Outcome 3: Ageing and Aged Care</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continuation of Aged Care Reform	60,909	25,106	13,883	11,971
<b>Measure</b> - Continued Support for the COVID-19 Response	8,827	4,228	-	-
<b>Measure</b> - National Strategy for the Care and Support Economy – delivering foundational initiatives	1,371	1,581	-	-
Future Aged Care ICT Platform - reallocation to the Australian Digital Health Agency	(6,082)	(2,739)	-	-
Section 75 transfer to the Office of Inspector General of Aged Care	(6,308)	-	-	-
Appropriation Bill (No. 4)				
<b>Measure</b> - Continuation of Aged Care Reform	105,544	8,620	4,544	490
<b>Measure</b> - Continued Support for the COVID-19 Response	1,807	1,988	-	-
<b>Measure</b> - National Strategy for the Care and Support Economy - delivering foundational initiatives	1,580	1,580	-	-
Section 75 transfer to the Office of Inspector General of Aged Care	(8,787)	-	-	-
	<b>158,861</b>	<b>40,364</b>	<b>18,427</b>	<b>12,461</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.

**Table 2.3.2: Program expenses table – Outcome 3**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 3.1: Access and Information</b>					
Administered expenses					
Ordinary annual services	577,829	694,082	641,470	631,758	644,780
<b>Total for Program 3.1</b>	<b>577,829</b>	<b>694,082</b>	<b>641,470</b>	<b>631,758</b>	<b>644,780</b>
<b>Program 3.2: Aged Care Services</b>					
Administered expenses					
Ordinary annual services	3,734,750	4,096,715	4,435,510	4,611,891	4,753,297
Zero Real Interest Loans					
- appropriation	-	2,942	-	-	-
- expense adjustment <sup>(a)</sup>	1,342	(2,268)	-	-	-
Other services					
Refundable Accommodation					
Deposit Concessional Loan					
- appropriation	-	-	-	-	-
- expense adjustment <sup>(b)</sup>	-	531	-	-	-
Special appropriations					
<i>Aged Care Act 1997</i>					
- flexible care	645,258	831,976	908,936	965,140	1,005,158
<i>Aged Care Act 1997</i>					
- residential and home care	21,062,392	27,016,330	30,023,819	32,073,367	33,903,369
<i>National Health Act 1953</i>					
- continence aids payments	103,059	110,455	106,192	108,771	112,211
<i>Aged Care (Accommodation Payment Security) Act 2006</i>	9,984	2,180	-	-	-
<b>Total for Program 3.2</b>	<b>25,556,785</b>	<b>32,058,861</b>	<b>35,474,457</b>	<b>37,759,169</b>	<b>39,774,035</b>

**Table 2.3.2: Program expenses table – Outcome 3 (continued)**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 3.3: Aged Care Quality</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and 3)	962,702	1,867,252	340,315	274,242	262,172
<b>Total for Program 3.3</b>	<b>962,702</b>	<b>1,867,252</b>	<b>340,315</b>	<b>274,242</b>	<b>262,172</b>
<b>Outcome 3 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services	5,275,281	6,660,991	5,417,295	5,517,891	5,660,249
- expense adjustment <sup>(a)</sup>	1,342	(2,268)	-	-	-
Other services	-	-	-	-	-
- expense adjustment <sup>(b)</sup>	-	531	-	-	-
Special appropriations	21,820,693	27,960,941	31,038,947	33,147,278	35,020,738
Departmental expenses					
Departmental appropriation	358,166	549,988	343,085	248,370	226,269
Expenses not requiring appropriation in the Budget year	7,801	8,554	39,722	30,436	29,550
<b>Total expenses for Outcome 3</b>	<b>27,463,283</b>	<b>35,178,737</b>	<b>36,839,048</b>	<b>38,943,975</b>	<b>40,936,806</b>

<sup>(a)</sup> Payments under the Zero Real Interest Loans program are a loan to aged care providers and not accounted for as an expense. The concessional loan discount is the expense and represents the difference between an estimate of the market rate of interest, and that recovered under the loan agreement, over the life of the loan. This adjustment recognises the difference between the appropriation and the concessional loan discount expense.

<sup>(b)</sup> Payments under the Refundable Accommodation Deposit (RAD) loan support program are a loan to support aged care providers who face insolvency risks as a result of an outflow of refundable accommodation deposits. This adjustment recognises the difference between the appropriation and the concessional loan discount and unwinding of the concessional discount loan expense.



## 2.4 Budgeted expenses and performance for Outcome 4

### Outcome 4: Sport and Physical Activity

Improved opportunities for community participation in sport and physical activity, excellence in high-performance athletes, and protecting the integrity of sport through investment in sport infrastructure, coordination of Commonwealth involvement in major sporting events, and research and international cooperation on sport issues.

### Budgeted expenses for Outcome 4

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

**Table 2.4.1: Variations table – Outcome 4**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 4.1: Sport and Physical Activity</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Supporting Physical Activity and Equitable Access for Women and Girls to Participate in Sport	75	90,030	70,020	32,116
Community Development Grants Program - reprofile of funding	1,200	-	-	-
Female Facilities and Water Safety Stream - reprofile of funding	34,000	-	5,000	15,000
Funding for the Deloraine Junior Football Club	8	-	-	-
Netball Australia - reprofile of funding	17,825	-	-	-
Rugby World Cup & Women's Rugby World Cup - reprofile of funding	2,500	-	-	-
Transfer of funding from the Department of Infrastructure - various projects	1,134	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	36	80	92
	<b>56,742</b>	<b>90,066</b>	<b>75,100</b>	<b>47,208</b>
<b>Outcome 4: Sport and Physical Activity</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Supporting Physical Activity and Equitable Access for Women and Girls to Participate in Sport	1,641	2,062	2,046	2,010
	<b>1,641</b>	<b>2,062</b>	<b>2,046</b>	<b>2,010</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.

**Table 2.4.2: Program Expense table – Outcome 4**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 4.1: Sport and Physical Activity</b>					
Administered expenses					
Ordinary annual services	86,805	98,448	127,689	116,159	94,809
Special accounts					
Sport and Recreation	-	-	-	-	-
Payments to corporate entities	337,870	343,020	268,621	242,229	242,024
<b>Total for Program 4.1</b>	<b>424,675</b>	<b>441,468</b>	<b>396,310</b>	<b>358,388</b>	<b>336,833</b>
<b>Outcome 4 totals by appropriation type</b>					
Administered expenses					
Ordinary annual services	86,805	98,448	127,689	116,159	94,809
Special accounts	-	-	-	-	-
Payments to corporate entities	337,870	343,020	268,621	242,229	242,024
Departmental expenses					
Departmental appropriation	36,406	14,362	15,005	15,168	14,992
Expenses not requiring appropriation in the Budget year	213	420	343	343	343
<b>Total expenses for Outcome 4</b>	<b>461,294</b>	<b>456,250</b>	<b>411,658</b>	<b>373,898</b>	<b>352,168</b>

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Health and Aged Care.

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

		Opening balance <b>2023–24</b> 2022–23	Other receipts <b>2023–24</b> 2022–23	Appropriation receipts <b>2023–24</b> 2022–23	Payments <b>2023–24</b> 2022–23	Closing balance <b>2023–24</b> 2022–23
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>						
Australian Industrial Chemicals Introduction Scheme	1	<b>36,564</b> 31,861	<b>20,891</b> 24,787	<b>753</b> 34	<b>20,717</b> 20,118	<b>37,491</b> 36,564
Office of the Gene Technology Regulator	1	<b>9,086</b> 9,419	<b>139</b> 268	<b>10,942</b> 8,576	<b>11,081</b> 9,177	<b>9,086</b> 9,086
Therapeutic Goods Administration	1	<b>71,623</b> 91,026	<b>195,531</b> 189,144	<b>34,684</b> 21,442	<b>241,736</b> 229,989	<b>60,102</b> 71,623
<b>Total Departmental</b>						
<b>2023–24 estimate</b>		<b>117,273</b>	<b>216,561</b>	<b>46,379</b>	<b>273,534</b>	<b>106,679</b>
<i>2022–23 actual</i>		<i>132,306</i>	<i>214,199</i>	<i>30,052</i>	<i>259,284</i>	<i>117,273</i>

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

		Opening balance 2023–24 2022–23 Outcome	Other receipts 2023–24 2022–23 \$'000	Appropriation receipts 2023–24 2022–23 \$'000	Payments 2023–24 2022–23 \$'000	Closing balance 2023–24 2022–23 \$'000
<b>Administered</b>						
Australian Immunisation Register	1	8,057 7,675	3,853 3,092	7,133 5,044	9,819 7,754	9,224 8,057
Biomedical Translation Fund	1	- -	- -	69,621 -	7,501 -	62,120 -
Medical Research Future Fund	1	114,455 2,031	650,000 610,699	- -	650,000 498,275	114,455 114,455
Medicare Guarantee Fund	2	5,241,726 3,271,472	47,611,917 46,467,038	- -	47,611,917 44,496,785	5,241,726 5,241,726
Sport and Recreation	4	182 182	- -	- -	- -	182 182
<b>Total Administered</b>						
2023–24 estimate		5,364,420	48,265,770	76,754	48,279,237	5,427,707
2022–23 actual		3,281,360	47,080,829	5,044	45,002,814	5,364,419
<b>Special Public Money</b>						
Services for Other Entities and Trust Moneys	various	368,206 58,894	25,214 312,231	10,931 9,896	30,227 12,815	374,124 368,206
<b>Total Special Accounts</b>						
2023–24 estimate		5,849,899	48,507,545	134,064	48,582,998	5,908,510
2022–23 actual		3,472,560	47,607,259	44,992	45,274,913	5,849,898

## **3.2 Budgeted financial statements**

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

#### **Departmental Resources**

The departmental budgeted financial statements for the Department of Health and Aged Care also include the departmental special accounts of the Therapeutic Goods Administration (TGA), the Office of Gene Technology Regulator (OGTR), and the Australian Industrial Chemicals Introduction Scheme (AICIS).

#### **Comprehensive Income Statement**

Increases in appropriation and expenses for 2023–24 reflect the impact of the additional funding due to government decisions since the 2023–24 Budget.

Revenues predominantly relate to the cost recovery operations of TGA and AICIS.

#### **Balance Sheet**

Assets and liabilities are anticipated to remain relatively stable across the forward years.

Accumulated deficits steadily increase over the forward estimates due to the Net Cash Appropriation Arrangements, under which Government no longer funds agencies for depreciation/amortisation expenses, but provides for a separate capital budget through equity appropriations.

#### **Cash Flow**

Cash flows are consistent with projected income and expenses, appropriations from Government, and expenditure on property, plant and equipment, and intangibles.

#### **Administered Resources**

##### **Schedule of Budgeted Income and Expenses**

Revenue estimates include receipts into the Medicare Guarantee Fund and Medical Research Future Fund special accounts, medical indemnity levies and recoveries relating to pharmaceutical benefits, medical benefits and aged care.

Personal benefits relate primarily to pharmaceutical and medical benefits and the private health insurance rebate.

Subsidies mainly include payments for the ageing and aged care functions.

Write down and impairment of assets provides for the obsolescence and expiry of the National Medical Stockpile inventory.

### **Schedule of Budgeted Assets and Liabilities**

The administered Schedule of Budgeted Assets and Liabilities reports estimates for the value of key administered assets, including notably the National Medical Stockpile and COVID-19 vaccine inventories and prepayments, investments in portfolio agencies and the Biomedical Translation Fund, PBS drugs recoveries receivable and cash held in special accounts.

The administered Schedule of Budgeted Assets and Liabilities also reports on key administered liabilities, including estimates for unpaid amounts relating to medical benefits, pharmaceutical benefits, and the private health insurance rebate, aged care subsidies and provisions for medical indemnity schemes.

The values of key administered assets and liabilities are budgeted to remain relatively stable over time.

### **Schedule of Administered Capital Budget**

Capital funding has been provided predominantly for purchases of personal protective equipment, masks, and vital medical equipment as well as replenishment of the National Medical Stockpile.

### **Cash Flows**

Cash flows are consistent with projected income and expenses, capital injections from Government and investments in inventory.

**3.2.2 Budgeted financial statements****Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	<b>2022–23 Actual</b>	<b>2023–24 Revised Budget</b>	<b>2024–25 Forward estimate</b>	<b>2025–26 Forward estimate</b>	<b>2026–27 Forward estimate</b>
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	734,476	830,858	767,359	727,344	746,379
Supplier expenses	471,080	636,352	442,531	290,174	259,882
Depreciation and amortisation	94,988	108,185	133,672	114,269	113,163
Write-down and impairment of assets	16,496	2,210	2,372	1,071	1,071
Interest on RoU	-	10,417	10,308	11,084	11,025
Other expenses	33,025	2,642	2,500	2,500	2,500
<b>Total expenses</b>	<b>1,350,064</b>	<b>1,590,664</b>	<b>1,358,742</b>	<b>1,146,442</b>	<b>1,134,020</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	220,841	239,746	247,376	251,943	256,376
Interest	-	-	885	885	885
Other revenue	15,167	1,847	1,847	1,847	1,847
<b>Total revenue</b>	<b>236,008</b>	<b>241,593</b>	<b>250,108</b>	<b>254,675</b>	<b>259,108</b>
<b>Gains</b>					
Other	9,810	920	920	920	920
<b>Total gains</b>	<b>9,810</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>Total own-source income</b>	<b>245,818</b>	<b>242,513</b>	<b>251,028</b>	<b>255,595</b>	<b>260,028</b>
<b>Net cost of (contribution by) services</b>	<b>1,104,246</b>	<b>1,348,151</b>	<b>1,107,714</b>	<b>890,847</b>	<b>873,992</b>
Revenue from Government	1,066,637	1,305,903	1,042,790	837,061	821,312
<b>Surplus (Deficit)</b>	<b>(37,609)</b>	<b>(42,248)</b>	<b>(64,924)</b>	<b>(53,786)</b>	<b>(52,680)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(37,609)</b>	<b>(42,248)</b>	<b>(64,924)</b>	<b>(53,786)</b>	<b>(52,680)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	4,624	-	-	-	-
<b>Total other comprehensive income (loss)</b>	<b>4,624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(32,985)</b>	<b>(42,248)</b>	<b>(64,924)</b>	<b>(53,786)</b>	<b>(52,680)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

<b>Note: Reconciliation of comprehensive income attributable to the entity</b>					
	<b>2022–23 Actual</b>	<b>2023–24 Revised Budget</b>	<b>2024–25 Forward estimate</b>	<b>2025–26 Forward estimate</b>	<b>2026–27 Forward estimate</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(32,985)</b>	<b>(42,248)</b>	<b>(64,924)</b>	<b>(53,786)</b>	<b>(52,680)</b>
plus non-appropriated expenses including depreciation and amortisation expenses	38,166	42,875	68,744	58,887	57,781
less cost recovered depreciation					
AICIS <sup>(a)</sup>	(2,431)	(2,500)	(2,500)	(2,500)	(2,500)
TGA <sup>(b)</sup>	(5,402)	(5,971)	(5,971)	(5,971)	(5,971)
plus depreciation and amortisation expenses for RoU	56,822	65,310	64,928	55,382	55,382
less lease principal repayments	(41,825)	(57,943)	(60,277)	(52,012)	(52,012)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>12,345</b>	<b>(477)</b>	<b>-</b>	<b>-</b>	<b>-</b>

RoU = Right-of-Use asset

<sup>(a)</sup> Australian Industrial Chemicals Introduction Scheme

<sup>(b)</sup> Therapeutic Goods Administration



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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	118,485	107,891	102,523	99,122	95,370
Receivables	187,353	171,968	192,755	206,578	220,401
Other	6,892	6,892	6,892	6,892	6,892
<b>Total financial assets</b>	<b>312,731</b>	<b>286,751</b>	<b>302,170</b>	<b>312,592</b>	<b>322,663</b>
<b>Non-financial assets</b>					
Land and buildings	601,009	541,734	513,164	477,512	442,080
Property, plant and equipment	4,967	6,077	7,032	7,484	7,944
Intangibles	397,960	622,910	601,351	566,766	528,287
Other	27,145	26,940	27,654	28,368	29,082
<b>Total non-financial assets</b>	<b>1,031,081</b>	<b>1,197,661</b>	<b>1,149,201</b>	<b>1,080,130</b>	<b>1,007,393</b>
<b>Total assets</b>	<b>1,343,811</b>	<b>1,484,412</b>	<b>1,451,371</b>	<b>1,392,722</b>	<b>1,330,056</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Employees	23,779	24,067	26,412	28,840	31,268
Suppliers	113,919	83,251	83,251	83,251	83,251
Other payables	218	34,021	48,387	56,940	65,493
<b>Total payables</b>	<b>137,917</b>	<b>141,339</b>	<b>158,050</b>	<b>169,031</b>	<b>180,012</b>
<b>Interest bearing liabilities</b>					
Leases	598,888	540,945	510,668	470,156	429,644
<b>Total interest bearing liabilities</b>	<b>598,888</b>	<b>540,945</b>	<b>510,668</b>	<b>470,156</b>	<b>429,644</b>
<b>Provisions</b>					
Employees	207,142	209,855	213,173	216,558	219,943
Other provisions	14,330	14,330	14,330	14,330	14,330
<b>Total provisions</b>	<b>221,472</b>	<b>224,185</b>	<b>227,503</b>	<b>230,888</b>	<b>234,273</b>
<b>Total liabilities</b>	<b>958,277</b>	<b>906,469</b>	<b>896,221</b>	<b>870,075</b>	<b>843,929</b>
<b>Net Assets</b>	<b>385,534</b>	<b>577,943</b>	<b>555,150</b>	<b>522,647</b>	<b>486,127</b>
<b>EQUITY</b>					
Contributed equity	734,925	969,582	1,015,152	1,040,207	1,060,490
Reserves	32,042	32,042	32,042	32,042	32,042
Accumulated deficits	(381,434)	(423,681)	(492,044)	(549,602)	(606,405)
<b>Total equity</b>	<b>385,534</b>	<b>577,943</b>	<b>555,150</b>	<b>522,647</b>	<b>486,127</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(381,433)	32,042	734,925	<b>385,534</b>
Surplus (deficit) for the period	(42,248)	-	-	<b>(42,248)</b>
Acquisition of asset	-	-	-	-
Equity injection - appropriations	-	-	221,949	<b>221,949</b>
Departmental Capital Budget	-	-	12,708	<b>12,708</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(423,681)</b>	<b>32,042</b>	<b>969,582</b>	<b>577,943</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	217,439	252,726	260,769	259,528	263,961
Appropriations	1,266,345	1,459,308	1,159,794	822,304	806,555
Interest	-	-	885	885	885
Net GST received	66,822	47,008	35,769	28,267	30,861
Other cash received	5,282	(8,153)	2,847	2,847	2,847
<b>Total cash received</b>	<b>1,555,888</b>	<b>1,750,889</b>	<b>1,460,064</b>	<b>1,113,831</b>	<b>1,105,109</b>
<b>Cash used</b>					
Employees	722,366	827,857	761,696	721,531	740,566
Suppliers	476,267	683,120	481,533	216,183	189,665
Cash to the OPA	212,963	137,599	138,719	105,824	104,995
Lease interest	11,054	10,417	10,308	11,084	11,025
Other	86,485	2,500	2,500	2,500	2,500
<b>Total cash used</b>	<b>1,509,135</b>	<b>1,661,493</b>	<b>1,394,756</b>	<b>1,057,122</b>	<b>1,048,751</b>
<b>Net cash from (or used by) operating activities</b>	<b>46,753</b>	<b>89,396</b>	<b>65,308</b>	<b>56,709</b>	<b>56,358</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	191,315	277,181	56,870	34,055	29,283
<b>Total cash used</b>	<b>191,315</b>	<b>277,181</b>	<b>56,870</b>	<b>34,055</b>	<b>29,283</b>
<b>Net cash from (or used by) investing activities</b>	<b>(191,315)</b>	<b>(277,181)</b>	<b>(56,870)</b>	<b>(34,055)</b>	<b>(29,283)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	149,160	222,426	33,528	12,844	7,937
Appropriations - DCB	19,294	12,708	12,943	13,113	13,248
<b>Total cash received</b>	<b>168,454</b>	<b>235,134</b>	<b>46,471</b>	<b>25,957</b>	<b>21,185</b>
<b>Cash used</b>					
Lease principal repayment	41,825	57,943	60,277	52,012	52,012
<b>Total cash used</b>	<b>41,825</b>	<b>57,943</b>	<b>60,277</b>	<b>52,012</b>	<b>52,012</b>
<b>Net cash from (or used by) financing activities</b>	<b>126,629</b>	<b>177,191</b>	<b>(13,806)</b>	<b>(26,055)</b>	<b>(30,827)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(17,933)</b>	<b>(10,594)</b>	<b>(5,368)</b>	<b>(3,401)</b>	<b>(3,752)</b>
Cash and cash equivalents at the beginning of the reporting period	136,418	118,485	107,891	102,523	99,122
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>118,485</b>	<b>107,891</b>	<b>102,523</b>	<b>99,122</b>	<b>95,370</b>

OPA = Official Public Account  
DCB = Departmental Capital Budget

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	131,871	221,949	32,627	11,942	7,035
Capital budget - Bill 1 (DCB)	14,517	12,708	12,943	13,113	13,248
<b>Total capital appropriations</b>	<b>146,388</b>	<b>234,657</b>	<b>45,570</b>	<b>25,055</b>	<b>20,283</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	146,388	234,657	45,570	25,055	20,283
<b>Total items</b>	<b>146,388</b>	<b>234,657</b>	<b>45,570</b>	<b>25,055</b>	<b>20,283</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	156,871	244,858	32,627	11,942	7,035
Funded by capital appropriation - DCB <sup>(b)</sup>	16,341	12,708	12,943	13,113	13,248
Funded internally from departmental resources	34,068	19,615	11,300	9,000	9,000
<b>Total acquisitions of non-financial assets</b>	<b>207,280</b>	<b>277,181</b>	<b>56,870</b>	<b>34,055</b>	<b>29,283</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	191,315	277,181	56,870	34,055	29,283
<b>Total cash used to acquire assets</b>	<b>191,315</b>	<b>277,181</b>	<b>56,870</b>	<b>34,055</b>	<b>29,283</b>

DCB = Departmental Capital Budget

<sup>(a)</sup> Includes both current Appropriation Act/Bill (No. 2, 4) and prior Act 2, 4, 6 appropriations.<sup>(b)</sup> Includes purchases from current and previous years' DCB.

**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	81,635	6,790	682,299	<b>770,724</b>
Gross book value - RoU	768,732	397	-	<b>769,129</b>
Accumulated depreciation/amortisation and impairment	(18,480)	(1,872)	(284,339)	<b>(304,691)</b>
Accumulated depreciation/amortisation and impairment - RoU	(230,879)	(348)	-	<b>(231,227)</b>
<b>Opening net book balance</b>	<b>601,008</b>	<b>4,967</b>	<b>397,960</b>	<b>1,003,935</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	244,858	<b>244,858</b>
By purchase - appropriation ordinary annual services	-	-	12,708	<b>12,708</b>
By purchase - internal resources	9,000	2,262	8,353	<b>19,615</b>
By purchase - RoU	(106)	106	-	<b>-</b>
Revaluations	(2,210)	-	-	<b>(2,210)</b>
<b>Total additions</b>	<b>6,684</b>	<b>2,368</b>	<b>265,919</b>	<b>274,971</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(714)	(1,192)	(40,969)	<b>(42,875)</b>
Depreciation/amortisation expense - RoU	(65,244)	(66)	-	<b>(65,310)</b>
<b>Total other movements</b>	<b>(65,958)</b>	<b>(1,258)</b>	<b>(40,969)</b>	<b>(108,185)</b>
<b>As at 30 June 2024</b>				
Gross book value	88,425	9,052	948,218	<b>1,045,695</b>
Gross book value - RoU	768,626	503	-	<b>769,129</b>
Accumulated depreciation/amortisation and impairment	(19,194)	(3,064)	(325,308)	<b>(347,566)</b>
Accumulated depreciation/amortisation and impairment - RoU	(296,123)	(414)	-	<b>(296,537)</b>
<b>Closing net book balance</b>	<b>541,734</b>	<b>6,077</b>	<b>622,910</b>	<b>1,170,721</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	2,980,680	3,339,975	2,195,528	2,106,513	2,075,864
Subsidies	16,246,880	21,258,922	24,068,293	25,759,787	27,284,914
Personal benefits	59,263,843	63,983,425	65,940,101	68,635,254	70,848,030
Grants	12,751,415	14,563,708	13,398,794	13,388,268	13,440,785
Write-down and impairment of assets	1,277,562	730,589	16,529	16,529	16,529
Corporate Commonwealth entities	601,516	665,326	599,011	385,431	387,719
Depreciation and amortisation	1,703	1,711	1,442	-	-
Other expenses	7	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>93,123,605</b>	<b>104,543,656</b>	<b>106,219,698</b>	<b>110,291,782</b>	<b>114,053,841</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Taxation revenue</b>					
Other taxes	-	28,146	29,408	30,778	32,349
<b>Total taxation revenue</b>	<b>-</b>	<b>28,146</b>	<b>29,408</b>	<b>30,778</b>	<b>32,349</b>
<b>Non-taxation revenue</b>					
Interest	-	12,753	12,760	12,753	12,753
Special account transfers	47,382,364	48,261,917	50,226,208	52,270,993	53,920,644
Recoveries	5,466,085	5,648,831	6,074,820	6,268,258	6,361,758
Other revenue	474,334	474,496	445,345	408,930	375,148
<b>Total non-taxation revenue</b>	<b>53,322,783</b>	<b>54,397,997</b>	<b>56,759,133</b>	<b>58,960,934</b>	<b>60,670,303</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>53,322,783</b>	<b>54,426,143</b>	<b>56,788,541</b>	<b>58,991,712</b>	<b>60,702,652</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenue administered on behalf of Government</b>	<b>53,322,783</b>	<b>54,426,143</b>	<b>56,788,541</b>	<b>58,991,712</b>	<b>60,702,652</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,771,376	5,833,497	5,833,497	5,833,497	5,833,497
Receivables	1,667,668	1,593,353	1,557,071	1,536,729	1,516,951
Investments	721,409	754,730	795,162	801,459	807,104
<b>Total financial assets</b>	<b>8,160,453</b>	<b>8,181,580</b>	<b>8,185,730</b>	<b>8,171,685</b>	<b>8,157,552</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	3,161	1,450	8	8	8
Inventories	3,080,003	2,000,714	1,990,360	1,976,919	1,960,390
Prepayments	514,623	514,623	514,623	514,623	514,623
<b>Total non-financial assets</b>	<b>3,597,787</b>	<b>2,516,787</b>	<b>2,504,991</b>	<b>2,491,550</b>	<b>2,475,021</b>
<b>Total assets administered on behalf of Government</b>	<b>11,758,240</b>	<b>10,698,367</b>	<b>10,690,721</b>	<b>10,663,235</b>	<b>10,632,573</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	212,175	233,631	235,275	236,955	238,635
Subsidies	97,824	97,824	97,824	97,824	97,824
Personal benefits	1,822,374	1,884,824	1,920,617	1,950,529	1,993,421
Grants	632,066	632,067	632,067	632,068	632,069
<b>Total payables</b>	<b>2,764,439</b>	<b>2,848,346</b>	<b>2,885,783</b>	<b>2,917,376</b>	<b>2,961,949</b>
<b>Provisions</b>					
Personal benefits	1,123,106	1,123,107	1,123,107	1,123,107	1,123,107
Subsidies	603,900	570,997	528,114	565,194	605,820
<b>Total provisions</b>	<b>1,727,006</b>	<b>1,694,104</b>	<b>1,651,221</b>	<b>1,688,301</b>	<b>1,728,927</b>
<b>Total liabilities administered on behalf of Government</b>	<b>4,491,445</b>	<b>4,542,450</b>	<b>4,537,004</b>	<b>4,605,677</b>	<b>4,690,876</b>



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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	-	4,847	7,333	7,333	7,333
Taxes	-	28,146	29,408	30,778	32,349
GST received	1,226,391	863,594	923,881	977,069	989,374
Special account receipts	47,382,364	48,261,917	50,226,208	52,270,993	53,920,644
Other receipts	5,536,217	6,119,604	6,519,692	6,675,961	6,735,115
<b>Total cash received</b>	<b>54,144,972</b>	<b>55,278,108</b>	<b>57,706,522</b>	<b>59,962,134</b>	<b>61,684,815</b>
<b>Cash used</b>					
Grants	13,468,163	15,426,627	14,322,675	14,365,336	14,430,158
Subsidies	16,328,129	21,306,285	24,180,170	25,759,688	27,279,356
Personal benefits	59,457,202	63,920,977	65,904,308	68,605,342	70,805,138
Suppliers	5,051,240	2,904,913	2,131,065	2,070,940	2,039,116
Corporate entities	601,516	665,326	599,011	385,431	387,719
<b>Total cash used</b>	<b>94,906,251</b>	<b>104,224,128</b>	<b>107,137,229</b>	<b>111,186,737</b>	<b>114,941,487</b>
<b>Net cash from (or used by) operating activities</b>	<b>(40,761,279)</b>	<b>(48,946,020)</b>	<b>(49,430,707)</b>	<b>(51,224,603)</b>	<b>(53,256,672)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayment of advances	31,009	87,965	42,182	26,989	26,989
<b>Total cash received</b>	<b>31,009</b>	<b>87,965</b>	<b>42,182</b>	<b>26,989</b>	<b>26,989</b>
<b>Cash used</b>					
Advances made	-	2,942	-	-	-
Corporate entities	28,740	33,321	40,432	6,297	5,645
Purchase of investments	29,580	-	-	-	-
<b>Total cash used</b>	<b>58,320</b>	<b>36,263</b>	<b>40,432</b>	<b>6,297</b>	<b>5,645</b>
<b>Net cash from (or used by) investing activities</b>	<b>(27,311)</b>	<b>51,702</b>	<b>1,750</b>	<b>20,692</b>	<b>21,344</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other receipts	-	60,636	14,628	-	-
<b>Total cash received</b>	-	<b>60,636</b>	<b>14,628</b>	-	-
<b>Net cash from (or used by) financing activities</b>	-	<b>(60,636)</b>	<b>(14,628)</b>	-	-
<b>Net increase (or decrease) in cash held</b>	<b>(40,788,590)</b>	<b>(48,954,954)</b>	<b>(49,443,585)</b>	<b>(51,203,911)</b>	<b>(53,235,328)</b>
Cash at beginning of reporting period	3,404,758	5,771,377	5,833,497	5,833,497	5,833,497
Cash from the OPA for:					
- appropriations	47,695,317	55,965,292	56,942,546	58,916,405	61,023,940
- special accounts	-	-	-	-	-
- capital injections	466,853	59,766	(34,257)	(3,209)	(5,645)
- Corporate entity capital	-	33,321	40,432	6,297	5,645
- GST appropriations	1,224,028	863,594	923,881	977,069	989,374
Cash to the OPA for:					
- return of GST	(1,182,482)	(863,594)	(923,881)	(977,069)	(989,374)
- other	(5,048,507)	(7,041,305)	(7,505,136)	(7,715,582)	(7,788,612)
<b>Cash at end of reporting period</b>	<b>5,771,377</b>	<b>5,833,497</b>	<b>5,833,497</b>	<b>5,833,497</b>	<b>5,833,497</b>

OPA = Official Public Account

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Administered assets	1,006,408	43,887	6,175	3,088	-
<b>Total capital appropriations</b>	<b>1,006,408</b>	<b>43,887</b>	<b>6,175</b>	<b>3,088</b>	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	1,006,408	43,887	6,175	3,088	-
Other	-	-	-	-	-
<b>Total items</b>	<b>1,006,408</b>	<b>43,887</b>	<b>6,175</b>	<b>3,088</b>	-
<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	438,384	415,387	6,175	3,088	-
<b>Total acquisition of non-financial assets</b>	<b>438,384</b>	<b>415,387</b>	<b>6,175</b>	<b>3,088</b>	-

**Table 3.12: Statement of administered asset movements (2023–24 Budget year)**

	Infrastructure, plant and equipment \$'000	Total \$'000
<b>As at 1 July 2023</b>		
Gross book value	8,555	<b>8,555</b>
Accumulated depreciation/amortisation and impairment	(5,394)	<b>(5,394)</b>
<b>Opening net book balance</b>	<b>3,161</b>	<b>3,161</b>
<b>CAPITAL ASSET ADDITIONS</b>		
<b>Estimated expenditure on new or replacement assets</b>		
By purchase - appropriation equity	-	-
<b>Total additions</b>	-	-
<b>Other movements</b>		
Depreciation/amortisation expense	(1,711)	<b>(1,711)</b>
<b>Total other movements</b>	<b>(1,711)</b>	<b>(1,711)</b>
<b>As at 30 June 2024</b>		
Gross book value	8,555	<b>8,555</b>
Accumulated depreciation/amortisation and impairment	(7,105)	<b>(7,105)</b>
<b>Closing net book balance</b>	<b>1,450</b>	<b>1,450</b>



## Aged Care Quality and Safety Commission

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# Aged Care Quality and Safety Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Aged Care Quality and Safety Commission (ACQSC) works under the *Aged Care Quality and Safety Commission Act 2018*, the Aged Care Quality and Safety Commission Rules 2018 and the *Aged Care Act 1997*.

For a full outline of ACQSC's strategic direction, refer page 134 of the *Health and Aged Care Portfolio Budget Statements 2023–24*.

## 1.2 Entity resource statement

The Entity resource statement details the resourcing for the ACQSC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill (Nos. 3 and No. 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: ACQSC resource statement — Additional Estimates for 2023–24 as at February 2024**

	2022–23 Actual available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>DEPARTMENTAL</b>				
Prior year appropriation available <sup>(a)</sup>	93,335	93,600	1,497	95,097
<b>Annual appropriations</b>				
Ordinary annual services <sup>(b)</sup>				
Departmental appropriation	204,905	260,080	22,741	282,821
s74 retained revenue receipts <sup>(c)</sup>	18,164	11,255	17,857	29,112
Departmental Capital Budget <sup>(d)</sup>	1,844	1,905	-	1,905
Other services <sup>(e)</sup>				
Equity injection	3,025	850	-	850
<b>Total departmental annual appropriations</b>	<b>227,938</b>	<b>274,090</b>	<b>42,095</b>	<b>314,688</b>
<b>Total resourcing for ACQSC</b>	<b>321,273</b>	<b>367,690</b>	<b>43,592</b>	<b>409,785</b>
	<b>2022–23 Actual</b>			<b>2023–24 Revised</b>
<b>Average staffing level (number)</b>	920			1,475

All figures are GST exclusive.

<sup>(a)</sup> The estimate at Budget has been revised to reflect ACQSC's 2022–23 Annual Report and amounts repealed in accordance with the repeal date of the underlying Appropriation Acts.

<sup>(b)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.

<sup>(c)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(d)</sup> Departmental Capital Budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.6 within this chapter for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

<sup>(e)</sup> *Appropriation Act (No. 2) 2023–24*, Appropriation Bill (No. 4) 2023–24 and associated Bills.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: ACQSC 2023–24 measures since the Budget**

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Continuation of Aged Care Reform<sup>(a)</sup></b>					
Aged Care Quality and Safety Commission					
Departmental payments	1.1	24,018	36,030	39,362	6,579
<b>Total payments</b>		<b>24,018</b>	<b>36,030</b>	<b>39,362</b>	<b>6,579</b>

<sup>(a)</sup> ACQSC is not the lead entity for this measure. ACQSC impacts only are shown in this table.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ACQSC at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill (Nos. 3 and 4).

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.1: Quality Aged Care Services</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure</b> - Continuation of Aged Care Reform	24,018	36,030	39,362	6,579
Home Care Packages correction	(1,277)	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	174	525	533
<b>Total</b>	<b>22,741</b>	<b>36,204</b>	<b>39,887</b>	<b>7,112</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.



### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for ACQSC through Appropriation Bill (Nos. 3 and 4).

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022–23 Available <sup>(a)</sup> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental</b>					
<b>Outcome 1</b>					
Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints	206,749	261,985	284,726	22,741	-
<b>Total Appropriation Bill (No. 3) departmental</b>	<b>206,749</b>	<b>261,985</b>	<b>284,726</b>	<b>22,741</b>	<b>-</b>

<sup>(a)</sup> The 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

This section is not applicable to ACQSC in 2023–24.

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1:** Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses and resources for Outcome 1**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 1.1: Quality Aged Care Services</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	225,099	296,454	229,688	230,154	199,589
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	7,277	10,968	11,735	12,738	15,023
Operating deficit (surplus)	(13,014)	-	-	-	-
<b>Total for Program 1.1</b>	<b>219,362</b>	<b>307,422</b>	<b>241,423</b>	<b>242,892</b>	<b>214,612</b>
<b>Total expenses for Outcome 1</b>	<b>219,362</b>	<b>307,422</b>	<b>241,423</b>	<b>242,892</b>	<b>214,612</b>

  

	2022–23 Actual	2023–24 Revised
<b>Average staffing level (number)</b>	920	1,475

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources (s74)'.

<sup>(b)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

#### Performance measure for ACQSC

There have been no changes to performance information for the ACQSC since the 2023–24 Budget which require new or modified performance measures.

Refer page 139 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for current performance information.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

Table 3.1 is not applicable to the ACQSC in 2023–24 as it does not manage any special accounts.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

##### Departmental resources

The Aged Care Quality and Safety Commission (ACQSC) is the national regulator of Commonwealth subsidised aged care services.

The ACQSC is primarily funded by appropriations and generates own-source revenue by providing accreditation audits and by cost recovering new provider application fees.

Resources are provided to the ACQSC to:

- provide surge workforce to finalise ‘on-foot’ regulatory matters and ready the regulator for the implementation of a new rights-based, person-centred Aged Care Act which will include a new regulatory framework
- undertake design and build work to ensure an initial minimum viable product required for the ICT changes needed to enable reform and deliver the new Aged Care Act
- commence implementation of the recommendations of the Final Report of the Independent Capability Review of the Aged Care Quality and Safety Commission. Resources are to fund work with the Department of Health and Aged Care and other relevant agencies on the development of an appropriate funding model for regulatory activities into the future. Resources are also provided to undertake critical uplift activities to ensure the ACQSC’s ICT capability appropriately supports delivery of regulatory operations, and its cyber security complies with Australian Government requirements
- develop and deliver sector education on the 24/7 registered nurse and care minutes requirements and undertake associated regulatory activities
- sustain and expand the ACQSC’s risk-based targeting and information sharing data system, which supports the identification and analysis of risk, driving the regulators activities to safeguard and protect older people accessing aged care.

In this context, the ACQSC workforce, and associated costs and provisions, continue to grow to enable the ACQSC to deliver on its purpose.

### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>EXPENSES</b>					
Employee benefits	113,558	187,633	171,252	177,207	173,374
Supplier expenses	98,263	108,147	57,826	52,395	25,693
Depreciation and amortisation	7,223	10,914	11,681	12,684	14,963
Interest on RoU	318	712	664	606	582
Other expenses	-	16	-	-	-
<b>Total expenses</b>	<b>219,362</b>	<b>307,422</b>	<b>241,423</b>	<b>242,892</b>	<b>214,612</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	26,043	19,271	19,351	16,150	16,014
<b>Total revenue</b>	<b>26,043</b>	<b>19,271</b>	<b>19,351</b>	<b>16,150</b>	<b>16,014</b>
<b>Gains</b>					
Other	54	54	54	54	60
<b>Total gains</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>60</b>
<b>Total own-source income</b>	<b>26,097</b>	<b>19,325</b>	<b>19,405</b>	<b>16,204</b>	<b>16,074</b>
<b>Net cost of (contribution by) services</b>	<b>193,265</b>	<b>288,097</b>	<b>222,018</b>	<b>226,688</b>	<b>198,538</b>
Revenue from Government	204,905	282,821	215,970	219,797	189,556
<b>Surplus (Deficit)</b>	<b>11,640</b>	<b>(5,276)</b>	<b>(6,048)</b>	<b>(6,891)</b>	<b>(8,982)</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>11,640</b>	<b>(5,276)</b>	<b>(6,048)</b>	<b>(6,891)</b>	<b>(8,982)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>11,640</b>	<b>(5,276)</b>	<b>(6,048)</b>	<b>(6,891)</b>	<b>(8,982)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	<b>2022–23</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>	<b>2026–27</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>11,640</b>	<b>(5,276)</b>	<b>(6,048)</b>	<b>(6,891)</b>	<b>(8,982)</b>
plus non-appropriated expenses depreciation and amortisation expenses	1,474	4,175	4,755	5,161	5,773
plus depreciation and amortisation expenses for RoU	5,752	6,739	6,926	7,523	9,190
less lease principal repayments	(5,852)	(5,638)	(5,633)	(5,793)	(5,981)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>13,014</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,703	1,603	1,282	3,293	4,028
Receivables	97,813	85,050	82,790	82,646	82,759
<b>Total financial assets</b>	<b>99,516</b>	<b>86,653</b>	<b>84,072</b>	<b>85,939</b>	<b>86,787</b>
<b>Non-financial assets</b>					
Land and buildings	26,535	31,017	24,138	18,547	17,761
Property, plant and equipment	10,126	9,194	8,149	5,990	3,546
Intangibles	11	638	537	536	202
Other	3,333	4,433	4,433	4,433	4,433
<b>Total non-financial assets</b>	<b>40,005</b>	<b>45,282</b>	<b>37,257</b>	<b>29,506</b>	<b>25,942</b>
<b>Total assets</b>	<b>139,521</b>	<b>131,935</b>	<b>121,329</b>	<b>115,445</b>	<b>112,729</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	11,267	2,253	1,870	1,325	2,382
Other payables	9,928	8,832	6,832	8,023	8,717
<b>Total payables</b>	<b>21,195</b>	<b>11,085</b>	<b>8,702</b>	<b>9,348</b>	<b>11,099</b>
<b>Interest bearing liabilities</b>					
Leases	27,099	28,602	23,717	20,909	23,265
<b>Total interest bearing liabilities</b>	<b>27,099</b>	<b>28,602</b>	<b>23,717</b>	<b>20,909</b>	<b>23,265</b>
<b>Provisions</b>					
Employees	25,366	28,892	29,518	30,739	30,928
Other provisions	181	197	197	142	142
<b>Total provisions</b>	<b>25,547</b>	<b>29,089</b>	<b>29,715</b>	<b>30,881</b>	<b>31,070</b>
<b>Total liabilities</b>	<b>73,841</b>	<b>68,776</b>	<b>62,134</b>	<b>61,138</b>	<b>65,434</b>
<b>Net assets</b>	<b>65,680</b>	<b>63,159</b>	<b>59,195</b>	<b>54,307</b>	<b>47,295</b>
<b>EQUITY</b>					
Contributed equity	23,784	26,539	28,623	30,626	32,596
Reserves	-	106	106	106	106
Retained surpluses or (accumulated deficits)	41,896	36,514	30,466	23,575	14,593
<b>Total equity</b>	<b>65,680</b>	<b>63,159</b>	<b>59,195</b>	<b>54,307</b>	<b>47,295</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	41,790	106	23,784	<b>65,680</b>
Surplus (deficit) for the period	(5,276)	-	-	<b>(5,276)</b>
Capital budget - Bill 2	-	-	850	<b>850</b>
Capital budget - Bill 1 (DCB)	-	-	1,905	<b>1,905</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>36,514</b>	<b>106</b>	<b>26,539</b>	<b>63,159</b>

DCB = Departmental Capital Budget

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	199,668	295,584	218,230	217,617	191,111
Goods and services	17,303	18,271	17,351	17,884	16,225
Other	-	-	-	-	-
Net GST received	12,169	10,841	5,540	4,792	4,457
<b>Total cash received</b>	<b>229,140</b>	<b>324,696</b>	<b>241,121</b>	<b>240,293</b>	<b>211,793</b>
<b>Cash used</b>					
Employees	108,256	184,107	170,626	175,986	173,185
Suppliers	113,975	129,144	63,695	55,897	30,218
Interest payments on lease liability	318	712	664	606	582
Cash to the OPA	-	-	-	-	-
<b>Total cash used</b>	<b>222,549</b>	<b>313,963</b>	<b>234,985</b>	<b>232,489</b>	<b>203,985</b>
<b>Net cash from (or used by) operating activities</b>	<b>6,591</b>	<b>10,733</b>	<b>6,136</b>	<b>7,804</b>	<b>7,808</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	9,738	7,950	2,908	2,003	3,062
Purchase of computer software	-	-	-	-	-
<b>Total cash used</b>	<b>9,738</b>	<b>7,950</b>	<b>2,908</b>	<b>2,003</b>	<b>3,062</b>
<b>Net cash from (or used by) investing activities</b>	<b>(9,738)</b>	<b>(7,950)</b>	<b>(2,908)</b>	<b>(2,003)</b>	<b>(3,062)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	6,747	2,755	2,084	2,003	1,970
<b>Total cash received</b>	<b>6,747</b>	<b>2,755</b>	<b>2,084</b>	<b>2,003</b>	<b>1,970</b>
<b>Cash used</b>					
Lease principal repayments	5,852	5,638	5,633	5,793	5,981
<b>Total cash used</b>	<b>5,852</b>	<b>5,638</b>	<b>5,633</b>	<b>5,793</b>	<b>5,981</b>
<b>Net cash from (or used by) financing activities</b>	<b>895</b>	<b>(2,883)</b>	<b>(3,549)</b>	<b>(3,790)</b>	<b>(4,011)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(2,252)</b>	<b>(100)</b>	<b>(321)</b>	<b>2,011</b>	<b>735</b>
Cash and cash equivalents at the beginning of the reporting period	3,955	1,703	1,603	1,282	3,293
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,703</b>	<b>1,603</b>	<b>1,282</b>	<b>3,293</b>	<b>4,028</b>

DCB = Departmental Capital Budget  
OPA = Official Public Account



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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	1,844	1,905	1,934	1,953	1,970
Equity injections - Bill 2	3,025	850	150	50	-
<b>Total capital appropriations</b>	<b>4,869</b>	<b>2,755</b>	<b>2,084</b>	<b>2,003</b>	<b>1,970</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	4,869	2,755	2,084	2,003	1,970
Other items	-	-	-	-	-
<b>Total items</b>	<b>4,869</b>	<b>2,755</b>	<b>2,084</b>	<b>2,003</b>	<b>1,970</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	3,580	850	150	48	-
Funded by capital appropriation - DCB <sup>(b)</sup>	3,167	1,905	1,934	1,955	1,970
Funded internally from departmental resources	2,991	5,195	824	-	1,092
<b>Total acquisitions of non-financial assets</b>	<b>9,738</b>	<b>7,950</b>	<b>2,908</b>	<b>2,003</b>	<b>3,062</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	9,738	7,950	2,908	2,003	3,062
<b>Total cash used to acquire assets</b>	<b>9,738</b>	<b>7,950</b>	<b>2,908</b>	<b>2,003</b>	<b>3,062</b>

DCB = Departmental Capital Budget

<sup>(a)</sup> Includes both current Appropriation Act/Bill (No. 2, 4), prior Act 2, 4, 6 appropriations and special capital appropriations.<sup>(b)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	-	14,495	3,413	<b>17,908</b>
Gross book value - RoU	33,634	-	-	<b>33,634</b>
Accumulated depreciation/ amortisation and impairment	-	(4,369)	(3,402)	<b>(7,771)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(7,099)	-	-	<b>(7,099)</b>
<b>Opening net book balance</b>	<b>26,535</b>	<b>10,126</b>	<b>11</b>	<b>36,672</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - internally funded	5,100	2,000	850	<b>7,950</b>
By purchase - RoU	7,141	-	-	<b>7,141</b>
<b>Total additions</b>	<b>12,241</b>	<b>2,000</b>	<b>850</b>	<b>15,091</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(1,020)	(2,932)	(223)	<b>(4,175)</b>
Depreciation/amortisation expense - RoU	(6,739)	-	-	<b>(6,739)</b>
<b>Total other movements</b>	<b>(7,759)</b>	<b>(2,932)</b>	<b>(223)</b>	<b>(10,914)</b>
<b>As at 30 June 2024</b>				
Gross book value	5,100	16,495	4,263	<b>25,858</b>
Gross book value - RoU	40,775	-	-	<b>40,775</b>
Accumulated depreciation/ amortisation and impairment	(1,020)	(7,301)	(3,625)	<b>(11,946)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(13,838)	-	-	<b>(13,838)</b>
<b>Closing net book balance</b>	<b>31,017</b>	<b>9,194</b>	<b>638</b>	<b>40,849</b>

RoU = Right-of-Use asset

## Australian Institute of Health and Welfare

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# Australian Institute of Health and Welfare

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The roles and functions of the Australian Institute of Health and Welfare (AIHW) are set out in the *Australian Institute of Health and Welfare Act 1987*. The AIHW is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

For a full outline of AIHW's strategic direction, refer page 194 of the *Health and Aged Care Portfolio Budget Statements 2023–24*.

## **1.2 Entity resource statement**

The entity resource statement details the resourcing for AIHW at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill (No. 3 and 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: AIHW resource statement — Additional Estimates for 2023–24 as at February 2024**

	2022–23 Total available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>Opening balance/cash reserves at 1 July<sup>(a)</sup></b>	93,148	106,779	-	106,779
<b>Funds from Government</b>				
<b>Annual appropriations</b>				
Ordinary annual services <sup>(b)</sup>				
Outcome 1	34,846	35,444	100	35,544
Other services <sup>(c)</sup>				
Equity injection	-	-	-	-
<b>Total annual appropriations</b>	<b>34,846</b>	<b>35,444</b>	<b>100</b>	<b>35,544</b>
<b>Amounts received from related entities<sup>(d)</sup></b>				
Amounts from the Portfolio Department	46,848	30,000	17,000	47,000
Amounts from other entities	-	-	-	-
<b>Total amounts received from related entities</b>	<b>46,848</b>	<b>30,000</b>	<b>17,000</b>	<b>47,000</b>
<b>Total funds from Government</b>	<b>81,694</b>	<b>65,444</b>	<b>17,100</b>	<b>82,544</b>
<b>Funds from other sources</b>				
Interest	2,385	2,600	2,000	4,600
Sale of goods and services	41,655	43,000	(17,000)	26,000
Other	23	30	-	30
<b>Total funds from other sources</b>	<b>44,063</b>	<b>45,630</b>	<b>(15,000)</b>	<b>30,630</b>
<b>Total net resourcing for AIHW</b>	<b>218,905</b>	<b>217,853</b>	<b>2,100</b>	<b>219,953</b>
	<b>2022–23 Actual</b>			<b>2023–24 Revised</b>
<b>Average staffing level (number)</b>	457			530

All figures are GST exclusive.

The AIHW is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to the Department of Health and Aged Care, which are then paid to the AIHW and are considered 'departmental' for all purposes.

<sup>(a)</sup> The estimate at Budget has been revised to reflect the AIHW Annual Report 2022–23.

<sup>(b)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.

<sup>(c)</sup> *Appropriation Act (No. 2) 2023–24*, Appropriation Bill (No. 4) 2023–24 and associated Bills.

<sup>(d)</sup> Funding provided by a Government entity that is not specified within the annual appropriation bills as a payment to the corporate entity.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: AIHW 2023–24 measures since the Budget**

This table is not applicable to the AIHW.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the AIHW at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill (Nos. 3 and 4).

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
Indigenous life expectancy methodology	100	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	33	103	104
<b>Total</b>	<b>100</b>	<b>33</b>	<b>103</b>	<b>104</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.

## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for AIHW through Appropriation Bill (Nos. 3 and 4).

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022–23 Available <sup>(a)</sup> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental</b>					
<b>Outcome 1</b>					
A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics	34,846	35,444	35,544	100	-
<b>Total Appropriation Bill (No. 3) departmental</b>	<b>34,846</b>	<b>35,444</b>	<b>35,544</b>	<b>100</b>	<b>-</b>

<sup>(a)</sup> 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

This table is not applicable to the AIHW in 2023–24.



## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1:** A robust evidence-base for the health, housing and community sectors, including through developing and disseminating comparable health and welfare information and statistics.

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses and resources for Outcome 1**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 1.1: Develop, Collect, Analyse and Report High Quality National Health and Welfare Information and Statistics for Governments and the Community</b>					
Revenue from Government					
Ordinary annual services	34,846	35,544	36,524	36,700	37,171
Amounts from related entities	46,848	47,000	47,000	47,000	47,000
Revenues from independent sources	33,702	30,630	30,030	30,000	30,000
Expenses not requiring appropriation in the Budget year <sup>(a)</sup>	-	-	-	-	-
Operating deficit (surplus)	301	1,363	(423)	(666)	(857)
<b>Total for Program 1.1</b>	<b>115,697</b>	<b>114,537</b>	<b>113,131</b>	<b>113,034</b>	<b>113,314</b>
<b>Total expenses for Outcome 1</b>	<b>115,697</b>	<b>114,537</b>	<b>113,131</b>	<b>113,034</b>	<b>113,314</b>

  

	2022–23 Actual	2023–24 Revised
<b>Average staffing level (number)</b>	457	530

<sup>(a)</sup> Expenses not requiring appropriation in the Budget year are made up of net assets received free of charge.

#### Performance measure for AIHW

There have been no changes to performance information for the AIHW since the 2023–24 Budget which require new or modified performance measures. Refer page 201 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for current performance information.

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 Special account flows and balances**

#### **Estimates of special account flows and balances**

Table 3.1 is not applicable to the AIHW in 2023–24 as it does not manage any special accounts.

### **3.2 Budgeted financial statements**

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

##### **Departmental resources**

##### **Comprehensive Income Statement**

Appropriation revenue from Government will be \$0.7 million higher in 2023–24 than 2022–23.

The AIHW has received approval to budget for a deficit of \$1.7 million in 2023–24 before accounting adjustments required for office leases under AASB16. This deficit will mainly be used to invest in improved ICT and data security.

##### **Balance Sheet**

The AIHW's cash and equity will reduce in order to fund the budgeted deficit, but both will remain at adequate levels.

**3.2.2 Budgeted financial statements****Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	<b>2022–23 Actual</b>	<b>2023–24 Revised Budget</b>	<b>2024–25 Forward Estimate</b>	<b>2025–26 Forward Estimate</b>	<b>2026–27 Forward Estimate</b>
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	63,469	86,762	87,673	88,919	89,661
Supplier expenses	45,582	20,901	18,476	17,170	16,600
Depreciation and amortisation	6,295	6,594	6,745	6,745	6,783
Interest on RoU	351	280	237	200	270
<b>Total expenses</b>	<b>115,697</b>	<b>114,537</b>	<b>113,131</b>	<b>113,034</b>	<b>113,314</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Interest	3,191	4,600	4,000	4,000	4,000
Sale of goods and services	77,336	73,000	73,000	73,000	73,000
Other revenue	23	30	30	-	-
<b>Total revenue</b>	<b>80,550</b>	<b>77,630</b>	<b>77,030</b>	<b>77,000</b>	<b>77,000</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>80,550</b>	<b>77,630</b>	<b>77,030</b>	<b>77,000</b>	<b>77,000</b>
<b>Net cost of (contribution by) services</b>	<b>35,147</b>	<b>36,907</b>	<b>36,101</b>	<b>36,034</b>	<b>36,314</b>
Revenue from Government	34,846	35,544	36,524	36,700	37,171
<b>Surplus (deficit)</b>	<b>(301)</b>	<b>(1,363)</b>	<b>423</b>	<b>666</b>	<b>857</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(301)</b>	<b>(1,363)</b>	<b>423</b>	<b>666</b>	<b>857</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income (loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(301)</b>	<b>(1,363)</b>	<b>423</b>	<b>666</b>	<b>857</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	<b>2022–23</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>	<b>2026–27</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(301)</b>	<b>(1,363)</b>	<b>423</b>	<b>666</b>	<b>857</b>
plus depreciation and amortisation expenses for RoU	4,774	4,794	4,945	4,945	4,983
less lease principal repayments	(4,940)	(5,138)	(5,368)	(5,611)	(5,840)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>(467)</b>	<b>(1,707)</b>	<b>-</b>	<b>-</b>	<b>-</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	106,780	106,872	107,772	106,972	106,972
Trade and other receivables	7,771	8,872	8,872	8,872	8,872
<b>Total financial assets</b>	<b>114,551</b>	<b>115,744</b>	<b>116,644</b>	<b>115,844</b>	<b>115,844</b>
<b>Non-financial assets</b>					
Land and buildings	30,674	27,323	23,223	17,623	16,485
Property, plant and equipment	2,881	2,882	2,882	2,882	2,882
Intangibles	1,574	1,374	1,174	974	974
Other	4,469	4,469	4,469	4,469	4,469
<b>Total non-financial assets</b>	<b>39,598</b>	<b>36,048</b>	<b>31,748</b>	<b>25,948</b>	<b>24,810</b>
<b>Total assets</b>	<b>154,149</b>	<b>151,792</b>	<b>148,392</b>	<b>141,792</b>	<b>140,654</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,321	7,260	8,805	7,150	10,995
Other payables	1,839	2,747	2,747	2,747	2,747
Unearned revenue	63,085	63,283	63,283	63,283	63,283
<b>Total payables</b>	<b>70,245</b>	<b>73,290</b>	<b>74,835</b>	<b>73,180</b>	<b>77,025</b>
<b>Interest bearing liabilities</b>					
Leases	28,488	24,450	19,082	13,471	7,631
<b>Total interest bearing liabilities</b>	<b>28,488</b>	<b>24,450</b>	<b>19,082</b>	<b>13,471</b>	<b>7,631</b>
<b>Provisions</b>					
Employees	19,129	19,129	19,129	19,129	19,129
Other provisions	720	720	720	720	720
<b>Total provisions</b>	<b>19,849</b>	<b>19,849</b>	<b>19,849</b>	<b>19,849</b>	<b>19,849</b>
<b>Total liabilities</b>	<b>118,582</b>	<b>117,589</b>	<b>113,766</b>	<b>106,500</b>	<b>104,505</b>
<b>Net assets</b>	<b>35,567</b>	<b>34,203</b>	<b>34,626</b>	<b>35,292</b>	<b>36,149</b>
<b>EQUITY</b>					
Contributed equity	31,824	31,824	31,824	31,824	31,824
Reserves	1,831	1,830	1,830	1,830	1,830
Retained surpluses or (accumulated deficits)	1,912	549	972	1,638	2,495
<b>Total equity</b>	<b>35,567</b>	<b>34,203</b>	<b>34,626</b>	<b>35,292</b>	<b>36,149</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	1,912	1,830	31,824	<b>35,566</b>
Surplus (deficit) for the period	(1,363)	-	-	<b>(1,363)</b>
Appropriation (equity injection)	-	-	-	-
<b>Estimated closing balance as at 30 June 2024</b>	<b>549</b>	<b>1,830</b>	<b>31,824</b>	<b>34,203</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	88,503	73,000	73,000	73,000	73,000
Appropriations	35,343	35,544	36,524	36,700	37,171
Other cash received	23	30	30	-	-
Interest	2,385	4,600	4,000	4,000	4,000
<b>Total cash received</b>	<b>126,254</b>	<b>113,174</b>	<b>113,554</b>	<b>113,700</b>	<b>114,171</b>
<b>Cash used</b>					
Employees	60,435	86,762	87,673	88,919	89,661
Suppliers	45,876	18,956	16,931	18,825	16,400
Interest payments on lease liability	351	280	237	200	270
Repayment of appropriation	497	-	-	-	-
<b>Total cash used</b>	<b>107,159</b>	<b>105,998</b>	<b>104,841</b>	<b>107,944</b>	<b>106,331</b>
<b>Net cash from (or used by) operating activities</b>	<b>19,095</b>	<b>7,176</b>	<b>8,713</b>	<b>5,756</b>	<b>7,840</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Investments	-	-	-	-	-
Purchase of property, plant and equipment and intangibles	524	1,945	2,445	945	2,000
<b>Total cash used</b>	<b>524</b>	<b>1,945</b>	<b>2,445</b>	<b>945</b>	<b>2,000</b>
<b>Net cash from (or used by) investing activities</b>	<b>(524)</b>	<b>(1,945)</b>	<b>(2,445)</b>	<b>(945)</b>	<b>(2,000)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Lease principal repayments	4,940	5,138	5,368	5,611	5,840
<b>Total cash used</b>	<b>4,940</b>	<b>5,138</b>	<b>5,368</b>	<b>5,611</b>	<b>5,840</b>
<b>Net cash from (or used by) financing activities</b>	<b>(4,940)</b>	<b>(5,138)</b>	<b>(5,368)</b>	<b>(5,611)</b>	<b>(5,840)</b>
<b>Net increase (or decrease) in cash held</b>	<b>13,631</b>	<b>93</b>	<b>900</b>	<b>(800)</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	93,148	106,779	106,872	107,772	106,972
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>106,779</b>	<b>106,872</b>	<b>107,772</b>	<b>106,972</b>	<b>106,972</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
<b>Total items</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded internally from departmental resources <sup>(b)</sup>	524	1,945	2,445	945	2,000
<b>Total acquisitions of non-financial assets</b>	<b>524</b>	<b>1,945</b>	<b>2,445</b>	<b>945</b>	<b>2,000</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	524	1,945	2,445	945	2,000
<b>Total cash used to acquire asset</b>	<b>524</b>	<b>1,945</b>	<b>2,445</b>	<b>945</b>	<b>2,000</b>

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

<sup>(b)</sup> Funded from existing entity cash reserves resulting from prior year Bill 2 underspend.



**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	8,074	8,628	3,118	<b>19,820</b>
Gross book value - RoU	44,799	-	-	<b>44,799</b>
Accumulated depreciation/ amortisation and impairment	(4,278)	(5,746)	(1,544)	<b>(11,568)</b>
Accumulated depreciation/ amortisation and impairment - RoU	(17,922)	-	-	<b>(17,922)</b>
<b>Opening net book balance</b>	<b>30,673</b>	<b>2,882</b>	<b>1,574</b>	<b>35,129</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	-	-	-	-
By purchase - internal resources	1,000	945	-	<b>1,945</b>
By purchase - RoU	1,099	-	-	<b>1,099</b>
<b>Total additions</b>	<b>2,099</b>	<b>945</b>	<b>-</b>	<b>3,044</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(655)	(945)	(200)	<b>(1,800)</b>
Depreciation/amortisation expense - RoU	(4,794)	-	-	<b>(4,794)</b>
<b>Total other movements</b>	<b>(5,449)</b>	<b>(945)</b>	<b>(200)</b>	<b>(6,594)</b>
<b>As at 30 June 2024</b>				
Gross book value	9,074	9,573	3,118	<b>21,765</b>
Gross book value - RoU	45,898	-	-	<b>45,898</b>
Accumulated depreciation/amortisation and impairment	(4,933)	(6,691)	(1,744)	<b>(13,368)</b>
Accumulated depreciation/amortisation and impairment - RoU	(22,716)	-	-	<b>(22,716)</b>
<b>Closing net book balance</b>	<b>27,323</b>	<b>2,882</b>	<b>1,374</b>	<b>31,579</b>

RoU = Right-of-Use asset



## Organ and Tissue Authority

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# Organ and Tissue Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Organ and Tissue Authority (OTA) is a statutory authority established by the *Australian Organ and Tissue Donation and Transplantation Authority Act 2008* and a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

For a full outline of the OTA's strategic direction, refer page 404 of the *Health and Aged Care Portfolio Budget Statements 2023–24*.

## **1.2 Entity resource statement**

The entity resource statement details the resourcing for OTA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill (Nos. 3 and 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: OTA resource statement — Additional Estimates for 2023–24 as at February 2024**

	2022–23 Actual available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total Estimate at AEs \$'000
<b>DEPARTMENTAL</b>				
Prior year appropriation available <sup>(a)</sup>	3,354	4,102	-	4,102
<b>Annual appropriations</b>				
Ordinary annual services <sup>(b)</sup>				
Departmental appropriation	6,194	6,265	500	6,765
s74 retained revenue receipts <sup>(c)</sup>	149	-	-	-
Departmental Capital Budget <sup>(d)</sup>	264	272	-	272
Other services <sup>(e)</sup>				
Equity injection	-	-	-	-
<b>Total departmental annual appropriations</b>	<b>6,607</b>	<b>6,537</b>	<b>500</b>	<b>7,037</b>
<b>Total departmental resourcing</b>	<b>9,961</b>	<b>10,639</b>	<b>500</b>	<b>11,139</b>
<b>ADMINISTERED</b>				
Prior year appropriation available <sup>(a)</sup>	8,619	143	-	143
<b>Annual appropriations</b>				
Ordinary annual services <sup>(b)</sup>				
Outcome 1	49,131	51,566	(500)	51,066
<b>Total administered annual appropriations</b>	<b>49,131</b>	<b>51,566</b>	<b>(500)</b>	<b>51,066</b>
<b>Total administered resourcing</b>	<b>57,750</b>	<b>51,709</b>	<b>(500)</b>	<b>51,209</b>
<b>Total resourcing for OTA</b>	<b>67,711</b>	<b>62,348</b>	<b>-</b>	<b>62,348</b>
	<b>2022–23 Actual</b>			<b>2023–24 Revised</b>
<b>Average staffing level (number)</b>	28			30

All figures are GST exclusive.

<sup>(a)</sup> The estimate at Budget has been updated to reflect the OTA's 2022–23 Annual Report.

<sup>(b)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.

<sup>(c)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(d)</sup> Departmental Capital Budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer to OTA's Table 3.6 Departmental Capital Budget Statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

<sup>(e)</sup> *Appropriation Act (No. 2) 2023–24* and Appropriation Bill (No. 2) 2023–24 and associated Bills.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: OTA 2023–24 measures since the Budget**

This table is not applicable to the OTA.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for OTA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (Nos. 3 and 4).

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Reclassification of funding from administered to departmental	(500)	(500)	(500)	(500)
Price parameter adjustments <sup>(a)</sup>	-	51	156	160
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
Reclassification of funding from administered to departmental	500	500	500	500
Price parameter adjustments <sup>(a)</sup>	-	10	26	27
<b>Total</b>	<b>-</b>	<b>61</b>	<b>182</b>	<b>187</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.

## 1.5 Breakdown of additional estimates by appropriation bill

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

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022–23 Available <sup>(a)</sup> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Outcome 1</b>					
Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.					
Departmental	6,458	6,537	7,037	500	-
Administered	49,131	51,566	51,066	-	(500)
<b>Total appropriation administered and departmental Bill (No. 3)</b>	<b>55,589</b>	<b>58,103</b>	<b>58,103</b>	<b>500</b>	<b>(500)</b>

<sup>(a)</sup> 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

This table is not applicable to OTA in 2023–24.



## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1:** Improved access to organ and tissue transplants, including through a nationally coordinated and consistent approach and system.

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses and resources for Outcome 1**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>Program 1.1: A Nationally Coordinated System for Organ and Tissue Donation for Transplantation</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	49,121	51,066	51,956	53,143	54,292
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	5,765	6,520	6,674	6,755	6,872
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	621	753	844	847	849
Operating deficit (surplus)	(86)	-	-	-	-
<b>Total for Program 1.1</b>	<b>55,421</b>	<b>58,339</b>	<b>59,474</b>	<b>60,745</b>	<b>62,013</b>
<b>Total expenses for Outcome 1</b>	<b>55,421</b>	<b>58,339</b>	<b>59,474</b>	<b>60,745</b>	<b>62,013</b>

  

	2022–23 Actual	2023–24 Revised
<b>Average staffing level (number)</b>	28	30

<sup>(a)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.

<sup>(b)</sup> Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources' (s74).

<sup>(c)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

#### Performance measure for the OTA

There have been no changes to performance information for the OTA since the 2023–24 Budget which require new or modified performance measures. Refer page 409 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for current performance information.

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

Table 3.1 is not applicable to the OTA in 2023–24 as it does not manage any special accounts.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

##### Departmental resources

For the Budget and forward years, the OTA is expecting a break-even position net of unfunded depreciation and amortisation expenses. In 2023–24 the OTA has appropriation revenue of \$7.037 million and total expenses are estimated at \$7.273 million. This amount includes a reclassification of \$0.5 million from administered to departmental resourcing to primarily support a modern digital communications function which is key to increasing the number of Australian's who are registered organ donors.

##### Balance Sheet

The OTA's net assets are expected to remain relatively stable across the forward years.

##### Administered resources

The OTA administers funds associated with the delivery of the Australian Government's national program to increase organ and tissue donation for transplantation. Funding is provided to jurisdictions to deliver organ and tissue donation services in selected public and private hospitals. State and territory governments use these funds to employ donation specialist staff – the DonateLife Network – to deliver organ and tissue donation services.

In 2023–24, the OTA has forecast Administered expenses of \$51.066 million.

## 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,829	5,656	5,776	5,835	5,953
Supplier expenses	944	922	932	965	975
Depreciation and amortisation	521	650	740	742	743
Interest on RoU	3	45	70	60	50
Write-down and impairment of assets	3	-	-	-	-
<b>Total expenses</b>	<b>6,300</b>	<b>7,273</b>	<b>7,518</b>	<b>7,602</b>	<b>7,721</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Other revenue	-	-	-	-	-
<b>Total revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	100	103	104	105	106
<b>Total gains</b>	<b>100</b>	<b>103</b>	<b>104</b>	<b>105</b>	<b>106</b>
<b>Total own-source income</b>	<b>100</b>	<b>103</b>	<b>104</b>	<b>105</b>	<b>106</b>
<b>Net cost of (contribution by) services</b>	<b>6,200</b>	<b>7,170</b>	<b>7,414</b>	<b>7,497</b>	<b>7,615</b>
Revenue from Government	6,089	6,765	6,920	7,021	7,160
<b>Surplus (deficit)</b>	<b>(111)</b>	<b>(405)</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(111)</b>	<b>(405)</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(111)</b>	<b>(405)</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

<b>Note: Reconciliation of comprehensive income attributable to the entity</b>					
	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(111)</b>	<b>(405)</b>	<b>(494)</b>	<b>(476)</b>	<b>(455)</b>
plus non-appropriated expenses depreciation and amortisation expenses	222	351	441	443	444
plus depreciation and amortisation expenses for RoU	299	299	299	299	299
less lease principal repayments	(324)	(245)	(246)	(266)	(288)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>86</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	121	121	121	121	121
Receivables	3,888	1,888	1,888	1,888	1,888
<b>Total financial assets</b>	<b>4,009</b>	<b>2,009</b>	<b>2,009</b>	<b>2,009</b>	<b>2,009</b>
<b>Non-financial assets</b>					
Land and buildings	171	3,998	3,441	3,649	3,857
Property, plant and equipment	134	144	147	98	99
Intangibles	147	257	351	477	555
Other	32	32	32	32	32
<b>Total non-financial assets</b>	<b>484</b>	<b>4,431</b>	<b>3,971</b>	<b>4,256</b>	<b>4,543</b>
<b>Total assets</b>	<b>4,493</b>	<b>6,440</b>	<b>5,980</b>	<b>6,265</b>	<b>6,552</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	52	52	52	52	52
Other payables	265	265	265	265	265
<b>Total payables</b>	<b>317</b>	<b>317</b>	<b>317</b>	<b>317</b>	<b>317</b>
<b>Interest bearing liabilities</b>					
Leases	110	2,190	1,944	2,423	2,880
<b>Total interest bearing liabilities</b>	<b>110</b>	<b>2,190</b>	<b>1,944</b>	<b>2,423</b>	<b>2,880</b>
<b>Provisions</b>					
Employees	1,235	1,235	1,235	1,235	1,235
<b>Total provisions</b>	<b>1,235</b>	<b>1,235</b>	<b>1,235</b>	<b>1,235</b>	<b>1,235</b>
<b>Total liabilities</b>	<b>1,662</b>	<b>3,742</b>	<b>3,496</b>	<b>3,975</b>	<b>4,432</b>
<b>Net Assets</b>	<b>2,831</b>	<b>2,698</b>	<b>2,484</b>	<b>2,290</b>	<b>2,120</b>
<b>EQUITY</b>					
Contributed equity	4,205	4,477	4,757	5,039	5,324
Reserves	666	666	666	666	666
Retained surpluses or (accumulated deficits)	(2,040)	(2,445)	(2,939)	(3,415)	(3,870)
<b>Total equity</b>	<b>2,831</b>	<b>2,698</b>	<b>2,484</b>	<b>2,290</b>	<b>2,120</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(2,040)	666	4,205	<b>2,831</b>
Opening balance adjustment	-	-	-	-
Surplus (deficit) for the period	(405)	-	-	<b>(405)</b>
Capital budget - Bill 1 (DCB)	-	-	272	<b>272</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(2,445)</b>	<b>666</b>	<b>4,477</b>	<b>2,698</b>

DCB = Departmental Capital Budget

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,016	8,765	6,920	7,021	7,160
Net GST received	110	165	200	200	200
Section 74 Receipts	149	-	-	-	-
<b>Total cash received</b>	<b>6,275</b>	<b>8,930</b>	<b>7,120</b>	<b>7,221</b>	<b>7,360</b>
<b>Cash used</b>					
Employees	4,715	5,656	5,776	5,835	5,953
Suppliers	964	819	828	860	869
Interest payments on lease liability	3	45	70	60	50
GST paid	-	165	200	200	200
s74 receipts transferred to the OPA	149	-	-	-	-
Other	110	-	-	-	-
<b>Total cash used</b>	<b>5,941</b>	<b>6,685</b>	<b>6,874</b>	<b>6,955</b>	<b>7,072</b>
<b>Net cash from (or used by) operating activities</b>	<b>334</b>	<b>2,245</b>	<b>246</b>	<b>266</b>	<b>288</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	74	2,272	280	282	285
<b>Total cash used</b>	<b>74</b>	<b>2,272</b>	<b>280</b>	<b>282</b>	<b>285</b>
<b>Net cash from (or used by) investing activities</b>	<b>(74)</b>	<b>(2,272)</b>	<b>(280)</b>	<b>(282)</b>	<b>(285)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	74	272	280	282	285
<b>Total cash received</b>	<b>74</b>	<b>272</b>	<b>280</b>	<b>282</b>	<b>285</b>
<b>Cash used</b>					
Lease principal repayments	326	245	246	266	288
<b>Total cash used</b>	<b>326</b>	<b>245</b>	<b>246</b>	<b>266</b>	<b>288</b>
<b>Net cash from (or used by) financing activities</b>	<b>(252)</b>	<b>27</b>	<b>34</b>	<b>16</b>	<b>(3)</b>
<b>Net increase (or decrease) in cash held</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	113	121	121	121	121
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>121</b>	<b>121</b>	<b>121</b>	<b>121</b>	<b>121</b>

DCB = Departmental Capital Budget  
OPA = Official Public Account

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	264	272	280	282	285
Equity injections - Bill 2	-	-	-	-	-
<b>Total capital appropriations</b>	<b>264</b>	<b>272</b>	<b>280</b>	<b>282</b>	<b>285</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	264	272	280	282	285
<b>Total items</b>	<b>264</b>	<b>272</b>	<b>280</b>	<b>282</b>	<b>285</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	-	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	74	272	280	282	285
Funded internally from departmental resources	-	2,000	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>74</b>	<b>2,272</b>	<b>280</b>	<b>282</b>	<b>285</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	74	2,272	280	282	285
<b>Total cash used to acquire assets</b>	<b>74</b>	<b>2,272</b>	<b>280</b>	<b>282</b>	<b>285</b>

DCB = Departmental Capital Budget

<sup>(a)</sup> Includes both current Appropriation Bill (No. 2), prior Act 2, 4, 6 appropriations and special capital appropriations.

<sup>(b)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.



**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	15	207	557	<b>779</b>
Gross book value - RoU	1,501	-	-	<b>1,501</b>
Accumulated depreciation/amortisation and impairment	(148)	(73)	(410)	<b>(631)</b>
Accumulated depreciation/amortisation and impairment - RoU	(1,197)	-	-	<b>(1,197)</b>
<b>Opening net book balance</b>	<b>171</b>	<b>134</b>	<b>147</b>	<b>452</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	2,000	58	214	<b>2,272</b>
By purchase - RoU	2,325	-	-	<b>2,325</b>
Other movements	-	-	-	-
<b>Total additions</b>	<b>4,325</b>	<b>58</b>	<b>214</b>	<b>4,597</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(199)	(48)	(104)	<b>(351)</b>
Depreciation/amortisation expense - RoU	(299)	-	-	<b>(299)</b>
<b>Total other movements</b>	<b>(498)</b>	<b>(48)</b>	<b>(104)</b>	<b>(650)</b>
<b>As at 30 June 2024</b>				
Gross book value	2,015	265	771	<b>3,051</b>
Gross book value - RoU	3,826	-	-	<b>3,826</b>
Accumulated depreciation/amortisation and impairment	(347)	(121)	(514)	<b>(982)</b>
Accumulated depreciation/amortisation and impairment - RoU	(1,496)	-	-	<b>(1,496)</b>
<b>Closing net book balance</b>	<b>3,998</b>	<b>144</b>	<b>257</b>	<b>4,399</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	2,611	4,988	4,816	4,857	4,660
Grants	46,510	46,078	47,140	48,286	49,632
<b>Total expenses administered on behalf of Government</b>	<b>49,121</b>	<b>51,066</b>	<b>51,956</b>	<b>53,143</b>	<b>54,292</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other revenue	-	-	-	-	-
<b>Total non-taxation revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	89	89	89	89	89
Receivables	795	795	795	795	795
<b>Total financial assets</b>	<b>884</b>	<b>884</b>	<b>884</b>	<b>884</b>	<b>884</b>
<b>Non-financial assets</b>					
Prepayments	133	133	133	133	133
<b>Total non-financial assets</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>133</b>	<b>133</b>
<b>Total assets administered on behalf of Government</b>	<b>1,017</b>	<b>1,017</b>	<b>1,017</b>	<b>1,017</b>	<b>1,017</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Payables</b>					
Suppliers	106	106	106	106	106
Grants	9,887	9,887	9,887	9,887	9,887
Other	-	864	864	864	864
<b>Total payables</b>	<b>9,993</b>	<b>10,857</b>	<b>10,857</b>	<b>10,857</b>	<b>10,857</b>
<b>Total liabilities administered on behalf of Government</b>	<b>9,993</b>	<b>10,857</b>	<b>10,857</b>	<b>10,857</b>	<b>10,857</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward Estimate \$'000	2025–26 Forward Estimate \$'000	2026–27 Forward Estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
GST received	925	750	750	750	750
Other	-	-	-	-	-
<b>Total cash received</b>	<b>925</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
<b>Cash used</b>					
Grant payments	45,851	46,828	47,890	49,036	50,382
Suppliers	3,006	4,988	4,816	4,857	4,660
<b>Total cash used</b>	<b>48,857</b>	<b>51,816</b>	<b>52,706</b>	<b>53,893</b>	<b>55,042</b>
<b>Net cash from (or used by) operating activities</b>	<b>(47,932)</b>	<b>(51,066)</b>	<b>(51,956)</b>	<b>(53,143)</b>	<b>(54,292)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(47,932)</b>	<b>(51,066)</b>	<b>(51,956)</b>	<b>(53,143)</b>	<b>(54,292)</b>
Cash at beginning of reporting period	143	89	89	89	89
Cash from the OPA for:					
- appropriations	47,878	51,816	52,706	53,893	55,042
Cash to the OPA for:					
- appropriations	-	(750)	(750)	(750)	(750)
<b>Cash at end of reporting period</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>89</b>	<b>89</b>

OPA = Official Public Account

## Professional Services Review

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# Professional Services Review

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The role and functions of the Professional Services Review (PSR) are set out in Part VAA of the *Health Insurance Act 1973*. The PSR is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

For a full outline of PSR's strategic direction, refer page 424 of the *Health and Aged Care Portfolio Budget Statements 2023–24*.

## 1.2 Entity resource statement

The entity resource statement details the resourcing for PSR at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills (No. 3 and 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: PSR resource statement — Additional Estimates for 2023–24 as at February 2024**

	2022–23 Actual available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimate \$'000	2023–24 Total estimate at AEs \$'000
<b>DEPARTMENTAL</b>				
Prior year appropriation available	8,296	9,170	3,176	12,346
<b>Annual appropriations</b>				
Ordinary annual services <sup>(a)</sup>				
Departmental appropriation	13,588	13,705	(500)	13,205
s74 retained revenue receipts <sup>(b)</sup>	-	-	-	-
Departmental Capital Budget <sup>(c)</sup>	954	2,136	500	2,636
Other services <sup>(d)</sup>				
Equity injection	-	-	-	-
<b>Total departmental annual appropriations</b>	<b>14,542</b>	<b>15,841</b>	<b>-</b>	<b>15,841</b>
<b>Total departmental resourcing</b>	<b>22,838</b>	<b>25,011</b>	<b>3,176</b>	<b>28,187</b>
<b>Total resourcing for PSR</b>	<b>22,838</b>	<b>25,011</b>	<b>3,176</b>	<b>28,187</b>
	<b>2022–23 Actual</b>			<b>2023–24 Revised</b>
<b>Average staffing level (number)</b>	31			33

All figures are GST exclusive.

<sup>(a)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24, and associated Bills.

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental Capital Budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer Table 3.5: Departmental Capital Budget Statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

<sup>(d)</sup> *Appropriation Act (No. 2) 2023–24*, Appropriation Bill (No. 4) 2023–24 and associated Bills.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

#### Table 1.2: PSR 2023–24 measures since the Budget

This table is not applicable to the PSR.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for PSR at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills (Nos. 3 and 4).

#### Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>				
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
Reclassification of funding to DCB	500	-	-	-
Reclassification of funding from operating	(500)	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	15	48	50
<b>Total</b>	<b>-</b>	<b>15</b>	<b>48</b>	<b>50</b>

DCB = Departmental Capital Budget

<sup>(a)</sup> See explanation in Portfolio Glossary



## 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for PSR through Appropriation Bill (No. 3) and (No. 4).

**Table 1.4: Appropriation Bill (No. 3) 2023–2024**

	2022–23 Available <sup>(a)</sup> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>Departmental</b>					
<b>Outcome 1</b>					
Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme	14,542	15,841	15,841	-	-
<b>Total Appropriation Bill (No. 3) departmental</b>	<b>14,542</b>	<b>15,841</b>	<b>15,841</b>	<b>-</b>	<b>-</b>

<sup>(a)</sup> The 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

**Table 1.5: Appropriation Bill (No. 4) 2023–2024**

This table is not applicable to PSR in 2023–24.

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1:** A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits schemes.

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme</b>					
Departmental expenses					
Departmental appropriation <sup>(a)</sup>	13,451	12,679	15,493	15,722	16,169
Expenses not requiring appropriation in the Budget year <sup>(b)</sup>	855	1,449	892	941	941
Operating deficit (surplus)	(3,139)	-	-	-	-
<b>Total for Program 1.1</b>	<b>11,167</b>	<b>14,128</b>	<b>16,385</b>	<b>16,663</b>	<b>17,110</b>
<b>Total expenses for Outcome 1</b>	<b>11,167</b>	<b>14,128</b>	<b>16,385</b>	<b>16,663</b>	<b>17,110</b>

  

	2022–23	2023–24
<b>Average staffing level (number)</b>	31	33

<sup>(a)</sup> Departmental appropriation combines 'Ordinary annual services (Appropriation Bill (No. 1))' and 'Revenue from independent sources (s74)'.

<sup>(b)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense and audit fees.

#### Performance measure for the PSR

There have been no changes to performance information for the PSR since the 2023–24 Budget which require new or modified performance measures. Refer page 428 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for current performance information.

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 Special account flows and balances**

#### **Estimates of special account flows and balances**

Table 3.1 is not applicable to the PSR in 2023–24 as it does not manage any special accounts.

### **3.2 Budgeted financial statements**

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

##### **Departmental resources**

##### **Comprehensive Income Statement**

The PSR is anticipating a break-even position for the Budget and forward years. The Budget year and forward years have been adjusted for unfunded depreciation and amortisation expenses.

##### **Balance Sheet**

The PSR's net assets are expected to remain relatively stable over the forward years.

### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	4,602	5,367	5,915	6,061	6,199
Supplier expenses	5,810	7,253	9,526	9,623	9,947
Depreciation and amortisation	732	1,404	847	896	896
Interest on RoU	20	101	88	74	59
Other expenses	3	3	9	9	9
<b>Total expenses</b>	<b>11,167</b>	<b>14,128</b>	<b>16,385</b>	<b>16,663</b>	<b>17,110</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	220	-	-	-	-
Other revenue	43	-	-	-	-
<b>Total revenue</b>	<b>263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	2	45	45	45	45
<b>Total gains</b>	<b>2</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>Total own-source income</b>	<b>265</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>
<b>Net cost of (contribution by) services</b>	<b>10,902</b>	<b>14,083</b>	<b>16,340</b>	<b>16,618</b>	<b>17,065</b>
Revenue from Government	13,588	13,205	16,015	16,265	16,733
<b>Surplus (deficit)</b>	<b>2,686</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>2,686</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	121	-	-	-	-
<b>Total other comprehensive income</b>	<b>121</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other comprehensive income attributable to the Australian Government</b>	<b>2,807</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	<b>2022–23</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>	<b>2026–27</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>2,807</b>	<b>(878)</b>	<b>(325)</b>	<b>(353)</b>	<b>(332)</b>
plus non-appropriated expenses					
depreciation and amortisation expenses	360	741	362	411	411
plus depreciation and amortisation expenses for RoU	372	663	485	485	485
less lease principal repayments	(400)	(526)	(522)	(543)	(564)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>3,139</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	80	80	80	80	80
Receivables	12,402	11,542	11,545	11,549	11,553
<b>Total financial assets</b>	<b>12,482</b>	<b>11,622</b>	<b>11,625</b>	<b>11,629</b>	<b>11,633</b>
<b>Non-financial assets</b>					
Land and buildings	384	5,645	4,855	4,065	3,275
Property, plant and equipment	195	299	252	317	384
Intangibles	147	409	639	709	779
Other	125	125	125	125	125
<b>Total non-financial assets</b>	<b>852</b>	<b>6,478</b>	<b>5,871</b>	<b>5,216</b>	<b>4,563</b>
<b>Total assets</b>	<b>13,334</b>	<b>18,100</b>	<b>17,496</b>	<b>16,845</b>	<b>16,196</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	592	569	569	569	569
Other payables	118	106	106	106	106
<b>Total payables</b>	<b>709</b>	<b>675</b>	<b>675</b>	<b>675</b>	<b>675</b>
<b>Interest bearing liabilities</b>					
Leases	191	3,059	2,537	1,994	1,430
<b>Total interest bearing liabilities</b>	<b>191</b>	<b>3,059</b>	<b>2,537</b>	<b>1,994</b>	<b>1,430</b>
<b>Provisions</b>					
Employees	1,215	1,323	1,323	1,323	1,323
Other provisions	130	196	199	203	207
<b>Total provisions</b>	<b>1,345</b>	<b>1,519</b>	<b>1,522</b>	<b>1,526</b>	<b>1,530</b>
<b>Total liabilities</b>	<b>2,245</b>	<b>5,253</b>	<b>4,734</b>	<b>4,195</b>	<b>3,635</b>
<b>Net assets</b>	<b>11,089</b>	<b>12,847</b>	<b>12,762</b>	<b>12,650</b>	<b>12,561</b>
<b>EQUITY</b>					
Contributed equity	3,190	5,826	6,066	6,307	6,550
Reserves	1,066	1,067	1,067	1,067	1,067
Retained surpluses or (accumulated deficits)	6,833	5,954	5,629	5,276	4,944
<b>Total equity</b>	<b>11,089</b>	<b>12,847</b>	<b>12,762</b>	<b>12,650</b>	<b>12,561</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	<b>Retained earnings</b>	<b>Asset revaluation reserve</b>	<b>Contributed equity/ capital</b>	<b>Total equity</b>
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	6,832	1,067	3,190	<b>11,089</b>
Opening balance adjustment	-	-	-	-
Surplus (deficit) for the period	(878)	-	-	<b>(878)</b>
Capital budget - Bill 1 (DCB)	-	-	2,636	<b>2,636</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>5,954</b>	<b>1,067</b>	<b>5,826</b>	<b>12,847</b>

DCB = Departmental Capital Budget

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	9,732	14,065	16,012	16,261	16,729
Sale of goods and rendering of services	222	-	-	-	-
Net GST received	452	469	470	470	470
<b>Total cash received</b>	<b>10,406</b>	<b>14,534</b>	<b>16,482</b>	<b>16,731</b>	<b>17,199</b>
<b>Cash used</b>					
Employees	4,644	5,270	5,915	6,061	6,199
Suppliers	5,994	7,700	9,951	10,048	10,372
Interest payments on lease liability	10	101	88	74	59
Cash to the OPA	213	-	-	-	-
<b>Total cash used</b>	<b>10,861</b>	<b>13,071</b>	<b>15,954</b>	<b>16,183</b>	<b>16,630</b>
<b>Net cash from (or used by) operating activities</b>	<b>(455)</b>	<b>1,463</b>	<b>528</b>	<b>548</b>	<b>569</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	98	3,573	246	246	248
<b>Total cash used</b>	<b>98</b>	<b>3,573</b>	<b>246</b>	<b>246</b>	<b>248</b>
<b>Net cash from (or used by) investing activities</b>	<b>(98)</b>	<b>(3,573)</b>	<b>(246)</b>	<b>(246)</b>	<b>(248)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Capital budget - Bill 1 (DCB)	954	2,636	240	241	243
<b>Total cash received</b>	<b>954</b>	<b>2,636</b>	<b>240</b>	<b>241</b>	<b>243</b>
<b>Cash used</b>					
Lease principal repayments	400	526	522	543	564
<b>Total cash used</b>	<b>400</b>	<b>526</b>	<b>522</b>	<b>543</b>	<b>564</b>
<b>Net cash from (or used by) financing activities</b>	<b>554</b>	<b>2,110</b>	<b>(282)</b>	<b>(302)</b>	<b>(321)</b>
<b>Net increase (or decrease) in cash held</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	79	80	80	80	80
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>	<b>80</b>

DCB = Departmental Capital Budget  
OPA = Official Public Account



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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	954	2,636	240	241	243
<b>Total capital appropriations</b>	<b>954</b>	<b>2,636</b>	<b>240</b>	<b>241</b>	<b>243</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	97	2,636	240	241	243
<b>Total items</b>	<b>97</b>	<b>2,636</b>	<b>240</b>	<b>241</b>	<b>243</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations					
- DCB <sup>(a)</sup>	954	2,636	240	241	243
Funded internally from departmental resources	-	1,000	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>954</b>	<b>3,636</b>	<b>240</b>	<b>241</b>	<b>243</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	98	3,573	246	246	248
<b>Total cash used to acquire assets</b>	<b>98</b>	<b>3,573</b>	<b>246</b>	<b>246</b>	<b>248</b>

DCB = Departmental Capital Budget

<sup>(a)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	176	510	690	<b>1,376</b>
Gross book value - RoU	1,604	-	-	<b>1,604</b>
Accumulated depreciation/amortisation and impairment	(11)	(314)	(543)	<b>(868)</b>
Accumulated depreciation/amortisation and impairment - RoU	(1,385)	-	-	<b>(1,385)</b>
<b>Opening net book balance</b>	<b>384</b>	<b>196</b>	<b>147</b>	<b>727</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services	3,085	200	351	<b>3,636</b>
By purchase - RoU	3,394	-	-	<b>3,394</b>
<b>Total additions</b>	<b>6,479</b>	<b>200</b>	<b>351</b>	<b>7,030</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(555)	(97)	(89)	<b>(741)</b>
Depreciation/amortisation expense - RoU	(663)	-	-	<b>(663)</b>
<b>Total other movements</b>	<b>(1,218)</b>	<b>(97)</b>	<b>(89)</b>	<b>(1,404)</b>
<b>As at 30 June 2024</b>				
Gross book value	3,261	710	1,041	<b>5,012</b>
Gross book value - RoU	4,998	-	-	<b>4,998</b>
Accumulated depreciation/amortisation and impairment	(566)	(411)	(632)	<b>(1,609)</b>
Accumulated depreciation/amortisation and impairment - RoU	(2,048)	-	-	<b>(2,048)</b>
<b>Closing net book balance</b>	<b>5,645</b>	<b>299</b>	<b>409</b>	<b>6,353</b>

RoU = Right-of-Use asset

## Sport Integrity Australia

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# Sport Integrity Australia

## Section 1: Entity overview and resources

### 1.1: Strategic direction statement

The role and functions of Sport Integrity Australia are set out in the *Sport Integrity Australia Act 2020*, the *Sport Integrity Australia Regulations 2020* and the National Anti-Doping Scheme. The agency is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

For a full outline of Sport Integrity Australia's strategic direction, refer page 442 of the *Health and Aged Care Portfolio Budget Statements 2023–24*.

## **1.2: Entity resource statement**

The entity resource statement details the resourcing for Sport Integrity Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills (Nos. 3 and 4), Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: Sport Integrity Australia resource statements — Additional Estimates for 2023–24 as at February 2024**

	2022–23 Actual available appropriation \$'000	2023–24 Estimate as at Budget \$'000	2023–24 Proposed Additional Estimates \$'000	2023–24 Total estimate at AEs \$'000
<b>DEPARTMENTAL</b>				
Prior year appropriation available	9,745	10,181	-	8,569
<b>Annual appropriations</b>				
Ordinary annual services <sup>(a)</sup>				
Departmental appropriation	31,601	32,308	3,721	36,029
s74 retained revenue receipts <sup>(b)</sup>	4,312	1,986	-	1,986
Departmental Capital Budget <sup>(c)</sup>	237	513	865	1,378
Other services <sup>(d)</sup>				
Equity injection	359	-	-	-
<b>Total departmental annual appropriations</b>	<b>36,509</b>	<b>34,807</b>	<b>4,586</b>	<b>39,393</b>
<b>Total departmental resourcing</b>	<b>46,254</b>	<b>44,988</b>	<b>4,586</b>	<b>47,962</b>
<b>ADMINISTERED</b>				
Prior year appropriation available	4,241	-	-	-
<b>Annual appropriations</b>				
Ordinary annual services <sup>(a)</sup>				
Outcome 1	5,405	4,526	2,226	6,752
Other services <sup>(d)</sup>				
Administered assets and liabilities	-	-	-	-
<b>Total administered annual appropriations</b>	<b>5,405</b>	<b>4,526</b>	<b>2,226</b>	<b>6,752</b>
<b>Total administered resourcing</b>	<b>9,646</b>	<b>4,526</b>	<b>2,226</b>	<b>6,752</b>
<b>Total resourcing for Sport Integrity Australia</b>	<b>55,900</b>	<b>49,514</b>	<b>6,812</b>	<b>54,714</b>
	<b>2022–23 Actual</b>			<b>2023–24 Revised</b>
<b>Average staffing level (number)</b>	151			167

All figures are GST exclusive.

<sup>(a)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.

<sup>(b)</sup> Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

<sup>(c)</sup> Departmental Capital Budgets (DCB) are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Refer to Sport Integrity Australia's Table 3.6 Departmental Capital Budget Statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

<sup>(d)</sup> *Appropriation Act (No. 2) 2023–24*, Appropriation Bill (No. 4) 2023–24 and associated Bills.

### 1.3: Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: Sport Integrity Australia 2023–24 measures since the Budget**

	Program	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Safety in Sport</b>					
Sport Integrity Australia					
Departmental payments	1.1	3,721	7,707	8,147	7,874
Departmental capital payments	1.1	865	-	-	-
<b>Total payments</b>		<b>4,586</b>	<b>7,707</b>	<b>8,147</b>	<b>7,874</b>
<b>Ratification of the Macolin Convention and establishment of National Sport Integrity Offences <sup>(a)</sup></b>					
Sport Integrity Australia					
Departmental payments	1.1	-	-	-	-
<b>Total payments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>(a)</sup> The cost of this measure will be met from existing resources.

### 1.4: Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Sport Integrity Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget**

	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000
<b>Program 1.1: Sport Integrity</b>				
<b>Changes to administered appropriations</b>				
Appropriation Bill (No. 3)				
Sport Integrity Program - reprofile of funding	2,226	-	-	-
Price parameter adjustments <sup>(a)</sup>	-	5	14	14
<b>Changes to departmental appropriations</b>				
Appropriation Bill (No. 3)				
<b>Measure - Safety in Sport</b>	4,586	7,707	8,147	7,874
Price parameter adjustments <sup>(a)</sup>	-	19	52	55
<b>Total</b>	<b>6,812</b>	<b>7,731</b>	<b>8,213</b>	<b>7,943</b>

<sup>(a)</sup> See explanation in Portfolio Glossary.

### 1.5: Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Sport Integrity Australia through Appropriation Bills (Nos. 3 and 4).

**Table 1.4: Appropriation Bill (No. 3) 2023–24**

	2022–23 Available <sup>(a)</sup> \$'000	2023–24 Budget \$'000	2023–24 Revised \$'000	Additional Estimates \$'000	Reduced estimates \$'000
<b>Outcome 1</b>					
Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters					
Departmental	31,838	32,821	37,407	4,586	-
Administered	5,405	4,526	6,752		-
<b>Total appropriation administered and departmental Bill (No. 3)</b>	<b>37,243</b>	<b>37,347</b>	<b>44,159</b>	<b>6,812</b>	<b>-</b>

<sup>(a)</sup> The 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Advance to the Finance Minister - section 51 withholdings - administrative quarantines +/- Machinery of Government transfers.

**Table 1.5: Appropriation Bill (No. 4) 2023–24**

This table is not applicable to Sport Integrity Australia in 2023–24.



## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1:** Protection of the integrity of Australian sport and the health and welfare of those who participate in sport through the coordination of a national approach to all sports integrity matters.

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>Program 1.1: Sport Integrity</b>					
Administered expenses					
Ordinary annual services <sup>(a)</sup>	2,989	6,752	4,689	4,774	4,874
Departmental expenses					
Departmental appropriation <sup>(b)</sup>	33,569	37,046	24,535	25,118	25,243
Expenses not requiring appropriation in the Budget year <sup>(c)</sup>	5,939	7,543	8,375	8,712	8,890
Operating deficit (surplus)	1,284	969	969	969	969
<b>Total for Program 1.1</b>	<b>43,781</b>	<b>52,310</b>	<b>38,568</b>	<b>39,573</b>	<b>39,976</b>
<b>Total expenses for Outcome 1</b>	<b>43,781</b>	<b>52,310</b>	<b>38,568</b>	<b>39,573</b>	<b>39,976</b>

  

	2022–23 Actual	2023–24 Revised
<b>Average staffing level (number)</b>	151	167

<sup>(a)</sup> *Appropriation Act (No. 1) 2023–24*, Appropriation Bill (No. 3) 2023–24 and associated Bills.

<sup>(b)</sup> Departmental appropriation combines 'Ordinary annual services' and 'Revenue from independent sources' (s74).

<sup>(c)</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expense, makegood expense, resources received free of charge and audit fees.

**Performance measure for Sport Integrity Australia**

There have been no changes to performance information for Sport Integrity Australia since the 2023–24 Budget which require new or modified performance measures. Refer to page 448 of the *Health and Aged Care Portfolio Budget Statements 2023–24* for current performance information.

## Section 3: Special account flows and budgeted financial statements

### 3.1: Special account flows and balances

#### Estimates of special account flows and balances

Table 3.1 is not applicable to Sport Integrity Australia in 2023–24 as it does not manage any special accounts.

### 3.2: Budgeted financial statements

#### 3.2.1 Analysis of Budgeted Financial Statements

#### Departmental resources

##### Comprehensive income statement

The Government provided Sport Integrity Australia funding to continue implementation of recommendations from the Review of Australia's Sports Integrity Arrangements under the Australian Government Sport Plan. Funding of \$19 million was provided over 2 years to 30 June 2024 to continue the independent complaints and disputes resolution model, effectively respond to shifting integrity threats across sport including escalating child safeguarding and child sexual abuse issues.

A further \$36.3 million has been provided from 2023–24 to 2027–28 to bolster safety in sport in Australia. The funding will enhance Sport Integrity Australia's capabilities and enable the delivery of new initiatives, including tackling abuse, bullying, discrimination, and sexual misconduct.

For the 2023–24 Budget year and the forward estimates, Sport Integrity Australia is budgeting for a break-even comprehensive income result net of unfunded depreciation and amortisation expenses.

Total operating revenue for 2023–24 is estimated at \$44.5 million and comprises appropriation funding for ordinary annual services of \$36 million and own source income of \$8.5 million, derived primarily from the provision of sample collection and analysis services. Administered annual appropriation funding for the Sport Integrity Program is \$6.7 million including \$2.2 million of unspent appropriation from last year.

We anticipate total budget expenditure in 2023–24 to be \$45.5 million, including \$1 million in unfunded depreciation and amortisation costs.

#### Balance sheet

Subject to the Government Response to the Wood Review and continuation of programs beyond 30 June 2024, movements are expected in assets and liabilities over the forward estimates period.

## 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	20,412	23,628	15,301	15,604	15,699
Supplier expenses	16,715	20,093	16,741	17,358	17,566
Grants	140	-	-	-	-
Depreciation and amortisation	2,151	1,752	1,752	1,752	1,752
Interest on RoU	73	85	85	85	85
Write down and impairment of assets	17	-	-	-	-
<b>Total expenses</b>	<b>39,508</b>	<b>45,558</b>	<b>33,879</b>	<b>34,799</b>	<b>35,102</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	1,789	1,800	1,800	1,800	1,800
Interest	-	-	-	-	-
Other revenue	253	186	186	186	186
<b>Total revenue</b>	<b>2,042</b>	<b>1,986</b>	<b>1,986</b>	<b>1,986</b>	<b>1,986</b>
<b>Gains</b>					
Resources received free of charge	4,581	6,574	7,406	7,743	7,921
<b>Total gains</b>	<b>4,581</b>	<b>6,574</b>	<b>7,406</b>	<b>7,743</b>	<b>7,921</b>
<b>Total own-source income</b>	<b>6,623</b>	<b>8,560</b>	<b>9,392</b>	<b>9,729</b>	<b>9,907</b>
<b>Net cost of (contribution by) services</b>	<b>32,885</b>	<b>36,998</b>	<b>24,487</b>	<b>25,070</b>	<b>25,195</b>
Revenue from Government	31,601	36,029	23,518	24,101	24,226
<b>Surplus (deficit)</b>	<b>(1,284)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(1,284)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(1,284)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**

<b>Note: Reconciliation of comprehensive income attributable to the entity</b>					
	<b>2022–23</b>	<b>2023–24</b>	<b>2024–25</b>	<b>2025–26</b>	<b>2026–27</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(1,284)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>	<b>(969)</b>
plus non-appropriated expenses depreciation and amortisation expenses	1,358	969	969	969	969
plus depreciation and amortisation expenses for RoU	794	783	783	783	783
less lease principal repayments	(779)	(783)	(783)	(783)	(783)
<b>Total comprehensive income (loss) attributable to the agency</b>	<b>89</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,310	5,310	5,310	5,310	5,310
Receivables	5,149	5,932	5,932	5,932	5,932
<b>Total financial assets</b>	<b>10,459</b>	<b>11,242</b>	<b>11,242</b>	<b>11,242</b>	<b>11,242</b>
<b>Non-financial assets</b>					
Land and buildings	12,950	12,233	10,782	9,333	7,884
Property, plant and equipment	429	545	708	872	1,039
Intangibles	1,418	2,097	1,923	1,749	1,575
Inventories	178	179	179	179	179
Other	189	189	189	189	189
<b>Total non-financial assets</b>	<b>15,164</b>	<b>15,243</b>	<b>13,781</b>	<b>12,322</b>	<b>10,866</b>
<b>Total assets</b>	<b>25,623</b>	<b>26,485</b>	<b>25,023</b>	<b>23,564</b>	<b>22,108</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,801	2,800	2,800	2,800	2,800
Other payables	841	797	797	797	797
<b>Total payables</b>	<b>3,642</b>	<b>3,597</b>	<b>3,597</b>	<b>3,597</b>	<b>3,597</b>
<b>Interest bearing liabilities</b>					
Leases	7,909	8,363	7,580	6,797	6,014
<b>Total interest bearing liabilities</b>	<b>7,909</b>	<b>8,363</b>	<b>7,580</b>	<b>6,797</b>	<b>6,014</b>
<b>Provisions</b>					
Employees	5,123	5,163	5,163	5,163	5,163
<b>Total provisions</b>	<b>5,123</b>	<b>5,163</b>	<b>5,163</b>	<b>5,163</b>	<b>5,163</b>
<b>Total liabilities</b>	<b>16,674</b>	<b>17,123</b>	<b>16,340</b>	<b>15,557</b>	<b>14,774</b>
<b>Net assets</b>	<b>8,949</b>	<b>9,362</b>	<b>8,683</b>	<b>8,007</b>	<b>7,334</b>
<b>EQUITY</b>					
Contributed equity	8,306	9,684	9,974	10,267	10,563
Reserves	1,392	1,393	1,393	1,393	1,393
Retained surpluses or accumulated deficits	(749)	(1,715)	(2,684)	(3,653)	(4,622)
<b>Total equity</b>	<b>8,949</b>	<b>9,362</b>	<b>8,683</b>	<b>8,007</b>	<b>7,334</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)**

	<b>Retained earnings</b>	<b>Asset revaluation reserve</b>	<b>Contributed equity/ capital</b>	<b>Total equity</b>
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2023</b>				
Balance carried forward from previous period	(749)	1,392	8,306	<b>8,949</b>
Opening balance adjustment	-	-	-	-
Surplus (deficit) for the period	(969)	-	-	<b>(969)</b>
Appropriation (equity injection)	-	-	-	-
Capital budget - Bill 1 (DCB)	-	-	1,378	<b>1,378</b>
<b>Estimated closing balance as at 30 June 2024</b>	<b>(1,718)</b>	<b>1,392</b>	<b>9,684</b>	<b>9,358</b>

DCB = Departmental Capital Budget

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	37,396	35,246	23,518	24,101	24,226
Goods and services	4,311	1,800	1,800	1,800	1,800
Net GST received	959	1,045	1,045	1,045	1,045
Other	-	186	186	186	186
<b>Total cash received</b>	<b>42,666</b>	<b>38,277</b>	<b>26,549</b>	<b>27,132</b>	<b>27,257</b>
<b>Cash used</b>					
Employees	18,232	23,628	15,301	15,604	15,699
Suppliers	18,480	13,781	10,380	10,660	10,690
Interest payments on lease liability	73	85	85	85	85
<b>Total cash used</b>	<b>36,785</b>	<b>37,494</b>	<b>25,766</b>	<b>26,349</b>	<b>26,474</b>
<b>Net cash from (or used by) operating activities</b>	<b>5,881</b>	<b>783</b>	<b>783</b>	<b>783</b>	<b>783</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	341	525	290	293	296
Purchase of intangibles	739	853	-	-	-
<b>Total cash used</b>	<b>1,080</b>	<b>1,378</b>	<b>290</b>	<b>293</b>	<b>296</b>
<b>Net cash from (or used by) investing activities</b>	<b>(1,080)</b>	<b>(1,378)</b>	<b>(290)</b>	<b>(293)</b>	<b>(296)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	628	1,378	290	293	296
Other contributed equity	-	-	-	-	-
Restructuring	-	-	-	-	-
<b>Total cash received</b>	<b>628</b>	<b>1,378</b>	<b>290</b>	<b>293</b>	<b>296</b>
<b>Cash used</b>					
Lease principal repayments	779	783	783	783	783
<b>Total cash used</b>	<b>779</b>	<b>783</b>	<b>783</b>	<b>783</b>	<b>783</b>
<b>Net cash from (or used by) financing activities</b>	<b>(151)</b>	<b>595</b>	<b>(493)</b>	<b>(490)</b>	<b>(487)</b>
<b>Net increase (or decrease) in cash held</b>	<b>4,650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	659	5,310	5,310	5,310	5,310
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>5,310</b>	<b>5,310</b>	<b>5,310</b>	<b>5,310</b>	<b>5,310</b>



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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	237	1,378	290	293	296
Equity injections - Bill 2	359	-	-	-	-
<b>Total capital appropriations</b>	<b>596</b>	<b>1,378</b>	<b>290</b>	<b>293</b>	<b>296</b>
<b>Total new capital appropriations represented by:</b>					
Purchase of non-financial assets	596	1,378	290	293	296
<b>Total items</b>	<b>596</b>	<b>1,378</b>	<b>290</b>	<b>293</b>	<b>296</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations - equity injection <sup>(a)</sup>	359	-	-	-	-
Funded by capital appropriation - DCB <sup>(b)</sup>	237	1,378	290	293	296
Funded internally from departmental resources	-	-	-	-	-
<b>Total acquisitions of non-financial assets</b>	<b>596</b>	<b>1,378</b>	<b>290</b>	<b>293</b>	<b>296</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	1,080	1,378	290	293	296
<b>Total cash used to acquire assets</b>	<b>1,080</b>	<b>1,378</b>	<b>290</b>	<b>293</b>	<b>296</b>

DCB = Departmental Capital Budget

<sup>(a)</sup> Includes both current Appropriation Bill (No. 2), prior Act 2/4/6 appropriations and special capital appropriations.<sup>(b)</sup> Does not include annual finance lease costs. Includes purchases from current and previous years' DCB.

**Table 3.7: Statement of departmental asset movements (Budget year 2023–24)**

	Buildings	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>				
Gross book value	5,881	487	3,306	<b>9,674</b>
Gross book value - RoU	9,726	-	-	<b>9,726</b>
Accumulated depreciation/amortisation and impairment	(162)	(38)	(1,888)	<b>(2,088)</b>
Accumulated depreciation/amortisation and impairment - RoU	(2,515)	-	-	<b>(2,515)</b>
<b>Opening net book balance</b>	<b>12,930</b>	<b>449</b>	<b>1,418</b>	<b>14,797</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity	300	225	853	<b>1,378</b>
By purchase - appropriation ordinary annual services	-	-	-	-
By purchase - internal resources	-	-	-	-
By purchase - RoU	452	-	-	<b>452</b>
<b>Total additions</b>	<b>752</b>	<b>225</b>	<b>853</b>	<b>1,830</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(666)	(129)	(174)	<b>(969)</b>
Depreciation/amortisation expense - RoU	(783)	-	-	<b>(783)</b>
<b>Total other movements</b>	<b>(1,449)</b>	<b>(129)</b>	<b>(174)</b>	<b>(1,752)</b>
<b>As at 30 June 2024</b>				
Gross book value	6,181	712	4,159	<b>11,052</b>
Gross book value - RoU	10,178	-	-	<b>10,178</b>
Accumulated depreciation/amortisation and impairment	(828)	(167)	(2,062)	<b>(3,057)</b>
Accumulated depreciation/amortisation and impairment - RoU	(3,298)	-	-	<b>(3,298)</b>
<b>Closing net book balance</b>	<b>12,233</b>	<b>545</b>	<b>2,097</b>	<b>14,875</b>

RoU = Right-of-Use asset

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	2,284	6,752	4,689	4,774	4,874
Employee benefits	705	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>2,989</b>	<b>6,752</b>	<b>4,689</b>	<b>4,774</b>	<b>4,874</b>
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Revenue					
Non-taxation					
Other revenue	-	-	-	-	-
<b>Total non-taxation revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total revenues administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Financial assets					
Cash and cash equivalents	808	808	808	808	808
Receivables	280	280	280	280	280
<b>Total financial assets</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>
<b>Total assets administered on behalf of Government</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>	<b>1,088</b>
<b>LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Payables					
Suppliers	636	636	636	636	636
<b>Total payables</b>	<b>636</b>	<b>636</b>	<b>636</b>	<b>636</b>	<b>636</b>
<b>Total liabilities administered on behalf of Government</b>	<b>636</b>	<b>636</b>	<b>636</b>	<b>636</b>	<b>636</b>

Prepared on Australian Accounting Standards basis.

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

	2022–23 Actual \$'000	2023–24 Revised Budget \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000	2026–27 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash used</b>					
Suppliers	1,802	6,752	4,689	4,774	4,874
Employees	710	-	-	-	-
<b>Total cash used</b>	<b>2,512</b>	<b>6,752</b>	<b>4,689</b>	<b>4,774</b>	<b>4,874</b>
<b>Net cash from (or used by) operating activities</b>	<b>(2,512)</b>	<b>(6,752)</b>	<b>(4,689)</b>	<b>(4,774)</b>	<b>(4,874)</b>
<b>Net increase (or decrease) in cash held</b>	<b>(2,512)</b>	<b>(6,752)</b>	<b>(4,689)</b>	<b>(4,774)</b>	<b>(4,874)</b>
Cash at beginning of reporting period	-	808	808	808	808
Cash from the OPA for:					
- appropriations	3,320	6,752	4,689	4,774	4,874
Cash to the OPA for:					
- appropriations	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>808</b>	<b>808</b>	<b>808</b>	<b>808</b>	<b>808</b>

OPA = Official Public Account

## Portfolio glossary

<b>Accumulated depreciation</b>	The aggregate depreciation recorded for a particular depreciating asset.
<b>Additional Estimates</b>	The Additional Estimates process updates estimates from the previous Budget update.
<b>Additional Estimates Bills or Acts</b>	Where amounts appropriated in the annual appropriation acts at Budget time are insufficient, Parliament may appropriate more funds to Portfolios through the Additional Estimates Acts. These are Appropriation Bills (Nos. 3 and 4), and a separate Bill for Parliamentary Departments (Appropriations (Parliamentary Departments) Bill (No.2)). These Bills are introduced into the Parliament sometime after the Budget Bills.
<b>Administered items</b>	Expenses, revenues, assets or liabilities managed by entities on behalf of the Australian Government. Entities do not control administered items. Administered items include grants, subsidies and benefits (for example, funding for the Pharmaceutical Benefits Scheme).
<b>Annual appropriation</b>	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the Additional Estimates process. Parliamentary Departments have their own appropriations.
<b>Appropriation</b>	The amount of public moneys authorised by Parliament for expenditure from the Consolidated Revenue Fund. Appropriations authorise expenditure by the Australian Government for particular purposes.
<b>Assets</b>	Future economic benefits controlled by an entity as a result of past transactions or past events.
<b>Available appropriation</b>	Available appropriation is used to allow a comparison of the current year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget appropriation + Additional Estimates appropriation + Advance to the Finance Minister (AFM) - Savings - Rephasings - Other Reductions +/- receipts under section 74 of the PGPA Act.
<b>Budget measure</b>	A decision by Cabinet or Ministers in the Budget process that has resulted in a change in expenditure in the current year and/or the forward years. See also cross-Portfolio Budget measure.

<b>Budget Paper 3</b>	Australia's Federal Relations. Provides information and analysis on federal funding provided to the states and territories.
<b>Capital Budget Statement</b>	A statement of the entity's estimated capital funding through <i>Appropriation Act (No. 1)</i> Departmental Capital Budget funding or <i>Appropriation Act (No. 2)</i> equity injection funding and the entity's estimated expenditures on non-financial assets.
<b>COVID-19</b>	Coronavirus disease 2019. An illness caused by the SARS-CoV-2 virus that was first identified in December 2019. Formerly known as 2019-nCoV.
<b>Cross-Portfolio Budget measure</b>	This is a Budget measure which affects outcomes administered in a number of Portfolios.
<b>Departmental Capital Budget (DCB)</b>	Departmental Capital Budget funding appropriated to non-corporate PGPA Act entities through their Appropriation Act (No. 1) departmental appropriation, for the ongoing replacement of departmental assets which cost less than \$10 million.
<b>Departmental items</b>	Assets, liabilities, revenues and expenses that are controlled by the entity in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by entities in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
<b>Depreciation and Amortisation</b>	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
<b>Expense</b>	The value of resources consumed or lost during the reporting period.
<b>Fair value</b>	Fair values are prices in arm's length transactions between willing buyers and sellers in an active market.

<b>Forward estimates</b>	A system of rolling 3 year financial estimates. After the Budget is passed, the first year of the forward estimates becomes the base for next year's Budget bid, and another out year is added to the forward estimates.
<b>Liabilities</b>	Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result of past transactions or other past events.
<b>Outcomes</b>	Outcomes are the results of events, actions or circumstances, including the impact of the Australian Government on the Australian community. Outcomes may be linked with both the outputs of entities using the departmental expenses under their control, and with the administered expenses which entities manage on behalf of the Australian Government. Planned outcomes represent the changes desired by government. The achievement of actual outcomes is assessed and reported in the Annual Report.
<b>Performance measure</b>	Used to measure entity effectiveness in achieving the Government's outcomes. Performance measures must be measurable, and may be qualitative or quantitative. Performance measures in the Portfolio Budget Statements are reported in the Annual Performance Statements, published in the Annual Report, for the same year.
<b>PGPA Act</b>	<i>Public Governance, Performance and Accountability Act 2013.</i> An Act about the governance, performance and accountability of, and the use and management of, public resources by the Commonwealth, Commonwealth entities and Commonwealth companies, and for related purposes.
<b>Portfolio Budget Statements</b>	Budget Related Paper prepared by Portfolios detailing Budget initiatives and explanations of appropriations in terms of outcomes and programs.
<b>Price parameter adjustment</b>	Expenses are indexed by a price parameter for anticipated increases in costs over the estimates period. Changes in indexation are annotated to each outcome as 'Price parameter adjustment' or 'Application of indexation parameters'.

<b>Program/ Programme</b>	Commonwealth programs deliver benefits, services or transfer payments to individuals, industry/business or the community as a whole, and are the primary vehicles for government entities to achieve the intended results of their outcome statements. Commencing from the 2009–10 Budget, entities are required to report to Parliament by program.
<b>Revenue</b>	Total value of resources earned or received during the reporting period.
<b>Right-of-Use Asset</b>	An asset that represents a lessee’s right to use an underlying asset for the lease term.
<b>Special account</b>	A special account is an appropriation mechanism that notionally sets aside an amount within the Consolidated Revenue Fund (CRF) to be expended for specific purposes. The amount of appropriation that may be drawn from the CRF by means of a special account is limited to the balance of each special account. Special accounts are not bank accounts. However, amounts forming the balance of a special account may be held in the Official Public Account, an entity official bank account, or by an outsider authorised in a manner consistent with the PGPA Act.
<b>Special appropriation</b>	Special appropriations are provisions within an Act, other than the annual appropriation Acts, which authorise expenditure for particular purposes. Special appropriations may state a maximum amount that is appropriated for the particular purpose, or may specify the legislative criteria that will determine the amount to be paid.
<b>Strategic direction statement</b>	The strategic direction statement explains the year ahead for the entity, focusing on the items of most importance, recognising the major Budget decisions affecting the entity, the major ongoing functions, new functions and significant partnership arrangements, as well as upcoming challenges in the years ahead.