



**Australian Government**  
**Department of Veterans' Affairs**  
OFFICE OF THE SECRETARY  
PRESIDENT REPATRIATION COMMISSION

Mr Tim Brennan  
Inquiry Secretary  
Joint Committee of Public Accounts and Audit  
jcpaa@aph.gov.au

Dear Mr Brennan

Thank you for your letter of 2 November 2018 requesting information on the Department of Veterans' Affairs (DVA) projects contracted to the 'big 4' consulting firms (Deloitte, EY, KPMG, and PwC) that have been completed or commenced in the last five years.

Please find enclosed the requesting information. As you would be aware, the initial contract details are recorded on AusTender with the estimated contract expenditure. DVA records its expenditure via the Financial Management Information System (FMIS).

The FMIS does not have capability to match payments to contracts on AusTender, making it difficult to provide you with an accurate response for each line item. The enclosure includes information from the AusTender portal for the relevant contracts as entered on AusTender, and FMIS expenditure data, which includes the Agency Reference number where possible.

You will note KPMG expenditure was higher than the AusTender estimate. DVA has identified reasons for this variation that occurred in Financial Years 2012-13 and 2013-14. Staff education and processes have been amended to ensure this has not occurred in subsequent financial years. As the variation in Deloitte's expenditure was less than \$10,000, an amendment to AusTender was not required.

Any future correspondence should be emailed to rather than to an  
individual contact officer to assist with ensuring a timely response.

Yours sincerely

**Liz Cosson AM CSC**  
Secretary

27 November 2018

Encl. DVA data for Deloitte, EY, KPMG, and PwC

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DVA Response to Joint Committee of Public Accounts and Audit regarding questions on notice relating to the Committee's inquiry into Australian Government Contract Reporting

ERNST YOUNG - Information reported on AusTender of anticipated expenditure

| CN ID     | Start Date | End Date  | Value     | Description   | Agency Ref. ID | Supplier Name   |
|-----------|------------|-----------|-----------|---|----------------|-----------------|
| FN 12/13  |            |           |           |   |                |                 |
| CN1414991 | 1-May-13   | 30-Aug-13 | 27,772    | The Contractor will provide probity advisory services relating to Request for Tender for a ballot and ticketing provider for the Anzac Day Commemorations, Gallipoli, 2015. | CNA001019/0    | ERNST and YOUNG |
| FN13/14   |            |           |           |   |                |                 |
| CN2339971 | 15-Apr-14  | 30-Jun-14 | 275,000   | DVA ICTSB ACBPS 2013/00101strategy.   | CN0002077/0    | ERNST and YOUNG |
| CN3380719 | 1-Jul-16   | 31-Oct-16 | 27,000    | Provide consultation services. Provide new reporting and modeling framework templates and a review of training processes.   | CN0003308/0    | ERNST and YOUNG |
| FN16/17   |            |           |           |   |                |                 |
| CN3391483 | 27-Nov-16  | 28-Feb-17 | 60,000    | Assist with the development of the DVA Job Family Model   | CN0003349/0    | ERNST and YOUNG |
| CN3450110 | 23-May-17  | 31-Aug-17 | 120,248   | Media services.   | CN0003590/1    | ERNST and YOUNG |
|           |            |           | \$510,020 |   |                |                 |

ERNST YOUNG - Information from DVA's FMS of actual expenditure

| Agency reference (AusTender) | Reason                                   | 2012/13 | 2013/14   | 2014/15 | 2015/16  | 2016/17  | Total expenditure over 5 Years |
|------------------------------|--|---------|-----------|---------|----------|----------|--------------------------------|
| CN0003308                    | 2013-14 Licence and support fees         |         | \$33,000  |         |          |          | \$33,000                       |
| CN0003349                    | ICT Tech Roadmap                         |         | \$108,000 |         |          |          | \$108,000                      |
| CN0003308                    | review banking services                  |         |           |         | \$66,000 |          | \$66,000                       |
| CN0003349                    | Assist with development Job Family Model |         |           |         | \$26,546 |          | \$26,546                       |
|                              | Total expenditure per FY                 |         | \$0       | \$0     | \$0      | \$92,546 | \$92,546                       |

PRICEWATERHOUSECOOPERS - Information reported on AusTender of anticipated expenditure

| CN ID        | Start Date | End Date  | Value        | Description   | Agency Ref. ID | Supplier Name            |
|--------------|------------|-----------|--------------|---|----------------|--------------------------|
| FN 12/13     |            |           |              |   |                |                          |
| CN833000     | 19-Sep-11  | 19-Sep-12 | 58,175       | Provider to review current expense forecasting capabilities and provide appropriate training to improve the accuracy of financial forecasting.  | CN0000989/1    | PRICE WATERHOUSE COOPERS |
| CN1108541    | 14-Mar-12  | 19-Jul-12 | 28,050       | 2011-12 Annual Claims Liability Valuation for Defence Service Homes Insurance Scheme.   | CNA000956/0    | PRICEWATERHOUSECOOPERS   |
| CN1108531    | 14-Mar-12  | 8-Feb-13  | 22,000       | 2012-13 Mid Year Claims Liability Valuation for Defence Service Homes Insurance Scheme.   | CNA000957/0    | PRICEWATERHOUSECOOPERS   |
| CN844251     | 3-Aug-12   | 2-Nov-12  | 19,720       | Provision of report - recommending actual and forecast indemnity figures for VIC State Public Hospitals for 2012-13 and 2013-14 years. Assessment and recommendations re proposed TAS State Public Hospitals Indemnity increases for 2012-13 and 2013-14 years. | CNA000824/2    | PRICEWATERHOUSECOOPERS   |
| CN844241     | 3-Aug-12   | 2-Nov-12  | 22,000       | Provision of report - recommending actual and forecast indemnity figures for VIC State Public Hospitals for 2012-13 and 2013-14 years. Assessment and recommendations re proposed TAS State Public Hospitals Indemnity increases for 2012-13 and 2013-14 years. | CNA000825/1    | PRICEWATERHOUSECOOPERS   |
| CN857481     | 4-Sep-12   | 3-Dec-12  | 25,000       | Provision of report - assessment and recommendations re proposed ACT Public Hospitals Indemnity increases for 2012-13 and 2013-14 years.  | CNA000845/0    | PRICEWATERHOUSECOOPERS   |
| CN857471     | 4-Sep-12   | 3-Dec-12  | 19,720       | Provision of report - assessment and recommendations re proposed QLD Public Hospitals Indemnity increases for 2012-13 and 2013-14 years.  | CNA000846/0    | PRICEWATERHOUSECOOPERS   |
| CN857461     | 4-Sep-12   | 3-Dec-12  | 19,720       | Provision of report - assessment and recommendations re proposed NT Public Hospitals Indemnity increases for 2012-13 and 2013-14 years.   | CNA000847/0    | PRICEWATERHOUSECOOPERS   |
| CN857451     | 4-Sep-12   | 3-Dec-12  | 19,720       | Provision of report - assessment and recommendations re proposed SA State Public Hospitals Indemnity increases for 2012-13 and 2013-14 years.   | CNA000848/0    | PRICEWATERHOUSECOOPERS   |
| CN1149132    | 4-Sep-12   | 18-Feb-13 | 21,692       | 2012-13 Mid Year Claims Liability Valuation for Defence Service Homes Insurance Scheme.   | CNA000940/0    | PRICEWATERHOUSECOOPERS   |
| CN1149122    | 4-Sep-12   | 18-Feb-13 | 21,692       | Provision of report - assessment and recommendations re proposed WA State Public Hospitals Indemnity increases for 2012-13 and 2013-14 years.   | CNA000941/0    | PRICEWATERHOUSECOOPERS   |
| CN1160052    | 21-Dec-12  | 1-Aug-13  | 21,080       | Private Hospital price review financial actuarial review 2013-14.   | CNA000943/0    | PRICEWATERHOUSECOOPERS   |
| CN1415021    | 16-May-13  | 19-Jul-13 | 35,200       | Provision for Defence Service Homes Insurance Scheme.   | CNA001014/0    | PRICEWATERHOUSECOOPERS   |
| FN 13/14     |            |           |              |   |                |                          |
| CN246591     | 3-Dec-13   | 31-Mar-15 | 150,000      | Hospitals - Cost Modelling of DVA public hospital expenditure.  | CNA001199/0    | PRICEWATERHOUSECOOPERS   |
| CN246601     | 17-Jun-14  | 30-Sep-14 | 82,676       | Financial analysis of FH M&S RFT 2014.  | CNA001197/0    | PRICEWATERHOUSECOOPERS   |
| CN2465251    | 20-May-14  | 31-Jul-14 | 33,440       | 2013-14 Claims and liability Valuation.   | CNA001277/0    | PRICEWATERHOUSECOOPERS   |
| FN 14/15     |            |           |              |   |                |                          |
| CN327092     | 15-Jun-15  | 31-Jul-15 | 38,500       | Benchmarking provider fee rates.  | CN0002758/1    | PRICE WATERHOUSE COOPERS |
| CN3153842    | 2-Mar-15   | 30-Sep-15 | 50,000       | Private Hospital 2015 Price Review - Financial advice.  | CNA001737/2    | PRICEWATERHOUSECOOPERS   |
| CN2949892    | 30-Mar-15  | 31-Jul-15 | 34,881       | 2014-15 Annual Claims Liability Valuation for Defence Service Homes Insurance Scheme.   | CNA001660/0    | PRICEWATERHOUSECOOPERS   |
| FN 15/16     |            |           |              |   |                |                          |
| CN3304751    | 15-Jul-15  | 31-Oct-15 | 38,500       | To provide specialist resourcing to support DVA in undertaking tender and strategic procurement activities through analysis of DVA's Veterans Health Care (VHC) programme schedule of fees.   | CN0002887/0    | PRICE WATERHOUSE COOPERS |
| CN3339299    | 18-Apr-16  | 30-Jun-16 | 52,580       | Provision of Enterprise Risk planning services to support the negotiation of DVA dental and allied health arrangements.   | CN0003037/0    | PRICE WATERHOUSE COOPERS |
| CN3295652    | 9-Sep-15   | 30-Jun-16 | 65,571       | Private Hospitals   | CNA001817/0    | PRICEWATERHOUSECOOPERS   |
| CN3306304    | 19-Oct-15  | 30-Jun-16 | 65,000       | Review of DVA dental and allied health arrangements.  | CNA001920/0    | PRICEWATERHOUSECOOPERS   |
| CN3310748    | 11-Jun-16  | 31-Dec-16 | 974,800      | 2015-16 Annual Claims Liability Valuation for Defence Service Homes Insurance Scheme.   | CNA002038/2    | PRICEWATERHOUSECOOPERS   |
| CN3336389    | 2-Jun-16   | 31-Jul-16 | 35,860       | Insurance   | CNA002134/0    | PRICEWATERHOUSECOOPERS   |
| CN3375604    | 20-May-16  | 9-Aug-17  | 79,491       | Professional Services for Transport   | CNA002274/0    | PRICEWATERHOUSECOOPERS   |
| CN3375841    | 20-Jun-16  | 31-Aug-16 | 67,899       | Project Management support for implementation of public hospital arrangements for entitled veterans   | CNA002323/1    | PRICEWATERHOUSECOOPERS   |
| FN 15/16     |            |           |              |   |                |                          |
| CN3371077-A2 | 8-Aug-16   | 18-Aug-17 | 11,000,000   | Strategic partner to develop a second pass business case to simplify and streamline the Department of Veterans' Affairs business processes and replace legacy information and communication technology systems.   | CNA0003255/0   | PRICE WATERHOUSE COOPERS |
| CN3409422    | 1-Mar-17   | 31-Jul-19 | 165,000      | Insurance Liabilities Valuations for Defence Service Homes Insurance Scheme.  | CNA002530/0    | PRICEWATERHOUSECOOPERS   |
|              |            |           | \$12,267,973 |   |                |                          |

PRICEWATERHOUSECOOPERS - Information from DVA's FMS of actual expenditure

| Agency reference (AusTender) | Reason                                    | 2012/13 | 2013/14     | 2014/15   | 2015/16   | 2016/17     | Total expenditure over 5 Years |
|------------------------------|---|---------|-------------|-----------|-----------|-------------|--------------------------------|
| CNA001197                    | Financial Review                          |         | \$131,025   |           |           |             | \$131,025                      |
| CNA001199                    | Cost Modelling Public Hospitals           |         |             | \$11,857  |           |             | \$11,857                       |
| CNA001723                    | 2015 Private Hospital Price Review        |         | \$47,786    |           |           |             | \$47,786                       |
| CNA001817                    | Private Hospital Price Review             |         |             | \$82,262  |           |             | \$82,262                       |
| CNA002038                    | Denial review                             |         |             | \$305,136 |           | \$372,336   | \$677,472                      |
| CNA002274                    | Transport tender                          |         |             |           |           | \$87,440    | \$87,440                       |
| CNA002258                    | Benchmarking provider fees                |         |             | \$27,500  |           |             | \$27,500                       |
| CNA002887                    | VHC tender assistance                     |         |             | \$15,092  |           |             | \$15,092                       |
| CN0003087                    | Enterprise Risk Planning Services         |         |             | \$24,124  |           | \$29,123    | \$53,247                       |
| CNA0003255                   | Assist develop second pass business case  |         |             |           |           | \$9,018,815 | \$9,018,815                    |
|                              | Consultancy                               |         |             |           |           | \$52,319    | \$52,319                       |
|                              | Consultation Public Hospitals             |         | \$940,963   |           |           |             | \$940,963                      |
|                              | Day Procedure Centre Indeviation          |         |             |           |           | \$65,571    | \$65,571                       |
|                              | RFT Review                                |         |             |           | \$1,840   |             | \$1,840                        |
|                              | RFT Review                                |         |             | \$3,300   |           |             | \$3,300                        |
|                              | Financial advice                          |         | \$171,509   |           |           |             | \$171,509                      |
|                              | Management consultation                   |         |             |           | \$38,467  |             | \$38,467                       |
|                              | Public Hospital indemnity                 |         | \$176,044   |           |           |             | \$176,044                      |
|                              | Public Hospital costings                  |         | \$46,601    |           |           |             | \$46,601                       |
|                              | Public Hospital indemnity                 |         | \$19,800    |           |           |             | \$19,800                       |
|                              | Public Hospital Mental Health Service RFT |         |             | \$82,676  |           |             | \$82,676                       |
|                              | Public Hospital report                    |         |             |           |           | \$51,084    | \$51,084                       |
|                              | PWC - Professional Fees                   |         |             |           |           | \$15,500    | \$15,500                       |
|                              | RAP benchmarking                          |         |             | \$120,912 |           |             | \$120,912                      |
|                              | RAP Report                                |         |             |           |           | \$40,700    | \$40,700                       |
|                              | RAP Review                                |         |             |           |           | \$32,676    | \$32,676                       |
|                              | Transition Modelling                      |         |             |           |           | \$593,579   | \$593,579                      |
|                              | Total expenditure per FY                  |         | \$1,164,351 | \$335,698 | \$593,579 | \$9,676,687 | \$12,134,368                   |

KPMG - Information reported on AusTender of anticipated expenditure

| CN ID       | Start Date | End Date  | Value        | Description   | Agency Ref. ID | Supplier Name |
|-------------|------------|-----------|--------------|---|----------------|---------------|
| CN12713     |            |           |              |   |                |               |
| CN1160042A1 | 7-Sep-12   | 30-Jun-13 | 70,182       | Public Hospital purchasing financial  | CNA000944/0    | KPMG          |
| CN1301101   | 8-Apr-13   | 30-Jun-13 | 54,036       | Provision of audit services   | CND001611/0    | KPMG          |
| CN1501051   | 12-Jun-13  | 12-Aug-13 | 30,800       | Quality Assurance process   | CND001670/0    | KPMG          |
| CN251848A3  | 1-Jan-10   | 31-Dec-12 | 3,100,000    | The provision of internal audit (including ICT audit) and related services  | 108851         | KPMG          |
| CN13714     |            |           |              |   |                |               |
| CN922751    | 1-Jan-10   | 31-Dec-13 | 5,250,000    | The provision of internal audit (including ICT audit) and related services  | CND000194/5    | KPMG          |
| CN164501A1  | 29-Jul-13  | 6-Dec-13  | 47,190       | Development of 2013-14 Corporate Plan   | CND001821/0    | KPMG          |
| CN1647991   | 2-Aug-13   | 31-May-15 | 110,000      | To provide audit and assurance services relating to the ballot and tendering processes associated with the 2015 Day commemorations at Gallipoli                               |                | KPMG          |
| CN2693141   | 2-Aug-13   | 31-May-15 | 192,500      | To provide audit and assurance services relating to the ballot and tendering processes associated with the Anzac Day Commemorations at Gallipoli in 2015.                     | CNA001075/3    | KPMG          |
| CN2070491   | 24-Feb-14  | 24-Apr-14 | 25,000       | Review of Defence Service Homes (DSH) loan portfolio and financial analysis   | CND001962/2    | KPMG          |
| CN2289641   | 20-May-14  | 28-Nov-14 | 86,419       | Determination of viability of podcasts and/or webinars as a mental health provider communication tool.  | CNA001295/0    | KPMG          |
| CN2361512   | 1-Jun-14   | 30-Jun-14 | 31,500       | Procurement and Contract Management Initiative  | CND002246/0    | KPMG          |
| CN2362692   | 24-Jun-14  | 31-Dec-14 | 44,000       | Plans as detailed in the 2014/15 Annual Report  | CNA001357/0    | KPMG          |
| CN2362672   | 24-Jun-14  | 31-Dec-14 | 53,130       | CGC Divisional Departmental Payment and Service Delivery Integrity  | CNA001358/0    | KPMG          |
| CN2664332   | 20-Oct-14  | 20-Dec-14 | 28,076       | The contractor will review the Pension Indexation Process   | CND002455/0    | KPMG          |
| CN2949872   | 13-Apr-15  | 30-Jun-15 | 27,500       | Review of DSHS Investment Management Policy and implementation of in-house investment management programme  | CNA001663/0    | KPMG          |
| CN2995642A1 | 1-Jan-15   | 31-Dec-17 | 4,705,895    | Supply of Internal Audit Services for last half 14/15 FY, all 15/16 FY, all 16/17 FY and first half of 18/19 FY (3 years total).  | CND002484/1    | KPMG          |
| CN3304734   | 9-Nov-15   | 30-Jun-16 | 66,034       | Assurance services relating to managing compliance at franchise and retailers 2014 commemorations on the Western Front.   | CNA001595/0    | KPMG          |
| CN3354924   | 20-Jun-16  | 22-Jul-16 | 44,325       | Assess the extent to which the analytical approach adopted to benchmark price hospital contract fees is reliable and adequate for the intended use of the analytical results. | CNA002227/1    | KPMG          |
| CN3313913   | 1-Nov-15   | 31-Oct-17 | 59,400       | KPMG Annual Reporting Model Engagement of KPMG to provide risk and assurance services.  | CND002913/0    | KPMG          |
| CN3325462   | 23-Feb-16  | 31-Mar-16 | 90,776       | Provision of change management and communications support, including the development of forward strategies for change management and communications.                          | CND002961/0    | KPMG          |
| CN3372617   | 14-Jun-15  | 19-Aug-16 | 76,704       | Phase 2 KPMG work to support the implementation of the Change Strategy and Communications Strategy delivered as part of Phase 1.  | CND003257/0    | KPMG          |
| CN3378747   | 20-Sep-16  | 30-Jun-17 | 700,000      | Assurance services - international commemorations - attendance pass allocations.  | CND003286/0    | KPMG          |
| CN3387380   | 8-Nov-16   | 30-Apr-17 | 217,510      | 2016-17 Review of the Financial Statements Project  | CNA002378/0    | KPMG          |
| CN3439721   | 1-Jan-17   | 31-Aug-17 | 50,000       | Perform TRIM training needs analysis  | CND003527/1    | KPMG          |
| CN3426741   | 13-Feb-17  | 30-Jun-17 | 16,335       | Case Escalation Review  | CND003585/1    | KPMG          |
| CN3434700   | 22-May-17  | 31-Aug-17 | 33,000       | GST Manual review and update  | CND003598/0    | KPMG          |
| CN3437042   | 22-May-17  | 31-Aug-17 | \$15,231,263 |   |                |               |

Deloitte Touche Tohmatsu - Information reported on AusTender of anticipated expenditure

| CN ID     | Start Date | End Date  | Value    | Description   | Agency Ref. ID | Supplier Name            |
|-----------|------------|-----------|----------|---|----------------|--------------------------|
| CN3376895 | 12-Sep-16  | 28-Feb-17 | 36,000   | Accounting advice for Defence Service Homes Insurance Scheme in establishing a reserve. | CNA002297/0    | DELOITTE TOUCHE TOHMATSU |
|           |            |           | \$35,000 |   |                |                          |

KPMG - Information from DVA's FMIS of actual expenditure

| Agency reference (AusTender) | Reason   | 2012/13 | 2013/14     | 2014/15     | 2015/16      | 2016/17     | Total expenditure over 5 years |
|------------------------------|--|---------|-------------|-------------|--------------|-------------|--------------------------------|
| CND000194                    | Internal Audit Services                        |         |             | \$316,100   | \$192,770    | \$263,948   | \$772,818                      |
| CND000329                    | Financial Statements                           |         |             | \$33,000    |              |             | \$33,000                       |
| CNA001075                    | Audit Assurance                                |         |             | \$44,601    |              |             | \$44,601                       |
| CNA001075                    | Viability podcasts for mental health           |         |             | \$80,945    |              |             | \$80,945                       |
| CNA1357                      | Internal Audit Assignment plans                |         | \$44,000    |             |              |             | \$44,000                       |
| CNA001358                    | Delivery Integrity service                     |         | \$53,130    |             |              |             | \$53,130                       |
| CND001611                    | Audit Services                                 |         |             |             | \$31,800     |             | \$31,800                       |
| CNA001595                    | Assurance Services                             |         |             |             | \$18,447     | \$88,724    | \$107,171                      |
| CND001962                    | Review of Defence Service Homes Loan           |         |             | \$25,000    | \$12,500     |             | \$37,500                       |
| CNA002227                    | Assess analytical approach                     |         |             |             |              | \$44,424    | \$44,424                       |
| CND002246                    | Independent Assurance Services                 |         | \$31,900    |             |              |             | \$31,900                       |
| CNA002378                    | Independent Assurance Services                 |         |             |             |              | \$43,848    | \$43,848                       |
| CND002455                    | Review pension indexations                     |         |             | \$28,076    |              |             | \$28,076                       |
| CND002484                    | Internal Audit                                 |         |             | \$1,385,920 | \$11,883,844 | \$620,102   | \$13,889,866                   |
| CND002484                    | Audit reporting model                          |         |             | \$59,400    |              |             | \$59,400                       |
| CND003321                    | Review of BTC                                  |         |             | \$12,340    |              |             | \$12,340                       |
| CND003527                    | TRIM Training needs analysis                   |         |             | \$20,550    |              |             | \$20,550                       |
| CND003595                    | Case Escalation review                         |         |             | \$16,335    |              |             | \$16,335                       |
| CND003257                    | Change management                              |         |             |             |              | \$76,704    | \$76,704                       |
| CND003286                    | Change management                              |         |             |             |              | \$314,395   | \$314,395                      |
|                              | LCMP Ticket Allocation                         |         |             |             | \$18,447     |             | \$18,447                       |
|                              | CLU analysis                                   |         |             |             |              | \$10,188    | \$10,188                       |
|                              | Data analysis and report                       |         |             | \$33,395    |              |             | \$33,395                       |
|                              | Fees licensing/support arrangements KPMG       |         | \$35,200    |             |              |             | \$35,200                       |
|                              | Gallipoli 2015 Auditor Internal Audit Services |         |             | \$22,297    |              |             | \$22,297                       |
|                              | Internal Audit Services                        |         | \$1,510,454 |             |              |             | \$1,510,454                    |
|                              | Internal Audit Services                        |         |             | \$1,662,385 |              |             | \$1,662,385                    |
|                              | Internal Audit Services                        |         |             | \$4,139     |              |             | \$4,139                        |
|                              | OBAS demand review                             |         |             | \$53,823    |              |             | \$53,823                       |
|                              | Public Hospital NEP                            |         |             | \$16,787    |              |             | \$16,787                       |
|                              | WVCS Review                                    |         |             | \$2,294     |              |             | \$2,294                        |
|                              | Total expenditure per FY                       |         | \$1,819,446 | \$1,247,833 | \$12,216,808 | \$1,532,118 | \$19,122,473                   |

Deloitte Touche Tohmatsu - Information from DVA's FMIS of actual expenditure

| Agency reference (AusTender) | Reason  | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17  | Total expenditure over 5 years |
|------------------------------|---|---------|---------|---------|---------|----------|--------------------------------|
| CNA002297/0                  | Accounting advice for Defence Service Homes Insurance Scheme in establishing a reserve. |         |         |         |         | \$40,333 | \$40,333                       |
|                              | Total expenditure per FY  |         |         |         |         | \$40,333 | \$40,333                       |