NATIONAL ORAL HEALTH ALLIANCE

Budget Policy Division, Treasury
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15th December 2023

RE: 2024-25 Pre-Budget Submission

Dear Hon. Jim Chalmers,

The National Oral Health Alliance (NOHA) welcomes the opportunity to make the 2024-2025 Pre-Budget submission, which reflects NOHA's Roadmap to Universal Access to Affordable Oral Healthcare. We urge the federal government to fund and support the following five recommendations, necessary to improve Australia's oral health:

1. Appoint a Commonwealth Chief Dental Officer
   Budget estimate ~ $0.35 million per annum (Senior Executive Service Band 2).

2. Implement the Royal Commission into Aged Care Quality and Safety recommendation to establish a Senior Dental Benefits Scheme and other recommendations pertinent to oral health.

3. Increase Commonwealth Government funding for public dental services.
   Budget estimate for Year 1 (2024/25) - $500 million.[1]

4. Fund and implement a codesigned National Oral Health Plan 2025-2034 which aligns with the social determinants of health and is grounded by the principles and objectives of the World Health Organization's Strategy on Oral Health 2023-2030.

5. Develop and implement a minimum of 20% sugar sweetened beverages health levy on sugary drink manufacturers.
   Net budget surplus estimate ~ $8,463 million over a 10-year period.[2]

NOHA notes the Parliamentary Budget Office has published policy costing options addressing several of our recommendations and have attached them to our submission for consideration. Thankyou for the opportunity to make a submission to the 2024-25 Pre-Budget Submission. To discuss further or for more information, please do not hesitate to contact me at tan.nguyen@deakin.edu.au.

Yours sincerely,

[redacted]

Mr Tan Nguyen
Spokesperson

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[1] Australian Healthcare and Hospitals Association. 2021. 2021-22 PRE-BUDGET Submission to Treasury. Available from: https://treasury.gov.au/sites/default/files/2021-05/171663_australian_healthcare_and_hospitals_association.pdf

[2] Based on previous research, inflated to 2023 prices. Australian Medical Association. A tax on sugar-sweetened beverages: Modelled impacts on sugar consumption and government revenue. Available from: https://www.ama.com.au/sites/default/files/2022-10/A%20tax%20on%20sugar-sweetened%20beverages.pdf

Parliamentary Budget Office

Policy costing

Various policy options for reforming Commonwealth subsidies of dental services		
Person/party requesting the costing:	Select Committee into the Provision of and Access to Dental Services in Australia	
Date costing completed:	3 November 2023	
Expiry date of the costing:	Release of the next economic and fiscal outlook report.	
Status at time of request:	Submitted outside the caretaker period	
	☐ Confidential	☒ Not confidential

Summary of proposal:

The proposal would expand Commonwealth subsidies for dental services to eligible persons, with 3 components and 8 sub-options, from 1 July 2024.

Component 1: The proposal would expand Medicare Benefits Schedule (MBS) subsidies for dental services, with 4 options and 8 sub-options.

- **Option 1: Universal coverage of dental services**

  Under this option, rebates at 100% of the schedule fees for all items specified in the Child Dental Benefits Schedule (CDBS) would be made available to all Medicare card holders, with 2 sub-options:

  - **Option 1.1**: The rebate for each eligible individual would be capped and indexed as per current CDBS arrangements. The capped amount is currently at $1,052 over 2 calendar years and is subject to indexation on 1 January 2024.
  - **Option 1.2**: The rebate would be uncapped.

- **Option 2: Means-tested coverage**

  Under this option, rebates at 100% of the schedule fees for all items specified in the CDBS would be made available to health care card holders, pension card holders and those on government income support – consistent with current means test requirements for the CDBS – with 2 sub-options:

  - **Option 2.1**: The rebate for each eligible individual would be capped and indexed as per current CDBS arrangements. The capped amount is currently at $1,052 over 2 calendar years and is subject to indexation on 1 January 2024.
  - **Option 2.2**: The rebate would be uncapped.

- **Option 3: Seniors dental care**

  Under this option, rebates at 100% of the schedule fees for all items specified in the CDBS would be made available to holders of Commonwealth seniors health cards, pensioner concession cards and health care cards who are 65 years or older.

- **Option 3.1**: The rebate for each eligible individual would be capped and indexed as per current CDBS arrangements. The capped amount is currently at $1,052 over 2 calendar years and is subject to indexation on 1 January 2024.
- **Option 3.2**: The rebate would be uncapped.

- **Option 4: Funding preventative care only**

  Under this option, rebates at 100% of the schedule fees for all items under U0 Diagnostic Services and U1 Preventative Services specified in the CDBS would be made available to all Medicare card holders, with 2 sub-options:

  - **Option 4.1**: The rebate for each eligible individual would be capped and indexed as per current CDBS arrangements. The capped amount is currently at $1,052 over 2 calendar years and is subject to indexation on 1 January 2024.
  - **Option 4.2**: The rebate would be uncapped.

Component 2: Education and promotion

- Funding would be provided to run a national education and promotion campaign to encourage better oral hygiene practices and provide information about eligibility for subsidised services.

Component 3: Chief Dental Officer

- Funding would be provided to establish an office of the Chief Dental Officer – a position that would be similar to the Chief Medical Officer and administered by the Department of Health and Aged Care.

The request also sought estimates of additional funding to meet the current demand for public dental services.

Costing overview

All options in the proposal would decrease the fiscal and underlying cash balances over the 2023-24 Budget forward estimates period (Table 1). This reflects an increase in both administered and departmental expenses.

The underlying cash balance impacts differ from the fiscal balance impacts due to time lags between when services are delivered and subsidies are paid to health care providers.

A breakdown of the financial implications (including separate public debt interest (PDI) tables) over the period to 2033-34 is provided at Attachment A.

Each table includes the cost estimates for all 3 components in the total estimated cost of the policy option. That is, each table includes the expected impact of the expanded subsidy on dental services, education campaign and establishment of a Chief Dental Officer.

Table 1: Various policy options for reforming Commonwealth subsidies of dental services – Financial implications ($m) (including components 1 to 3) [(a)(b)(c)]

	2023-24	2024-25	2025-26	2026-27	**Total to 2026-27**
Option 1.1: Capped universal dental					
Fiscal balance	-	-5,450.4	-5,963.4	-6,517.0	**-17,930.8**
Underlying cash balance	-	-5,250.4	-5,943.4	-6,497.0	**-17,690.8**
Option 1.2: Uncapped universal dental					
Fiscal balance	-	-7,653.9	-8,304.4	-9,105.8	**-25,064.1**
Underlying cash balance	-	-7,353.9	-8,304.4	-9,105.8	**-24,764.1**
Option 2.1: Capped means-tested dental					
Fiscal balance	-	-1,814.7	-2,000.1	-2,190.9	**-6,005.7**
Underlying cash balance	-	-1,754.7	-1,990.1	-2,180.9	**-5,925.7**
Option 2.2: Uncapped means-tested dental					
Fiscal balance	-	-2,580.9	-2,846.8	-3,118.2	**-8,545.9**
Underlying cash balance	-	-2,480.9	-2,836.8	-3,108.2	**-8,425.9**
Option 3.1: Capped seniors dental					
Fiscal balance	-	-1,021.4	-1,143.4	-1,263.8	**-3,428.6**
Underlying cash balance	-	-991.4	-1,133.4	-1,263.8	**-3,388.6**
Option 3.2: Uncapped seniors dental					
Fiscal balance	-	-1,243.1	-1,385.4	-1,535.9	**-4,164.4**
Underlying cash balance	-	-1,193.1	-1,375.4	-1,535.9	**-4,104.4**
Option 4.1: Capped preventative dental					
Fiscal balance	-	-1,790.4	-1,911.8	-2,093.6	**-5,795.8**
Underlying cash balance	-	-1,720.4	-1,911.8	-2,093.6	**-5,725.8**
Option 4.2: Uncapped preventative dental					
Fiscal balance	-	-2,500.7	-2,702.8	-2,955.4	**-8,158.9**
Underlying cash balance	-	-2,410.7	-2,692.8	-2,945.4	**-8,048.9**

(a) A positive number represents an increase in the relevant budget balance; a negative number represents a decrease.
(b) PDI impacts are not included in the totals.
(c) Figures in this table include financial implications from components 1 to 3 under each option. A breakdown of financial implications by component under each option is at Attachment A.
- Indicates nil.

Uncertainties

The financial implications of the proposal are highly uncertain and sensitive to assumptions about the eligible population, the utilisation rate and the type of dental services consumed under each policy option, as well as the supply-side response to the proposed policy change.

- For example, the proposal may result in changes to products offered by private health insurers, which may have a flow-on impact to insurance rebates provided by the Commonwealth Government. This has not been factored into this costing due to the high degree of uncertainty associated with the potential flow-on effect.
- It is also highly uncertain if there would be sufficient supply of qualified dental professionals to meet the increased demand for dental services under the proposal. Reflective of the supply constraints, this costing applies a gradual phase-in over 5 years to reach the assumed final or static state utilisation rate of 85%.

The Parliamentary Budget Office (PBO) has not included in this costing the flow-on impact for the broader public health system from the proposal, as the impact is highly uncertain due to the complex interactions across the relevant sectors.

Unmet demand

Current available data suggest there is unmet demand for public dental services. For example, the latest Australian Institute of Health and Welfare (AIHW) data shows that many Australians wait over a year to receive public dental care, with median wait times in 2021-22 ranging between 189 days in South Australia and 1,281 days in Tasmania (see further discussion and Figure B8 in Attachment B).

The additional funding required to meet the current demand for public dental services would be affected by multiple factors, including primarily the design of the policy intervention used. It would also be affected by policy interactions across sectors of the dental care system, noting that funding for public dental services is currently primarily the responsibility of states and territories. Analysis published by the AIHW suggests that the data on dental services provided by state and territory governments are patchy and inconsistent[1], making it difficult to reach a reliable set of estimates at the national level.

On this basis, the PBO concludes that it is not possible to reliably quantify the additional funding required to meet the current unmet demand for public dental services.

Key assumptions

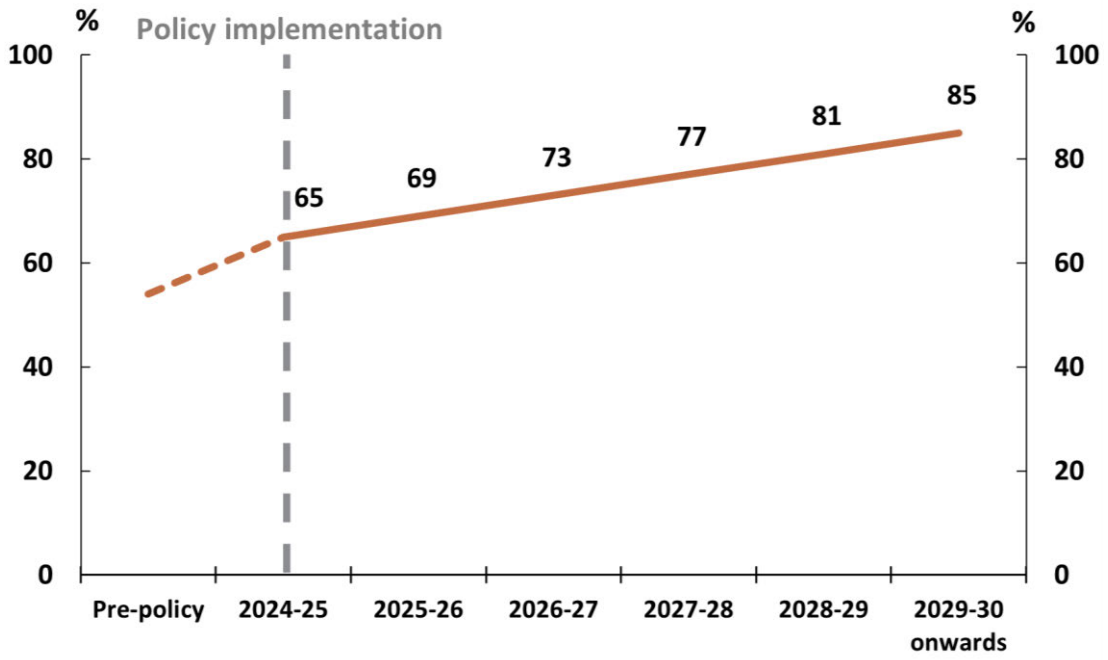
The PBO has made the following assumptions in costing this proposal.

- The supply of dental services would increase each year so that there would be sufficient qualified dental professionals available to meet the increased demand for services. This would allow the aggregate utilisation to reach 85% within 5 years of policy implementation.
  - The aggregate utilisation rate would increase from the 54% baseline utilisation rate in 2023-24 to around 65% in 2024-25, before increasing by around 4 percentage points each year to reach 85% in 5 years. It would remain at that level for the rest of the costing period (Figure 1). The increase in 2024-25 reflects an immediate increase in demand for dental services from people currently covered under private health insurance.
  - The assumed lack of full utilisation is consistent with domestic and international experience. That experience suggests that financial incentives alone are not likely to result in full utilisation in the presence of remaining, albeit lessened non-financial barriers, such as access constraints, differences in the perceived importance of dental care and concern related to dental visits. The assumption of an 85% utilisation rate is similar to the utilisation rate of 82% assumed in the Canadian Parliamentary Budget Office's 2020 *Cost Estimate of a Federal Dental Care Program for Uninsured Canadians*[2].

[1] Australian Institute of Health and Welfare (2023) *Oral health and dental care in Australia*.

[2] Office of the Parliamentary Budget Officer (Canada) (2020) *Cost Estimate of a Federal Dental Care Program for Uninsured Canadians*.

Figure 1: The aggregate utilisation rate under the proposal



  - The utilisation rate for individuals who are currently eligible for the CDBS would remain at its average over the past few years, at around 35% throughout the costing period. Children not eligible for the CDBS are assumed to have similar utilisation rates to their parents.
  - The utilisation rate for adults with private health cover (comprising 52% of the eligible adult population) would increase from 70% in the baseline to reach long-term utilisation rates once the proposal is implemented.
  - The utilisation rate for adults without private health cover would rise from 43% in the baseline to reach long-term rates over 5 years.
  - The utilisation rate assumptions for non-CDBS cohorts are informed by the National Survey of Adult Oral Health 2017-18, which shows that of individuals aged 15 and above:
    - 70% of those privately insured and 43% of those uninsured attended a dentist in the last 12 months.
    - 26% of those privately insured and 52% of those uninsured reported they avoided or delayed dental care due to cost.
- The service mix under the proposal would be consistent with current observations under the CDBS for those aged 2 to 17 years and the Veteran's Dental Scheme (VDS) (excluding orthodontics) for those aged 18 years and over.
- The average benefit per service in 2024-25 would be approximately $65 for minors and $96 for adults under options 1 and 2, $95 under option 3 and $53 under option 4, and would be indexed as per current Medicare indexation arrangements over the costing period.
  - The average benefit per service for minors (aged 2 to 17 years) was modelled based on the current CDBS expenditure.
  - The average benefit per service for age cohorts 18 years and above was based on the current VDS average benefit, with a 7.5% reduction to account for differences between the CDBS and VDS in schedule fees and the scope of service.

  - The average benefit per service for preventative services was based on the current CDBS average benefit for the relevant items (i.e., items under U0 Diagnostic Services and U1 Preventative Services).

- Service volumes per capita for the uncapped options would be 22% to 42% higher compared to the corresponding capped options. These estimates were informed by the proportion of respondents to the National Survey of Adult Oral Health 2017-18, who reported that cost prevented specific recommended treatments. It should be noted that 1 dentist visit may result in more than 1 dental service being provided.
  - Under option 1.1 (capped universal dental) approximately 4.1 services would be utilised per capita per year.
  - Under option 1.2 (uncapped universal dental) approximately 5.5 services would be utilised per capita per year.
  - Under option 2.1 (capped means-tested dental) approximately 4.2 services would be utilised per capita per year.
  - Under option 2.2 (uncapped means-tested dental) approximately 6.0 services would be utilised per capita per year.
  - Under option 3.1 (capped seniors dental) approximately 4.5 services would be utilised per capita per year.
  - Under option 3.2 (uncapped seniors dental) approximately 5.4 services would be utilised per capita per year.
  - Under option 4.1 (capped preventative dental) approximately 2.3 services would be utilised per capita per year.
  - Under option 4.2 (uncapped preventative dental) approximately 3.1 services would be utilised per capita per year.
- The cost structure of the National education and promotion campaign would be consistent with previous campaigns run by the Department of Health and Aged Care. It would run over a period of 3 years (2024-25 to 2026-27) and would include advertisements on television, digital and social media. This would include additional advertisements on ethnic and First Nations media with a limited supply of printed materials by direct mail.
- The cost structure for the Office of the Chief Dental Officer would be proportional to that for the Chief Medical Officer, given the similarity of the roles as specified by the requestor.
- Any changes to funding contribution from states and territories as a result of this proposal would be met by the state and territory governments.

Methodology

Component 1 MBS expansion

The administered costs were calculated by multiplying the average benefit per service by the estimated increase in service volume under each policy option.

- The average benefit per service under each policy option was estimated as per *Key assumptions*.
- The eligible population under options 1 and 4 was estimated using general population projections, excluding the projected number of temporary visa holders, both provided by Treasury.
- The eligible population under options 2 and 3 was derived from current Department of Social Services welfare recipient numbers, which would grow in line with Treasury's population projections over the costing period.
- The service volume under the proposal was estimated by multiplying the estimated eligible population under each option by the assumed utilisation rate and the services per capita discussed in *Key assumptions*.
- The increase in service volume was estimated by taking the difference between the service volume in the baseline and the service volume under the proposal.

Ongoing departmental expenses for administering the program were calculated by multiplying the estimated increased services by the estimated unit cost for administering the affected service items provided by Services Australia.

A one-off establishment cost of up to $50 million was included in the first year under each option for Services Australia and the Department of Health and Aged Care to implement the new dental scheme, consistent with experience from previous similar budget measures.

- The establishment cost under each option is proportional to the size of the eligible cohort and would cover implementation costs including ICT upgrades and relevant compliance activities.

Component 2 Education and promotion

Costs for this component were estimated based on costs for similar medium-sized education and promotional campaigns over 3 years and then grown by the consumer price index over time.

Component 3 Chief Dental Officer

Costs for this component were modelled consistently with those for the Chief Medical Officer but at a lower scale, with underlying data and model provided by the Department of Health and Aged Care.

- The costs of this component reflect staffing requirements of 11.2 FTE initially (1 APS4, 3 APS5, 3 APS6, 3 EL1, 1 EL2, and 0.2 SES1) and 12.2 FTE ongoing (1 APS4, 3 APS5, 3 APS6, 4 EL1, 1 EL2, and 0.2 SES1).

Financial implications were rounded consistent with the PBO's rounding rules as outlined on the PBO Costings and budget information webpage.[3]

[3] https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Budget_Office/Costings_and_budget_information

Data sources

Australian Bureau of Statistics (2022) *National Health Survey 2020-21*, accessed 27 October 2023

Australian Dental Association (2019), *The Australian Dental Health Plan*, accessed 24 October 2023

Australian Institute of Health and Welfare (2023) *Oral health and dental care in Australia*, accessed 30 October 2023

Australian Institute of Health and Welfare (2023) *Oral health and dental care in Australia, Data*, accessed 27 October 2023

Australian Institute of Health and Welfare (2022) *Public Dental Waiting Times*, accessed 27 October 2023

Australian Research Centre for Population Oral Health (2019). *National Study of Adult Oral Health 2017-18*, accessed 27 October 2023

Department of Health and Aged Care (2023) *Report on the Fifth Review of the Dental Benefits Act 2008*, accessed 27 October 2023

Office of the Parliamentary Budget Officer (Canada) (2020) *Cost Estimate of a Federal Dental Care Program for Uninsured Canadians*, accessed 27 October 2023

Organisation for Economic Co-operation and Development (2021) *Health at a Glance 2021 - Extent of health care coverage*, accessed 27 October 2023

Royal Commission into Aged Care Quality and Safety (2021), Final report: care, dignity and respect – Volume 1: Summary and recommendations, accessed 27 October 2023

The Department of Health and Aged Care provided the following data:

- CDBS data 2018 to 2023
- Departmental resourcing impacts in relation to establishment of a Chief Dental Officer.

The Department of Social Services provided welfare recipients and payment type data as at June 2023.

The Department of Veterans' Affairs provided the following data:

- VDS Model and estimated costs for the VDS over the forward estimates
- Historical VDS utilisation data 2018-19 to 2022-23.

The Department of the Treasury provided Australian demographic projections across the forward estimates and medium term.

The PBO would like to thank the Parliamentary Library for their timely, impartial and confidential input into this response.

Attachment A – Various policy options for reforming Commonwealth subsidies of dental services – financial implications

Table A1: Various policy options for reforming Commonwealth subsidies of dental services – Option 1.1: Capped universal dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-5,350.0*	*-5,910.0*	*-6,460.0*	*-7,050.0*	*-7,650.0*	*-8,280.0*	*-8,520.0*	*-8,750.0*	*-8,990.0*	*-9,220.0*	***-17,720.0***	***-76,180.0***
Total – administered	**-**	***-5,350.0***	***-5,910.0***	***-6,460.0***	***-7,050.0***	***-7,650.0***	***-8,280.0***	***-8,520.0***	***-8,750.0***	***-8,990.0***	***-9,220.0***	***-17,720.0***	***-76,180.0***
Departmental													
Component 1: MBS expansion	-	*-95.5*	*-49.0*	*-53.2*	*-57.5*	*-62.6*	*-67.1*	*-68.5*	*-69.8*	*-71.0*	*-72.1*	***-197.7***	***-666.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-100.4***	***-53.4***	***-57.0***	***-60.2***	***-65.4***	***-69.9***	***-71.4***	***-72.7***	***-73.9***	***-75.1***	***-210.8***	***-699.4***
Total – expenses	**-**	**-5,450.4**	**-5,963.4**	**-6,517.0**	**-7,110.2**	**-7,715.4**	**-8,349.9**	**-8,591.4**	**-8,822.7**	**-9,063.9**	**-9,295.1**	**-17,930.8**	**-76,879.4**
Total (excluding PDI)	**-**	**-5,450.4**	**-5,963.4**	**-6,517.0**	**-7,110.2**	**-7,715.4**	**-8,349.9**	**-8,591.4**	**-8,822.7**	**-9,063.9**	**-9,295.1**	**-17,930.8**	**-76,879.4**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A2: Various policy options for reforming Commonwealth subsidies of dental services – Option 1.1: Capped universal dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Payments													
Administered													
Component 1: MBS expansion	-	*-5,150.0*	*-5,890.0*	*-6,440.0*	*-7,030.0*	*-7,630.0*	*-8,250.0*	*-8,510.0*	*-8,750.0*	*-8,980.0*	*-9,210.0*	***-17,480.0***	***-75,840.0***
Total – administered	**-**	***-5,150.0***	***-5,890.0***	***-6,440.0***	***-7,030.0***	***-7,630.0***	***-8,250.0***	***-8,510.0***	***-8,750.0***	***-8,980.0***	***-9,210.0***	***-17,480.0***	***-75,840.0***
Departmental													
Component 1: MBS expansion	-	*-95.5*	*-49.0*	*-53.2*	*-57.5*	*-62.6*	*-67.1*	*-68.5*	*-69.8*	*-71.0*	*-72.1*	***-197.7***	***-666.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-100.4***	***-53.4***	***-57.0***	***-60.2***	***-65.4***	***-69.9***	***-71.4***	***-72.7***	***-73.9***	***-75.1***	***-210.8***	***-699.4***
Total – payments	**-**	**-5,250.4**	**-5,943.4**	**-6,497.0**	**-7,090.2**	**-7,695.4**	**-8,319.9**	**-8,581.4**	**-8,822.7**	**-9,053.9**	**-9,285.1**	**-17,690.8**	**-76,539.4**
Total (excluding PDI)	**-**	**-5,250.4**	**-5,943.4**	**-6,497.0**	**-7,090.2**	**-7,695.4**	**-8,319.9**	**-8,581.4**	**-8,822.7**	**-9,053.9**	**-9,285.1**	**-17,690.8**	**-76,539.4**

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A3: Various policy options for reforming Commonwealth subsidies of dental services – Option 1.1: Capped universal dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Fiscal balance	-	*-90.0*	*-280.0*	*-490.0*	*-740.0*	*-1,020.0*	*-1,340.0*	*-1,700.0*	*-2,090.0*	*-2,510.0*	*-2,970.0*	***-860.0***	***-13,230.0***
Underlying cash balance	-	*-70.0*	*-240.0*	*-450.0*	*-690.0*	*-970.0*	*-1,290.0*	*-1,640.0*	*-2,020.0*	*-2,440.0*	*-2,890.0*	***-760.0***	***-12,700.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[4].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[4] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A4: Various policy options for reforming Commonwealth subsidies of dental services – Option 1.2: Uncapped universal dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-7,500.0*	*-8,200.0*	*-9,000.0*	*-9,800.0*	*-10,600.0*	*-11,500.0*	*-11,800.0*	*-12,100.0*	*-12,400.0*	*-12,700.0*	***-24,700.0***	***-105,600.0***
Total – administered	**-**	***-7,500.0***	***-8,200.0***	***-9,000.0***	***-9,800.0***	***-10,600.0***	***-11,500.0***	***-11,800.0***	***-12,100.0***	***-12,400.0***	***-12,700.0***	***-24,700.0***	***-105,600.0***
Departmental													
Component 1: MBS expansion	-	*-149.0*	*-100.0*	*-102.0*	*-105.0*	*-108.0*	*-110.0*	*-112.0*	*-114.0*	*-116.0*	*-118.0*	***-351.0***	***-1,134.0***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-153.9***	***-104.4***	***-105.8***	***-107.7***	***-110.8***	***-112.8***	***-114.9***	***-116.9***	***-118.9***	***-121.0***	***-364.1***	***-1,167.1***
Total – expenses	**-**	**-7,653.9**	**-8,304.4**	**-9,105.8**	**-9,907.7**	**-10,710.8**	**-11,612.8**	**-11,914.9**	**-12,216.9**	**-12,518.9**	**-12,821.0**	**-25,064.1**	**-106,767.1**
Total (excluding PDI)	**-**	**-7,653.9**	**-8,304.4**	**-9,105.8**	**-9,907.7**	**-10,710.8**	**-11,612.8**	**-11,914.9**	**-12,216.9**	**-12,518.9**	**-12,821.0**	**-25,064.1**	**-106,767.1**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A5: Various policy options for reforming Commonwealth subsidies of dental services – Option 1.2: Uncapped universal dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Payments													
Administered													
Component 1: MBS expansion	-	*-7,200.0*	*-8,200.0*	*-9,000.0*	*-9,800.0*	*-10,600.0*	*-11,400.0*	*-11,800.0*	*-12,100.0*	*-12,400.0*	*-12,700.0*	***-24,400.0***	***-105,200.0***
Total – administered	-	***-7,200.0***	***-8,200.0***	***-9,000.0***	***-9,800.0***	***-10,600.0***	***-11,400.0***	***-11,800.0***	***-12,100.0***	***-12,400.0***	***-12,700.0***	***-24,400.0***	***-105,200.0***
Departmental													
Component 1: MBS expansion	-	*-149.0*	*-100.0*	*-102.0*	*-105.0*	*-108.0*	*-110.0*	*-112.0*	*-114.0*	*-116.0*	*-118.0*	***-351.0***	***-1,134.0***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	-	***-153.9***	***-104.4***	***-105.8***	***-107.7***	***-110.8***	***-112.8***	***-114.9***	***-116.9***	***-118.9***	***-121.0***	***-364.1***	***-1,167.1***
Total – payments	-	**-7,353.9**	**-8,304.4**	**-9,105.8**	**-9,907.7**	**-10,710.8**	**-11,512.8**	**-11,914.9**	**-12,216.9**	**-12,518.9**	**-12,821.0**	**-24,764.1**	**-106,367.1**
Total (excluding PDI)	-	**-7,353.9**	**-8,304.4**	**-9,105.8**	**-9,907.7**	**-10,710.8**	**-11,512.8**	**-11,914.9**	**-12,216.9**	**-12,518.9**	**-12,821.0**	**-24,764.1**	**-106,367.1**

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A6: Various policy options for reforming Commonwealth subsidies of dental services – Option 1.2: Uncapped universal dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Fiscal balance	-	*-120.0*	*-390.0*	*-690.0*	*-1,030.0*	*-1,420.0*	*-1,870.0*	*-2,370.0*	*-2,910.0*	*-3,500.0*	*-4,130.0*	***-1,200.0***	***-18,430.0***
Underlying cash balance	-	*-100.0*	*-340.0*	*-630.0*	*-970.0*	*-1,350.0*	*-1,790.0*	*-2,280.0*	*-2,810.0*	*-3,390.0*	*-4,020.0*	***-1,070.0***	***-17,680.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[5].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[5] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A7: Various policy options for reforming Commonwealth subsidies of dental services – Option 2.1: Capped means-tested dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-1,780.0*	*-1,980.0*	*-2,170.0*	*-2,380.0*	*-2,610.0*	*-2,850.0*	*-2,960.0*	*-3,080.0*	*-3,200.0*	*-3,320.0*	***-5,930.0***	***-26,330.0***
Total – administered	**-**	***-1,780.0***	***-1,980.0***	***-2,170.0***	***-2,380.0***	***-2,610.0***	***-2,850.0***	***-2,960.0***	***-3,080.0***	***-3,200.0***	***-3,320.0***	***-5,930.0***	***-26,330.0***
Departmental													
Component 1: MBS expansion	-	*-29.8*	*-15.7*	*-17.1*	*-18.7*	*-20.5*	*-22.2*	*-22.9*	*-23.6*	*-24.2*	*-24.9*	***-62.6***	***-219.6***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-34.7***	***-20.1***	***-20.9***	***-21.4***	***-23.3***	***-25.0***	***-25.8***	***-26.5***	***-27.1***	***-27.9***	***-75.7***	***-252.7***
Total – expenses	**-**	**-1,814.7**	**-2,000.1**	**-2,190.9**	**-2,401.4**	**-2,633.3**	**-2,875.0**	**-2,985.8**	**-3,106.5**	**-3,227.1**	**-3,347.9**	**-6,005.7**	**-26,582.7**
Total (excluding PDI)	**-**	**-1,814.7**	**-2,000.1**	**-2,190.9**	**-2,401.4**	**-2,633.3**	**-2,875.0**	**-2,985.8**	**-3,106.5**	**-3,227.1**	**-3,347.9**	**-6,005.7**	**-26,582.7**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A8: Various policy options for reforming Commonwealth subsidies of dental services – Option 2.1: Capped means-tested dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Administered													
Component 1: MBS expansion	-	*-1,720.0*	*-1,970.0*	*-2,160.0*	*-2,380.0*	*-2,600.0*	*-2,840.0*	*-2,960.0*	*-3,080.0*	*-3,190.0*	*-3,320.0*	***-5,850.0***	***-26,220.0***
Total – administered	-	***-1,720.0***	***-1,970.0***	***-2,160.0***	***-2,380.0***	***-2,600.0***	***-2,840.0***	***-2,960.0***	***-3,080.0***	***-3,190.0***	***-3,320.0***	***-5,850.0***	***-26,220.0***
Departmental													
Component 1: MBS expansion	-	*-29.8*	*-15.7*	*-17.1*	*-18.7*	*-20.5*	*-22.2*	*-22.9*	*-23.6*	*-24.2*	*-24.9*	***-62.6***	***-219.6***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	-	***-34.7***	***-20.1***	***-20.9***	***-21.4***	***-23.3***	***-25.0***	***-25.8***	***-26.5***	***-27.1***	***-27.9***	***-75.7***	***-252.7***
Total – payments	-	**-1,754.7**	**-1,990.1**	**-2,180.9**	**-2,401.4**	**-2,623.3**	**-2,865.0**	**-2,985.8**	**-3,106.5**	**-3,217.1**	**-3,347.9**	**-5,925.7**	**-26,472.7**
Total (excluding PDI)	-	**-1,754.7**	**-1,990.1**	**-2,180.9**	**-2,401.4**	**-2,623.3**	**-2,865.0**	**-2,985.8**	**-3,106.5**	**-3,217.1**	**-3,347.9**	**-5,925.7**	**-26,472.7**

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A9: Various policy options for reforming Commonwealth subsidies of dental services – Option 2.1: Capped means-tested dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	*-30.0*	*-90.0*	*-160.0*	*-250.0*	*-340.0*	*-450.0*	*-580.0*	*-710.0*	*-860.0*	*-1,030.0*	***-280.0***	***-4,500.0***
Underlying cash balance	-	*-24.0*	*-81.0*	*-152.0*	*-233.0*	*-327.0*	*-434.0*	*-555.0*	*-689.0*	*-835.0*	*-996.0*	***-257.0***	***-4,326.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[6].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[6] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A10: Various policy options for reforming Commonwealth subsidies of dental services – Option 2.2: Uncapped means-tested dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-2,540.0*	*-2,820.0*	*-3,090.0*	*-3,400.0*	*-3,720.0*	*-4,060.0*	*-4,220.0*	*-4,390.0*	*-4,550.0*	*-4,730.0*	***-8,450.0***	***-37,520.0***
Total – administered	**-**	***-2,540.0***	***-2,820.0***	***-3,090.0***	***-3,400.0***	***-3,720.0***	***-4,060.0***	***-4,220.0***	***-4,390.0***	***-4,550.0***	***-4,730.0***	***-8,450.0***	***-37,520.0***
Departmental													
Component 1: MBS expansion	-	*-36.0*	*-22.4*	*-24.4*	*-26.6*	*-29.2*	*-31.6*	*-32.6*	*-33.5*	*-34.5*	*-35.5*	***-82.8***	***-306.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-40.9***	***-26.8***	***-28.2***	***-29.3***	***-32.0***	***-34.4***	***-35.5***	***-36.4***	***-37.4***	***-38.5***	***-95.9***	***-339.4***
Total – expenses	**-**	**-2,580.9**	**-2,846.8**	**-3,118.2**	**-3,429.3**	**-3,752.0**	**-4,094.4**	**-4,255.5**	**-4,426.4**	**-4,587.4**	**-4,768.5**	**-8,545.9**	**-37,859.4**
Total (excluding PDI)	**-**	**-2,580.9**	**-2,846.8**	**-3,118.2**	**-3,429.3**	**-3,752.0**	**-4,094.4**	**-4,255.5**	**-4,426.4**	**-4,587.4**	**-4,768.5**	**-8,545.9**	**-37,859.4**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A11: Various policy options for reforming Commonwealth subsidies of dental services – Option 2.2: Uncapped means-tested dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Payments													
Administered													
Component 1: MBS expansion	-	*-2,440.0*	*-2,810.0*	*-3,080.0*	*-3,380.0*	*-3,710.0*	*-4,050.0*	*-4,210.0*	*-4,380.0*	*-4,550.0*	*-4,720.0*	***-8,330.0***	***-37,330.0***
Total – administered	-	***-2,440.0***	***-2,810.0***	***-3,080.0***	***-3,380.0***	***-3,710.0***	***-4,050.0***	***-4,210.0***	***-4,380.0***	***-4,550.0***	***-4,720.0***	***-8,330.0***	***-37,330.0***
Departmental													
Component 1: MBS expansion	-	*-36.0*	*-22.4*	*-24.4*	*-26.6*	*-29.2*	*-31.6*	*-32.6*	*-33.5*	*-34.5*	*-35.5*	***-82.8***	***-306.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	-	***-40.9***	***-26.8***	***-28.2***	***-29.3***	***-32.0***	***-34.4***	***-35.5***	***-36.4***	***-37.4***	***-38.5***	***-95.9***	***-339.4***
Total – payments	-	**-2,480.9**	**-2,836.8**	**-3,108.2**	**-3,409.3**	**-3,742.0**	**-4,084.4**	**-4,245.5**	**-4,416.4**	**-4,587.4**	**-4,758.5**	**-8,425.9**	**-37,669.4**
Total (excluding PDI)	-	**-2,480.9**	**-2,836.8**	**-3,108.2**	**-3,409.3**	**-3,742.0**	**-4,084.4**	**-4,245.5**	**-4,416.4**	**-4,587.4**	**-4,758.5**	**-8,425.9**	**-37,669.4**

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A12: Various policy options for reforming Commonwealth subsidies of dental services – Option 2.2: Uncapped means-tested dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Fiscal balance	-	*-40.0*	*-130.0*	*-230.0*	*-350.0*	*-490.0*	*-650.0*	*-820.0*	*-1,020.0*	*-1,230.0*	*-1,460.0*	***-400.0***	***-6,420.0***
Underlying cash balance	-	*-30.0*	*-120.0*	*-220.0*	*-330.0*	*-460.0*	*-620.0*	*-790.0*	*-980.0*	*-1,190.0*	*-1,420.0*	***-370.0***	***-6,160.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[7].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[7] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A13: Various policy options for reforming Commonwealth subsidies of dental services – Option 3.1: Capped seniors dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-1,000.0*	*-1,130.0*	*-1,250.0*	*-1,390.0*	*-1,540.0*	*-1,690.0*	*-1,760.0*	*-1,840.0*	*-1,910.0*	*-1,990.0*	***-3,380.0***	***-15,500.0***
Total – administered	**-**	***-1,000.0***	***-1,130.0***	***-1,250.0***	***-1,390.0***	***-1,540.0***	***-1,690.0***	***-1,760.0***	***-1,840.0***	***-1,910.0***	***-1,990.0***	***-3,380.0***	***-15,500.0***
Departmental													
Component 1: MBS expansion	-	*-16.5*	*-9.0*	*-10.0*	*-11.0*	*-12.1*	*-13.2*	*-13.7*	*-14.1*	*-14.6*	*-15.1*	***-35.5***	***-129.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-21.4***	***-13.4***	***-13.8***	***-13.7***	***-14.9***	***-16.0***	***-16.6***	***-17.0***	***-17.5***	***-18.1***	***-48.6***	***-162.4***
Total – expenses	**-**	**-1,021.4**	**-1,143.4**	**-1,263.8**	**-1,403.7**	**-1,554.9**	**-1,706.0**	**-1,776.6**	**-1,857.0**	**-1,927.5**	**-2,008.1**	**-3,428.6**	**-15,662.4**
Total (excluding PDI)	**-**	**-1,021.4**	**-1,143.4**	**-1,263.8**	**-1,403.7**	**-1,554.9**	**-1,706.0**	**-1,776.6**	**-1,857.0**	**-1,927.5**	**-2,008.1**	**-3,428.6**	**-15,662.4**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A14: Various policy options for reforming Commonwealth subsidies of dental services – Option 3.1: Capped seniors dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Payments													
Administered													
Component 1: MBS expansion	-	*-970.0*	*-1,120.0*	*-1,250.0*	*-1,390.0*	*-1,530.0*	*-1,680.0*	*-1,760.0*	*-1,830.0*	*-1,910.0*	*-1,990.0*	***-3,340.0***	***-15,430.0***
Total – administered	**-**	***-970.0***	***-1,120.0***	***-1,250.0***	***-1,390.0***	***-1,530.0***	***-1,680.0***	***-1,760.0***	***-1,830.0***	***-1,910.0***	***-1,990.0***	***-3,340.0***	***-15,430.0***
Departmental													
Component 1: MBS expansion	-	*-16.5*	*-9.0*	*-10.0*	*-11.0*	*-12.1*	*-13.2*	*-13.7*	*-14.1*	*-14.6*	*-15.1*	***-35.5***	***-129.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-21.4***	***-13.4***	***-13.8***	***-13.7***	***-14.9***	***-16.0***	***-16.6***	***-17.0***	***-17.5***	***-18.1***	***-48.6***	***-162.4***
Total – payments	**-**	**-991.4**	**-1,133.4**	**-1,263.8**	**-1,403.7**	**-1,544.9**	**-1,696.0**	**-1,776.6**	**-1,847.0**	**-1,927.5**	**-2,008.1**	**-3,388.6**	**-15,592.4**
Total (excluding PDI)	**-**	**-991.4**	**-1,133.4**	**-1,263.8**	**-1,403.7**	**-1,544.9**	**-1,696.0**	**-1,776.6**	**-1,847.0**	**-1,927.5**	**-2,008.1**	**-3,388.6**	**-15,592.4**

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A15: Various policy options for reforming Commonwealth subsidies of dental services – Option 3.1: Capped seniors dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Fiscal balance	-	*-16.0*	*-52.0*	*-94.0*	*-142.0*	*-198.0*	*-263.0*	*-336.0*	*-417.0*	*-505.0*	*-602.0*	***-162.0***	***-2,625.0***
Underlying cash balance	-	*-13.0*	*-46.0*	*-86.0*	*-133.0*	*-188.0*	*-251.0*	*-323.0*	*-402.0*	*-489.0*	*-585.0*	***-145.0***	***-2,516.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[8].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[8] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A16: Various policy options for reforming Commonwealth subsidies of dental services – Option 3.2: Uncapped seniors dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-1,220.0*	*-1,370.0*	*-1,520.0*	*-1,690.0*	*-1,870.0*	*-2,050.0*	*-2,140.0*	*-2,230.0*	*-2,320.0*	*-2,420.0*	***-4,110.0***	***-18,830.0***
Total – administered	**-**	***-1,220.0***	***-1,370.0***	***-1,520.0***	***-1,690.0***	***-1,870.0***	***-2,050.0***	***-2,140.0***	***-2,230.0***	***-2,320.0***	***-2,420.0***	***-4,110.0***	***-18,830.0***
Departmental													
Component 1: MBS expansion	-	*-18.2*	*-11.0*	*-12.1*	*-13.3*	*-14.8*	*-16.1*	*-16.6*	*-17.2*	*-17.7*	*-18.3*	***-41.3***	***-155.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-23.1***	***-15.4***	***-15.9***	***-16.0***	***-17.6***	***-18.9***	***-19.5***	***-20.1***	***-20.6***	***-21.3***	***-54.4***	***-188.4***
Total – expenses	**-**	**-1,243.1**	**-1,385.4**	**-1,535.9**	**-1,706.0**	**-1,887.6**	**-2,068.9**	**-2,159.5**	**-2,250.1**	**-2,340.6**	**-2,441.3**	**-4,164.4**	**-19,018.4**
Total (excluding PDI)	**-**	**-1,243.1**	**-1,385.4**	**-1,535.9**	**-1,706.0**	**-1,887.6**	**-2,068.9**	**-2,159.5**	**-2,250.1**	**-2,340.6**	**-2,441.3**	**-4,164.4**	**-19,018.4**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A17: Various policy options for reforming Commonwealth subsidies of dental services – Option 3.2: Uncapped seniors dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Administered													
Component 1: MBS expansion	-	*-1,170.0*	*-1,360.0*	*-1,520.0*	*-1,680.0*	*-1,860.0*	*-2,040.0*	*-2,140.0*	*-2,230.0*	*-2,320.0*	*-2,420.0*	***-4,050.0***	***-18,740.0***
Total – administered	-	***-1,170.0***	***-1,360.0***	***-1,520.0***	***-1,680.0***	***-1,860.0***	***-2,040.0***	***-2,140.0***	***-2,230.0***	***-2,320.0***	***-2,420.0***	*-4,050.0*	*-18,740.0*
Departmental													
Component 1: MBS expansion	-	*-18.2*	*-11.0*	*-12.1*	*-13.3*	*-14.8*	*-16.1*	*-16.6*	*-17.2*	*-17.7*	*-18.3*	***-41.3***	***-155.3***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	-	***-23.1***	***-15.4***	***-15.9***	***-16.0***	***-17.6***	***-18.9***	***-19.5***	***-20.1***	***-20.6***	***-21.3***	*-54.4*	*-188.4*
Total – payments	-	**-1,193.1**	**-1,375.4**	**-1,535.9**	**-1,696.0**	**-1,877.6**	**-2,058.9**	**-2,159.5**	**-2,250.1**	**-2,340.6**	**-2,441.3**	-4,104.4	-18,928.4
Total (excluding PDI)	-	**-1,193.1**	**-1,375.4**	**-1,535.9**	**-1,696.0**	**-1,877.6**	**-2,058.9**	**-2,159.5**	**-2,250.1**	**-2,340.6**	**-2,441.3**	-4,104.4	-18,928.4

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A18: Various policy options for reforming Commonwealth subsidies of dental services – Option 3.2: Uncapped seniors dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	*-20.0*	*-63.0*	*-114.0*	*-172.0*	*-241.0*	*-319.0*	*-408.0*	*-506.0*	*-613.0*	*-732.0*	***-197.0***	***-3,188.0***
Underlying cash balance	-	*-16.0*	*-56.0*	*-105.0*	*-162.0*	*-228.0*	*-305.0*	*-392.0*	*-488.0*	*-594.0*	*-710.0*	***-177.0***	***-3,056.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[9].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[9] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A19: Various policy options for reforming Commonwealth subsidies of dental services – Option 4.1: Capped preventative dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-1,710.0*	*-1,880.0*	*-2,060.0*	*-2,250.0*	*-2,440.0*	*-2,640.0*	*-2,720.0*	*-2,790.0*	*-2,870.0*	*-2,940.0*	***-5,650.0***	***-24,300.0***
Total – administered	**-**	***-1,710.0***	***-1,880.0***	***-2,060.0***	***-2,250.0***	***-2,440.0***	***-2,640.0***	***-2,720.0***	***-2,790.0***	***-2,870.0***	***-2,940.0***	***-5,650.0***	***-24,300.0***
Departmental													
Component 1: MBS expansion	-	*-75.5*	*-27.4*	*-29.8*	*-32.2*	*-35.1*	*-37.6*	*-38.3*	*-39.1*	*-39.7*	*-40.4*	***-132.7***	***-395.1***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-80.4***	***-31.8***	***-33.6***	***-34.9***	***-37.9***	***-40.4***	***-41.2***	***-42.0***	***-42.6***	***-43.4***	***-145.8***	***-428.2***
Total – expenses	**-**	**-1,790.4**	**-1,911.8**	**-2,093.6**	**-2,284.9**	**-2,477.9**	**-2,680.4**	**-2,761.2**	**-2,832.0**	**-2,912.6**	**-2,983.4**	**-5,795.8**	**-24,728.2**
Total (excluding PDI)	**-**	**-1,790.4**	**-1,911.8**	**-2,093.6**	**-2,284.9**	**-2,477.9**	**-2,680.4**	**-2,761.2**	**-2,832.0**	**-2,912.6**	**-2,983.4**	**-5,795.8**	**-24,728.2**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A20: Various policy options for reforming Commonwealth subsidies of dental services – Option 4.1: Capped preventative dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Administered													
Component 1: MBS expansion	-	*-1,640.0*	*-1,880.0*	*-2,060.0*	*-2,240.0*	*-2,430.0*	*-2,630.0*	*-2,720.0*	*-2,790.0*	*-2,870.0*	*-2,940.0*	***-5,580.0***	***-24,200.0***
Total – administered	-	***-1,640.0***	***-1,880.0***	***-2,060.0***	***-2,240.0***	***-2,430.0***	***-2,630.0***	***-2,720.0***	***-2,790.0***	***-2,870.0***	***-2,940.0***	*-5,580.0*	*-24,200.0*
Departmental													
Component 1: MBS expansion	-	*-75.5*	*-27.4*	*-29.8*	*-32.2*	*-35.1*	*-37.6*	*-38.3*	*-39.1*	*-39.7*	*-40.4*	***-132.7***	***-395.1***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	-	***-80.4***	***-31.8***	***-33.6***	***-34.9***	***-37.9***	***-40.4***	***-41.2***	***-42.0***	***-42.6***	***-43.4***	*-145.8*	*-428.2*
Total – payments	-	**-1,720.4**	**-1,911.8**	**-2,093.6**	**-2,274.9**	**-2,467.9**	**-2,670.4**	**-2,761.2**	**-2,832.0**	**-2,912.6**	**-2,983.4**	-5,725.8	-24,628.2
Total (excluding PDI)	-	**-1,720.4**	**-1,911.8**	**-2,093.6**	**-2,274.9**	**-2,467.9**	**-2,670.4**	**-2,761.2**	**-2,832.0**	**-2,912.6**	**-2,983.4**	-5,725.8	-24,628.2

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

\- Indicates nil.

Table A21: Various policy options for reforming Commonwealth subsidies of dental services – Option 4.1: Capped preventative dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	*-29.0*	*-90.0*	*-160.0*	*-239.0*	*-330.0*	*-433.0*	*-548.0*	*-674.0*	*-810.0*	*-957.0*	***-279.0***	***-4,270.0***
Underlying cash balance	-	*-24.0*	*-79.0*	*-147.0*	*-225.0*	*-313.0*	*-414.0*	*-527.0*	*-651.0*	*-785.0*	*-931.0*	***-250.0***	***-4,096.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[10].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

\- Indicates nil.

[10] Online budget glossary – Parliament of Australia (aph.gov.au)

Table A22: Various policy options for reforming Commonwealth subsidies of dental services – Option 4.2: Uncapped preventative dental – Fiscal balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	**Total to 2026-27**	**Total to 2033-34**
Expenses													
Administered													
Component 1: MBS expansion	-	*-2,410.0*	*-2,660.0*	*-2,910.0*	*-3,160.0*	*-3,430.0*	*-3,700.0*	*-3,810.0*	*-3,910.0*	*-4,010.0*	*-4,110.0*	***-7,980.0***	***-34,110.0***
Total – administered	**-**	***-2,410.0***	***-2,660.0***	***-2,910.0***	***-3,160.0***	***-3,430.0***	***-3,700.0***	***-3,810.0***	***-3,910.0***	***-4,010.0***	***-4,110.0***	***-7,980.0***	***-34,110.0***
Departmental													
Component 1: MBS expansion	-	*-85.8*	*-38.4*	*-41.6*	*-44.9*	*-48.9*	*-52.3*	*-53.3*	*-54.2*	*-55.1*	*-56.0*	***-165.8***	***-530.5***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	**-**	***-90.7***	***-42.8***	***-45.4***	***-47.6***	***-51.7***	***-55.1***	***-56.2***	***-57.1***	***-58.0***	***-59.0***	***-178.9***	***-563.6***
Total – expenses	**-**	**-2,500.7**	**-2,702.8**	**-2,955.4**	**-3,207.6**	**-3,481.7**	**-3,755.1**	**-3,866.2**	**-3,967.1**	**-4,068.0**	**-4,169.0**	**-8,158.9**	**-34,673.6**
Total (excluding PDI)	**-**	**-2,500.7**	**-2,702.8**	**-2,955.4**	**-3,207.6**	**-3,481.7**	**-3,755.1**	**-3,866.2**	**-3,967.1**	**-4,068.0**	**-4,169.0**	**-8,158.9**	**-34,673.6**

(a) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms.

- Indicates nil.

Table A23: Various policy options for reforming Commonwealth subsidies of dental services – Option 4.2: Uncapped preventative dental – Underlying cash balance ($m)[(a)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Payments													
Administered													
Component 1: MBS expansion	-	*-2,320.0*	*-2,650.0*	*-2,900.0*	*-3,150.0*	*-3,420.0*	*-3,690.0*	*-3,800.0*	*-3,900.0*	*-4,000.0*	*-4,100.0*	***-7,870.0***	***-33,930.0***
Total – administered	-	***-2,320.0***	***-2,650.0***	***-2,900.0***	***-3,150.0***	***-3,420.0***	***-3,690.0***	***-3,800.0***	***-3,900.0***	***-4,000.0***	***-4,100.0***	*-7,870.0*	*-33,930.0*
Departmental													
Component 1: MBS expansion	-	*-85.8*	*-38.4*	*-41.6*	*-44.9*	*-48.9*	*-52.3*	*-53.3*	*-54.2*	*-55.1*	*-56.0*	***-165.8***	***-530.5***
Component 2: Education and promotion	-	*-3.2*	*-1.7*	*-1.1*	-	-	-	-	-	-	-	***-6.0***	***-6.0***
Component 3: Chief Dental Officer	-	*-1.7*	*-2.7*	*-2.7*	*-2.7*	*-2.8*	*-2.8*	*-2.9*	*-2.9*	*-2.9*	*-3.0*	***-7.1***	***-27.1***
Total – departmental	-	***-90.7***	***-42.8***	***-45.4***	***-47.6***	***-51.7***	***-55.1***	***-56.2***	***-57.1***	***-58.0***	***-59.0***	*-178.9*	*-563.6*
Total – payments	-	**-2,410.7**	**-2,692.8**	**-2,945.4**	**-3,197.6**	**-3,471.7**	**-3,745.1**	**-3,856.2**	**-3,957.1**	**-4,058.0**	**-4,159.0**	-8,048.9	-34,493.6
Total (excluding PDI)	-	**-2,410.7**	**-2,692.8**	**-2,945.4**	**-3,197.6**	**-3,471.7**	**-3,745.1**	**-3,856.2**	**-3,957.1**	**-4,058.0**	**-4,159.0**	-8,048.9	-34,493.6

(a) A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

Table A24: Various policy options for reforming Commonwealth subsidies of dental services – Option 4.2: Uncapped preventative dental – Memorandum item: Public Debt Interest (PDI) impacts – Fiscal and underlying cash balances ($m)[(a)(b)]

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	Total to 2026-27	Total to 2033-34
Fiscal balance	-	*-40.0*	*-130.0*	*-220.0*	*-340.0*	*-460.0*	*-610.0*	*-770.0*	*-950.0*	*-1,140.0*	*-1,340.0*	***-390.0***	***-6,000.0***
Underlying cash balance	-	*-30.0*	*-110.0*	*-210.0*	*-320.0*	*-440.0*	*-580.0*	*-740.0*	*-910.0*	*-1,100.0*	*-1,300.0*	***-350.0***	***-5,740.0***

(a) As this table is presented as a memorandum item, these figures are not reflected in the totals in the tables above. This is consistent with the approach taken in the budget where the budget impact of most measures is presented excluding the impact on PDI. If the reader would like a complete picture of the total aggregate, then these figures would need to be added to the figures above. For further information on government borrowing and financing please refer to the PBO's online budget glossary[11].

(b) A positive number for the fiscal balance indicates an increase in revenue or a decrease in expenses or net capital investment in accrual terms. A negative number for the fiscal balance indicates a decrease in revenue or an increase in expenses or net capital investment in accrual terms. A positive number for the underlying cash balance indicates an increase in receipts or a decrease in payments or net capital investment in cash terms. A negative number for the underlying cash balance indicates a decrease in receipts or an increase in payments or net capital investment in cash terms.

- Indicates nil.

[11] Online budget glossary – Parliament of Australia (aph.gov.au)

Attachment B – Various policy options for reforming Commonwealth subsidies of dental services – Additional Information

Dental care in Australia

In 2020-21, Australia collectively spent $11.1 billion (or $432 per person[12]) on dental services. This includes $1.4 billion from Commonwealth programs (Table B1), $950 million from state and territory governments, $2.2 billion from private health providers and $6.5 billion out of pocket costs from Australians. The majority of Commonwealth-funded dental care is paid through private health insurance rebates. Of the $1.4 billion in 2020-21 from the Commonwealth, approximately $775 million (55%) was on private health insurance rebates for dental services.

Table B1: 2020-21 Commonwealth funding for dental services ($m)

	2020-21
Child Dental Benefits Scheme	336.5
National Health Reform Agreement for acute admitted dental services	44.3
National Health Reform Agreement for specialist outpatient procedure clinics	134.5
Federation Funding Agreement for adult public dental services	107.8
Royal Flying Doctor Service Grant – dental services	5.6
Private Health Insurance Rebates	775.0*
Total	**1,403.7**

Source: As per relevant 2020-21 Budget Portfolio Statements and analysis by the Department of Health and Aged Care and *Australian Institute of Health and Welfare (2023) *Oral health and dental care in Australia*

Publicly-funded dental care is provided by states and territories. Publicly-funded dental services are limited to emergency, general and some specialist dental services, with access depending on the eligibility criteria of the respective state or territory. However, public dental care is usually available for those receiving income support or on a concession card and provided through public dental clinics.

The Commonwealth Government contributes to the cost of public dental services for adults through agreements with jurisdictions. The most recent agreement, the *Federation Funding Agreement (FFA) for adult public dental services*, expired on 30 June 2023 and was worth $107.8 million in 2022-23. The successor agreement is still being negotiated. In the 2023-24 Budget the government announced funding of $215.6 million over two years as an interim measure[13] while decisions on future funding arrangements for dental service provision are finalised.

For children, public dental care is provided by the Commonwealth through the means-tested Child Dental Benefits Schedule (CDBS), or through on-site school dental clinics.

According to the Australian Bureau of Statistics' National Health Survey 2020-21, approximately 59% of dental services were directly funded by individuals.

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[12] Australian Institute of Health and Welfare (2023) *Oral health and dental care in Australia*. This per capita figure – calculated off the entire population – is not comparable to the per capita figure used in this costing response, which is calculated based on the eligible population. For the same reason, the total spend of $11.1 billion is also not comparable to the financial implication of this proposal

[13] *Long Term Dental Funding Reform Developmental Work and Interim Funding*, Budget Paper 2, Australian Government 2023-24 Budget

Child Dental Benefits Schedule

Commencing on 1 January 2014, the CDBS provides a range of general dental services listed under the Dental Benefits Schedule. Items are generally based on the Australian Dental Association – Schedule of Dental Services and Glossary (12th Edition), with items listed across 8 groups:

- U0 – Diagnostic Services
- U1 – Preventative Services
- U2 – Periodontics
- U3 – Oral Surgery
- U4 – Endodontics
- U5 – Restorative Services
- U7 – Prosthodontics
- U9 – General Services

The CDBS does not include groups U6 (crown and bridge) or U8 (orthodontics), noting that some crown services are covered within U5.

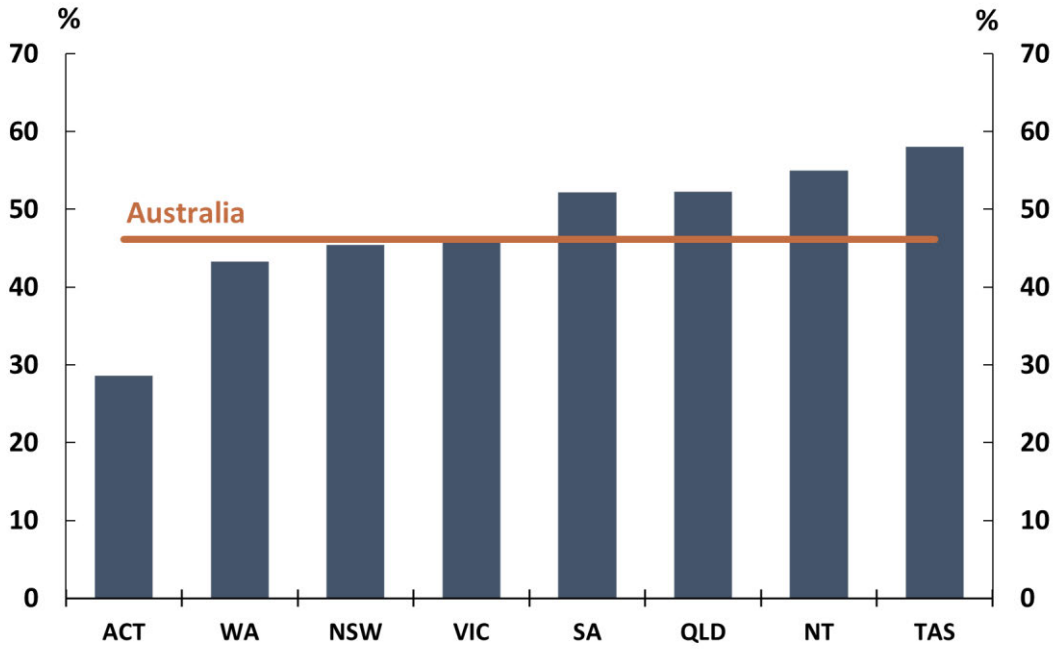
Children are eligible for the CDBS if at some point in a calendar year they:

- are entitled to Medicare
- are aged under 18 years
- satisfy the means test for the program by receiving (or having their parent/carer/guardian receive) an eligible Australian Government payment.

Eligible families are notified by Services Australia in writing via either their MyGov inbox or mail. The Department of Health and Aged Care advised that in 2022, approximately 2.8 million children (or 49%) were notified of their eligibility for CDBS. Of those, only 33.8% used CDBS provided dental services. The CDBS outlines the fee rates for each available service, and eligible customers can access services at both public and private dental clinics. Gap fees may be charged by private clinics. For the period 2014-2021, approximately 95% of all CDBS services were provided to participating children without any additional charges (or gap fees).

Access to the CDBS varies between states and territories (Figure B1). In Tasmania, the jurisdiction with the highest eligibility rate, 58% of children were eligible for the CDBS in 2021. In the Australian Capital Territory, the jurisdiction with the lowest eligibility rate, 28.6% of children were eligible for the CDBS in 2021.

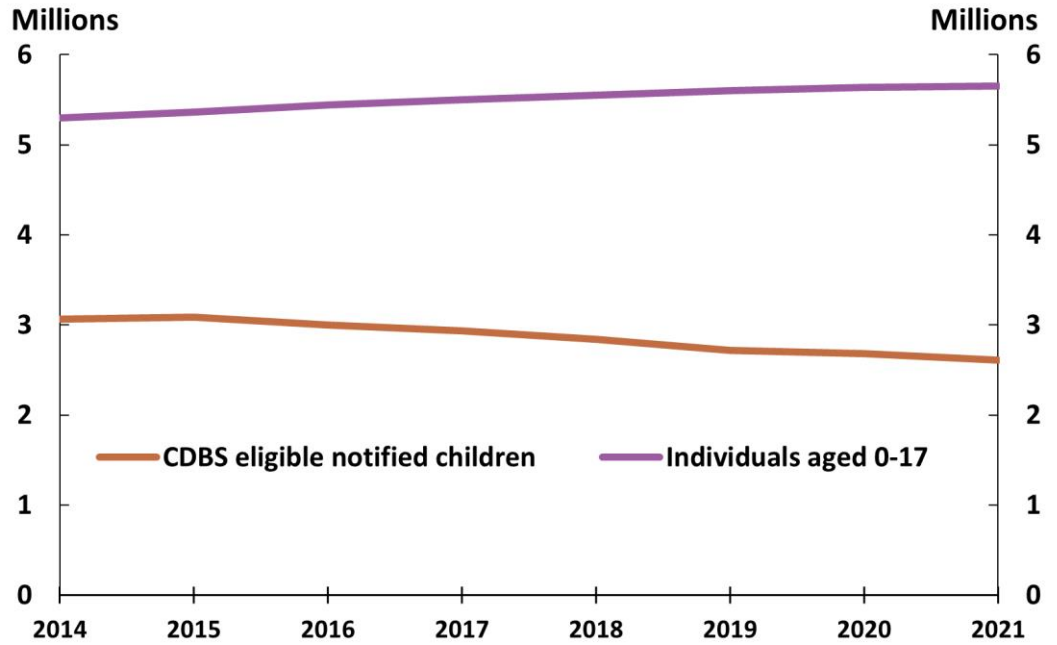
Figure B1: CDBS eligibility rates across states and territories, 2021



Source: *Report on the Fifth Review of the Dental Benefits Act 2008*, and PBO analysis

Figure B2 shows that the population eligible for the CDBS has been declining since its introduction in 2014, despite steady growth in the number of children aged 0-17 years in Australia during this period.

Figure B2: CDBS eligible population in Australia relative to population aged 0-17, 2014 to 2021 (millions)



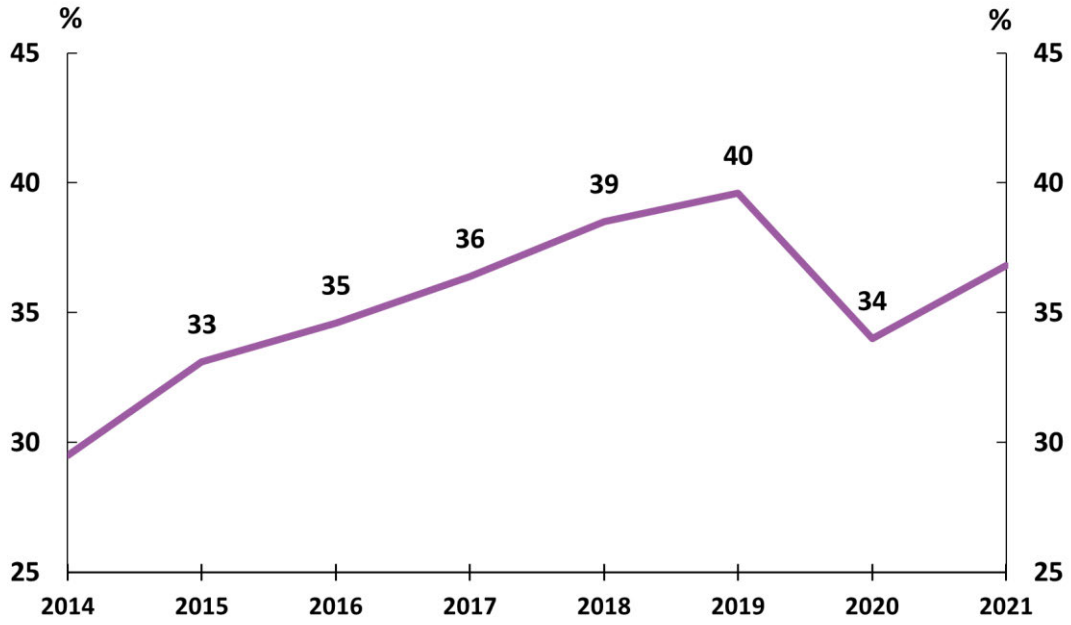
Source: *Report on the Fifth Review of the Dental Benefits Act 2008*, Treasury population projections, and PBO analysis

Note: Children turning 18 in a given year remain eligible for the CDBS throughout that calendar year.

Utilisation across jurisdictions

As reported in the fifth independent review of the *Dental Benefits Act 2008* (published in August 2023), utilisation of CDBS remains low at below 40% after 9 years in operation (Figure B3).

Figure B3: CDBS utilisation rate, 2014-2021



Source: *Report on the Fifth Review of the Dental Benefits Act 2008*, and PBO analysis

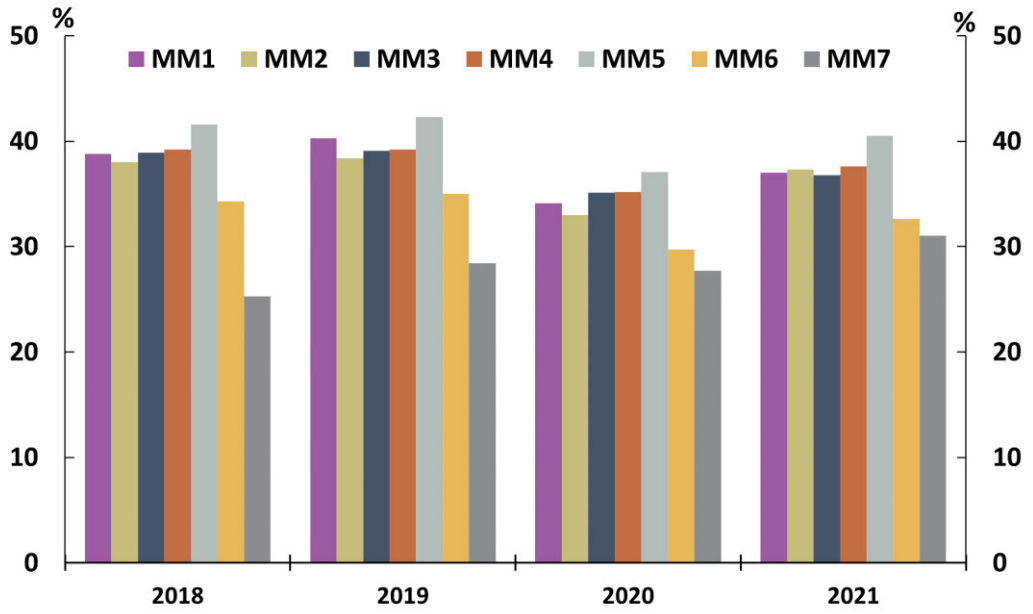
There is significant variation across jurisdictions, with the lowest utilisation rate, in the Northern Territory, well below 20% and the highest utilisation rate, in South Australia, at slightly above 40% (Figure B4).

Figure B4: CDBS utilisation rate across states and territories, 2019-2022 (%)

Source: *Report on the Fifth Review of the Dental Benefits Act 2008*, and PBO analysis

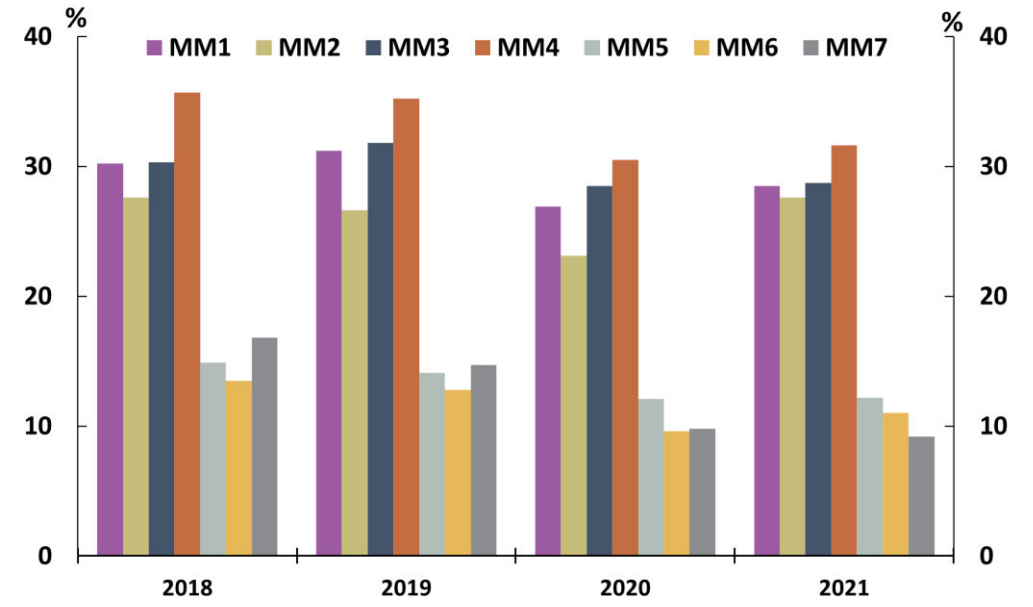
The review also found that under-utilisation is particularly prevalent among First Nations children (Figure B5), children with disability, and children living in rural and remote areas (Figure B6), as they experience disproportionate barriers in accessing dental services under the CDBS, compared to the general eligible cohort.

Figure B5: CDBS utilisation for First Nations children by Monash Model[14] (MM) classification, 2018-2021



Source: *Report on the Fifth Review of the Dental Benefits Act 2008*, and PBO analysis

Figure B6: CDBS utilisation for non-Indigenous children by MM classification, 2018-2021



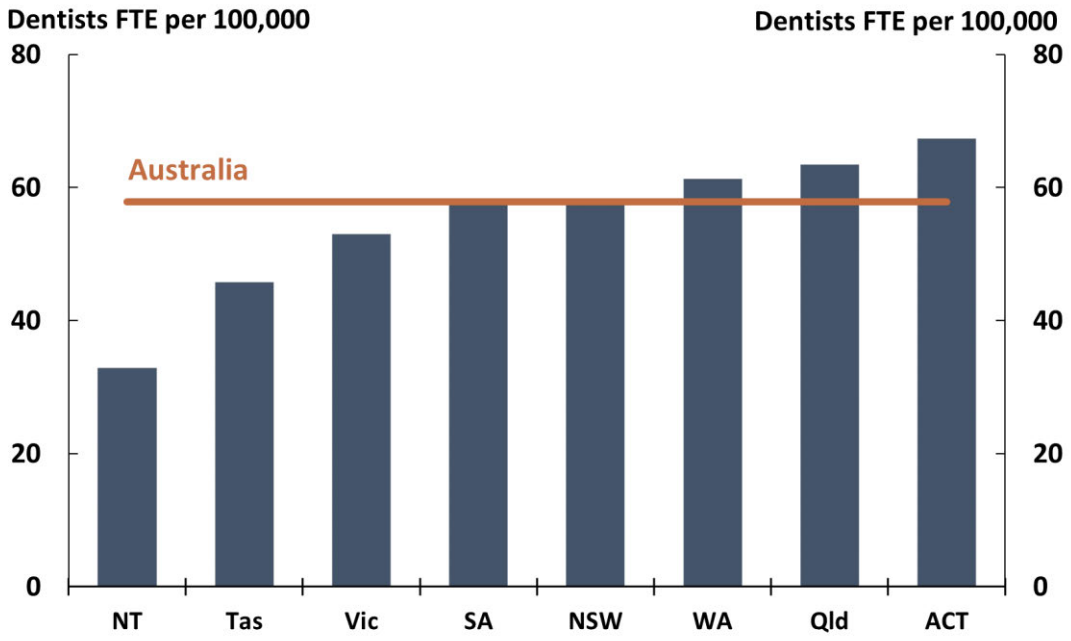
Source: *Report on the Fifth Review of the Dental Benefits Act 2008*, and PBO analysis

[14] The Monash Model (MM) (and more recently the Modified MM) (MMM – *fact sheet*) measures remoteness and population size on a scale of Modified Monash (MM) categories MM 1 to MM 7. MM 1 is metropolitan, MM 2 is regional centres, MM 3 is large rural towns, MM 4 is medium rural towns, MM 5 is small rural towns, MM 6 is remote communities, and MM 7 is very remote communities.

Unmet Demand for Public Dental Services

The availability of dental services also varies across Australia. In 2020, Australia had full time equivalent 57.9 dentists, 4.4 dental prosthetists, 4.2 dental hygienists, 2.3 dental therapists and 6.9 oral health therapists per 100,000 people. The majority of these were in major cities or inner regional areas. The Northern Territory was the most under serviced region with only 32.9 dentists per 100,000 people. The Australian Capital Territory was the highest serviced with 67.4 dentists per 100,000 people (Figure B7).

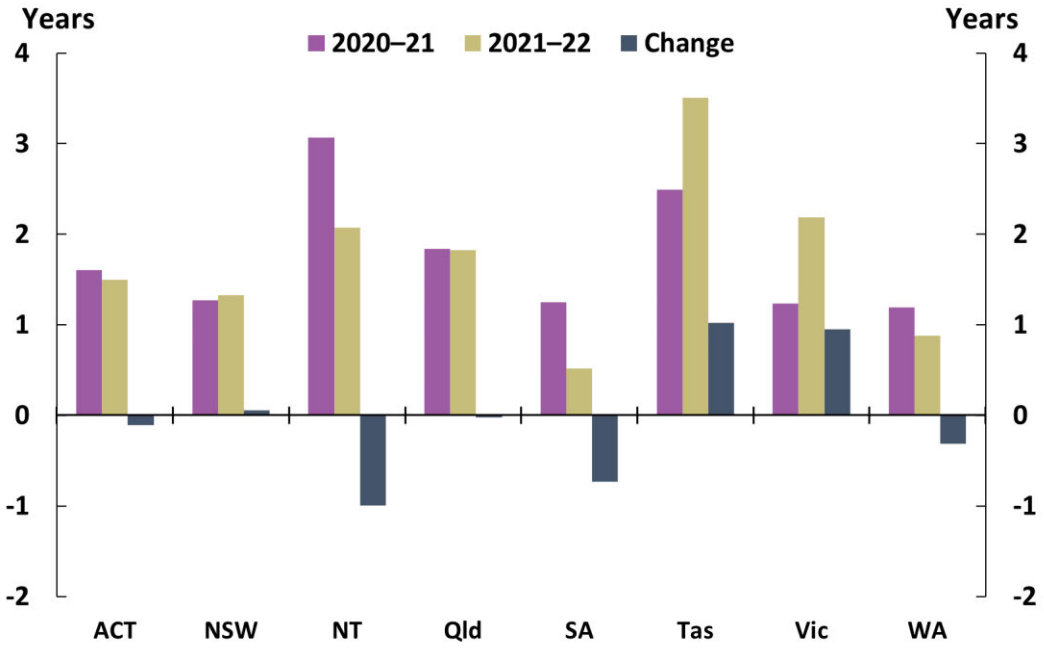
Figure B7: Dentists per 100,000 population across Australian states and territories, 2020



Source: Australian Institute of Health and Welfare *Oral health and dental care in Australia, Data*, and PBO analysis

The baseline public health wait times across states and territories also vary significantly. In 2021-22, the wait time was the lowest in South Australia at 0.5 years, and the longest in Tasmania, at 3.5 years (Figure B8).

Figure B8: Baseline public health wait times in years across jurisdictions, 2020-21 and 2021-22



Source: *Public Dental Waiting Times (National Minimum Data Set)* and PBO analysis

Seniors Dental Services

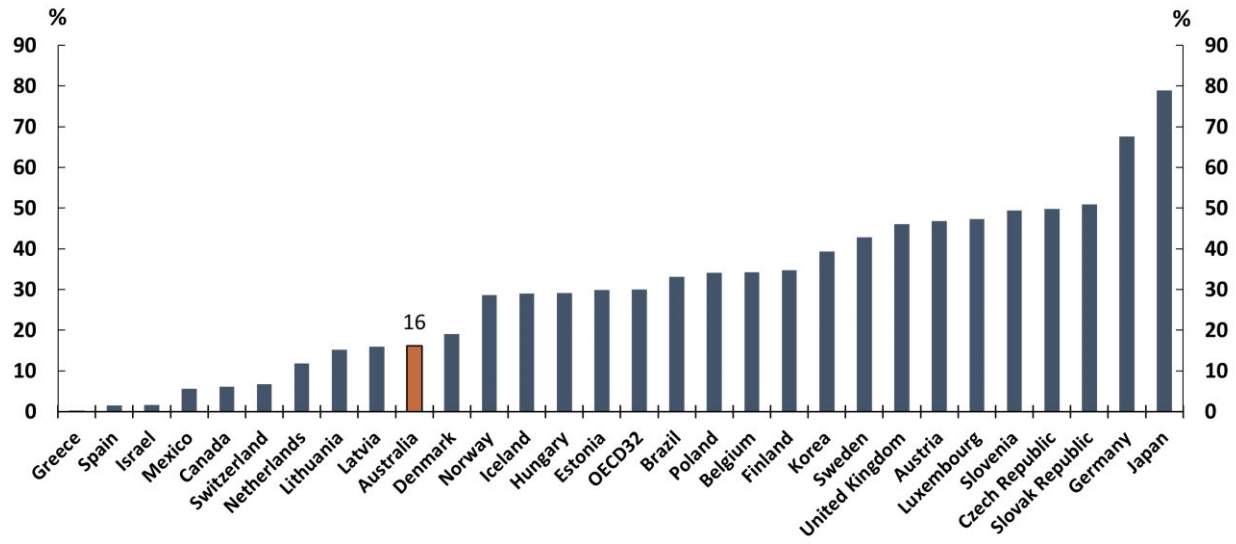
Data provided by the Department of Veterans Affairs on the Veterans Dental Schedule, when adjusted to per capita, indicates that while the average cost per dental service was relatively consistent across all ages, people aged 65 years and over accessed significantly more dental services than those aged 18 to 64 years. This is consistent with findings from the National Study of Adult Oral Health 2017-18 which confirmed that oral health deteriorates with age. For example, adults aged 35 to 54 years had on average 10.3 decayed, missing or filled teeth, increasing to 19.4 for those aged 55 to 74 years and 24.4 for those aged 75 years and over.

In 2021, the final report from the Royal Commission into Aged Care Quality and Safety recommended the establishment of a Senior Dental Benefits Scheme. The commission found that older people were more likely to have poor oral health as a result of an irregular dental service schedule, and were more prone to having complex dental care needs.[15] This finding is consistent with the findings of the Australian Dental Association's 2019 Dental Health Plan which noted that "increasing numbers of older people are retaining their natural teeth...[which] will result in high demand for recurrent dental care by the elderly."[16]

International comparison

Government and compulsory insurance spending on dental care as a share of total health spending in Australia is relatively low (at 16%) compared to other OECD countries (Figure B9).

Figure B9: Government and compulsory insurance spending on dental care as a proportion of total health spending, 2019 or nearest year, OECD countries (%)



Source: *Health at a Glance 2021 - Extent of health care coverage* and PBO analysis

[15] Royal Commission into Aged Care Quality and Safety (Royal Commission), Final report: care, dignity and respect – Volume 1: Summary and recommendations, (Adelaide: Royal Commission, 2021).

[16] Australian Dental Association (2019), *The Australian Dental Health Plan*, accessed 24 October 2023

Universal Dental Services Provision – the Canadian experience

Canada has recently decided to provide a dental care safety net. Dental services are excluded from Medicare, Canada's decentralised, universal, publicly funded health system. About two-thirds of Canadians have private insurance to help pay for excluded services such as dental.

In 2022, the Canadian federal government announced plans to create the Canadian Dental Care Plan (CDCP), providing dental care coverage for uninsured Canadians with a household income of less than CAD90,000 (AUD102,000) a year. For those who have a household income of less than CAD70,000 (AUD80,000) a year, costs will be fully covered. Coverage is set to begin by the end of 2023 with full implementation by 2025, providing coverage for up to 9 million Canadians. In the Canadian federal budget for 2023, *A Made-In-Canada Plan*, the estimated cost of the CDCP has been adjusted to CAD13 billion (AUD15 billion) over 5 years from 2023-24 (an increase from initial estimate of CAD5.3 billion (AUD6 billion) when the program was first announced). Following this, CAD4.4 billion (AUD5 billion) of ongoing annual costs to Health Canada for implementation is budgeted. The 2023 budget also proposes CAD250 million (AUD285 million) over 3 years, starting in 2025-26, and CAD75 million (AUD85 million) ongoing, to establish an Oral Health Access Fund. This will address oral health gaps among vulnerable populations and reduce identified barriers to accessing dental care, including in rural and remote communities.

As an interim measure until the CDCP is implemented, the Canadian Dental Benefit provides eligible parents or guardians with direct, up-front tax-free payments to cover dental expenses for their children under 12-years-old. Eligible families are those earning less than CAD90,000 (AUD102,000) per year and without access to a private dental insurance plan. Depending on the adjusted family net income, a tax-free payment of CAD260, CAD390, or CAD650 is available for each eligible child (AUD296, AUD444, AUD740 respectively).

Joint Position Statement on
Universal Access to Affordable Oral Healthcare

The National Oral Health Alliance (NOHA) advocates for the Australian Commonwealth Government to commit to delivering universal access to affordable oral healthcare.

NOHA proposes a national roadmap to implement this, which includes the development and implementation of Australia's next National Oral Health Plan 2025-2034. The plan should be co-designed by consumer stakeholders, health organisations and professional associations.

Background

Oral health is integral to overall general health, wellbeing and quality of life. A healthy mouth enables people to eat, speak and socialise without pain, discomfort or embarrassment. Dental conditions and oral diseases place a considerable burden on individuals, families and the community. Poor oral health is costly to society, hospitals and the healthcare system.

NOHA supports a preventative-focused and integrative approach to oral health funding to reduce preventable hospitalisations relating to oral diseases and improve general health and wellbeing outcomes. There are considerable links between oral and general health.

- Dental conditions rank as the second highest reason for acute potentially preventable hospitalisations.[3] In 2019-20, 66,809 people were admitted for acute potentially preventable hospitalisations, of which 24,607 were children aged 0-14 years.[4]
- One-third of Australian adults,[5] and one-quarter of children aged 5-10 years have untreated tooth decay.[6]
- One-third of Australian adults have moderate or severe gum disease,[7] and head and neck cancer rank 7th among the top 20 most diagnosed cancers.[8]

[3] Australian Institute of Health and Welfare. Disparities in potentially preventable hospitalisations across Australia, 2012–13 to 2017–18. 2020. Canberra: AIHW

[4] Australian Institute of Health and Welfare. Oral health and dental care in Australia. 2022. Available from https://www.aihw.gov.au/reports/dental-oral-health/oral-health-and-dental-care-in-australia/contents/hospitalisations

[5] Australian Research Centre for Population Oral Health (ARCPOH), Australia's Oral Health: National Study of Adult Oral Health 2017–18. 2019, Adelaide: The University of Adelaide, South Australia.

[6] Do, L. and J.E. Spencer, Oral health of Australian children: the National Child Oral Health Study 2012–14, Adelaide: University of Adelaide. 2016.

[7] ARCPOH. 2019. *op. cite.*

[8] Australian Institute of Health and Welfare. Cancer in Australia 2019. Cancer series no.119. Cat. no. CAN 123. 2019. Canberra: AIHW.

Oral health inequities are caused by the conditions of daily living, the political, social, cultural and physical environments which in turn influence the choices and options open to people.[9] In particular, children and adults living in rural and remote Australia experience higher rates of oral diseases. There is a maldistribution and inadequate supply of dental practitioners working in remote and regional Australia to provide equitable oral healthcare.[10] NOHA believes the fragmentation and exclusion of universal access to affordable oral healthcare in Australia is costly and a significant gap in primary health care.

In May 2022, Member States of the World Health Assembly, which includes Australia, adopted the World Health Organization's (WHO) Resolution on Oral health.[11]

Roadmap to Universal Access to Affordable Oral Healthcare

1. **Appoint a Commonwealth Chief Dental Officer**

   Timeframe – by the end of 2024

Clinical leadership for population oral health with an appointed Commonwealth Chief Dental Officer is required for oral healthcare reform.

Australia's national oral health policy agenda is currently embedded within the allied health portfolio. Oral health is an essential area of health within primary health care and should be reflected by the Commonwealth government's health policy portfolio as a dedicated branch. A Chief Dental Officer leading a dedicated branch within the Commonwealth's Department of Health and Aged Care needs to be established to support oral healthcare reform that integrates oral health within the wider healthcare system. NOHA envisages the Commonwealth Chief Dental Officer would work with the State and Territory Chief Dental Officers, NOHA and key stakeholders for the benefit of all Australians.

2. **Implement the Royal Commission into Aged Care Quality and Safety recommendations to establish a Senior Dental Benefits Scheme and other recommendations pertinent to oral health.**

   Timeframe – by the end of 2024

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[9] Watt, R.G. and Sheiham, A. Integrating the common risk factor approach into a social determinants framework. Community Dent Oral Epidemiol, 2012. 40(4):289-96.

[10] National Oral Health Alliance. Oral Health Policy - Rural and Remote Australia. 2018. Available from https://oralhealth.asn.au/sites/default/files/Rural%20and%20remote%20policy.pdf

[11] World Health Organization. World Health Assembly Resolution paves the way for better oral health care. 2022. Available from https://www.who.int/news/item/27-05-2021-world-health-assembly-resolution-paves-the-way-for-better-oral-health-care

The Royal Commission into Aged Care Quality and Safety (Royal Commission) [12] identified significant issues regarding oral health care for people living in residential aged care homes.

During the hearings it was made clear that in too many instances, residents' basic oral health needs are not being met. Implementing the oral health recommendations will promote dignity and respect for older adults, reduce likelihood of malnutrition, sarcopenia, and preventable hospitalisations from aspiration pneumonia.[13,14]

NOHA endorses the recommendations made by the Royal Commission to support the oral health of older Australians.

- Recommendation 19: Urgent review of the Aged Care Quality Standards, in particular best-practice oral care, with sufficient detail on what these requirements involve and how they are to be achieved.
- Recommendation 38: Residential aged care to employ or retain at least an allied health professional, including oral health practitioners.
- Recommendation 60: Establish a Senior Dental Benefits Scheme for people who live in residential aged care or in the community.
- Recommendation 79: Review Certificate III and IV courses to consider including oral health as a core competency.
- Recommendation 114: Immediate funding for education and training to improve the quality of care, including oral health.

NOHA views the Seniors Dental Benefits Scheme (SDBS) as a priority to support people living in residential aged care homes, those receiving aged care community packages or those who receive the full rate of aged pension – this would ensure some of Australia's most at-risk populations receive timely and affordable, oral healthcare. The Royal Commission recommended the SDBS should focus on essential oral healthcare to maintain a functional dentition, and to maintain and replace dentures.

[12] Royal Commission into Aged Care Quality and Safety. Final Report: Care, Dignity and Respect. 2021. Available from: https://agedcare.royalcommission.gov.au/publications/final-report

[13] Azzolino, D., et al. Poor Oral Health as a Determinant of Malnutrition and Sarcopenia. Nutrients, 2019. 11(12):2898. doi: 10.3390/nu11122898

[14] Sakai, K., et al. Association of Oral Function and Dysphagia with Frailty and Sarcopenia in Community-Dwelling Older Adults: A Systematic Review and Meta-Analysis. Cells, 2022. 11(14):2199. doi: 10.3390/cells11142199

NOHA welcomes the opportunity to work with the Commonwealth government to explore the scope of dental services that would be included and the required funding arrangements to achieve this. The SDBS is the next step towards a unified healthcare system that does not separate oral health from the rest of the body.

3. **Increase funding for public dental services by the Commonwealth government.**

   Timeframe – by the end of 2024

Australians at most risk for oral diseases are unable to access and utilise timely and affordable oral healthcare services.

As noted by the Productivity Commission,[15] there are important reforms that need to be considered to increase the efficiency and effectiveness of public dental services. However, current funding by the Commonwealth government is insufficient to address the oral health needs of the eligible population. NOHA recommends initially, increased funding of $500 million per annum to support the immediate urgent needs of priority populations.[16]

4. **Fund and implement a codesigned National Oral Health Plan 2025-2034 which aligns with the social determinants of health and is grounded by the principles and objectives of the World Health Organisation's Strategy on Oral Health 2023-2030.**

   Timeframe – by the end of 2024

Australia's National Oral Health Plan 2025-34 should engage NOHA in its co-design to ensure the plan will deliver universal access to affordable oral healthcare.

Australia's National Oral Health Plan 2014-2024 is soon to expire. Universal access to affordable oral healthcare should be embedded within Australia's healthcare system and reflected in the next ten-year National Oral Health Plan for 2025-34. It should be aligned with the WHO's Global Oral Health Action Plan 2023-2030.[17] Prevention, early detection, and interventions for managing oral diseases need to be the cornerstone of universal access to affordable oral healthcare. These should be complemented by individual transparent outcome measures to build on the existing performance indicators. Using outcomes measures will ensure dental services are culturally safe, person-centred, actively fosters oral health literacy,

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[15] Productivity Commission. Introducing Competition and Informed User Choice into Human Services: Reforms to Human Services, Report No. 85. 2017. Commonwealth Government (AU): Canberra. Available from: https://www.pc.gov.au/inquiries/completed/human-services/reforms/report

[16] Duckett, S., et al. Filling the gap: A universal dental scheme for Australia. 2019. Grattan Institute. Available from: https://grattan.edu.au/report/filling-the-gap/

[17] World Health Organization. Draft Global Oral Health Action Plan 2023-2030. 2022. Available from: https://cdn.who.int/media/docs/default-source/ncds/mnd/eb152-draft-global-oral-health-action-plan.pdf?sfvrsn=ecce482e_4

support shared decision-making, is value-based and provide value for money. Australia's National Oral Health Plan 2025-2034 should articulate a readily implementable oral health workforce strategy. It should meet the needs of the population with the requisite training of the dental and broader health workforce to deliver universal access to affordable oral healthcare.

About the National Oral Health Alliance

NOHA is an advocacy collaborative of consumer, health and professional associations, who support collective action by all levels of government to improve the oral health of Australians.

The social determinants of health have a profound influence on oral health. NOHA's immediate priorities are to improve access, affordable and enhanced oral healthcare for priority populations in Australia, including Aboriginal and Torres Strait Islander People, refugees and asylum seekers, people living in rural, regional and remote communities, people with additional or specialised healthcare needs such as older adults and people living with severe mental illness, and people who are socially disadvantaged or on low incomes.[18]

NOHA members supporting this joint position statement

- Australian Council of Social Service
- Australian Dental Association
- Australian Dental and Oral Health Therapists' Association
- Australian Dental Prosthetists Association
- Australian Healthcare and Hospitals Association
- Consumers Health Forum of Australia
- COTA Australia
- Dental Hygienists Association of Australia
- La Trobe University Violet Vines Marshman Centre for Rural Health Research
- National Rural Health Alliance
- Public Health Association of Australia
- Royal Flying Doctor Service of Australia

[18] Council of Australian Governments (COAG) – Health. Healthy Mouths, Healthy Lives: Australia's National Oral Health Plan 2015–2024. 2015.

Joint Position Statement on Sugar-Sweetened Beverages Health Levy on Sugary Drink Manufacturers

Call to Action

The Australian Government must implement an appropriately designed sugar-sweetened beverages (SSB) health levy, a minimum of 20% on sugary drink manufacturers by end of 2024. In addition, complementary evidenced-based strategies must be implemented to discourage the consumption of SSBs and other food products containing high levels of add sugar, including advertising restrictions, package labelling and public awareness campaigns.

Background

Excess sugar consumption, a modifiable common risk factor to various non-communicable diseases, is attributable to increased risk for oral diseases including dental caries[1] (tooth decay) and periodontitis (severe gum disease).[2] Over 106 countries and territories have implemented SSB health levies, which cover 52% of the world population.[3] An appropriately designed SSB health levy ensures sugary drink manufacturers have accountability in a poorly regulated market to produce healthier drink options for consumers.

Australian modelled studies on obesity[4,5] and dental caries[6] show a SSB health levy promotes health equity and is cost-saving for the healthcare system. A SSB health levy aligns with the priorities of Australia's National Preventive Health Strategy 2021-2030 to '*establish policy direction to mobilise the prevention system, increase investment in prevention* and *improve access to and the consumption of a healthy diet*'.

A 20% SSB health levy can generate in excess of $800 million annually.[7] This revenue could fund essential healthcare for over 750,000 Australians. Over 77% of Australians and peak health bodies support revenue generated from a SSB health levy to fund health initiatives.[8]

[1] Bernabé et al. The Shape of the Dose-Response Relationship between Sugars and Caries in Adults. J Dent Res. 2016;95(2):167-72.
[2] Kusama et al. Free Sugar Intake and Periodontal Diseases: A Systematic Review. Nutrients. 2022;14(21):4444. [3] World Bank Group, Welcome to the Global SSB Tax Database. 2023. Available from: https://ssbtax.worldbank.org/?cid=HNP_TT_health_EN_EXT
[4] Lal et al. Modelled health benefits of a sugar-sweetened beverage tax across different socioeconomic groups in Australia: A cost-effectiveness and equity analysis. PLoS Med. 2017;14(6):e1002326.
[5] Ananthapavan J, et al. Priority-setting for obesity prevention-The Assessing Cost-Effectiveness of obesity prevention policies in Australia (ACE-Obesity Policy) study. PLoS One. 2020;15(6):e0234804.
[6] Nguyen et al. Modeled health economic and equity impact on dental caries and health outcomes from a 20% sugar sweetened beverages tax in Australia. Health Econ. 2023. doi: 10.1002/hec.4739
[7] Lal et al, 2017. op. cit.
[8] Miller et al. Are Australians ready for warning labels, marketing bans and sugary drink taxes? Two cross-sectional surveys measuring support for policy responses to sugar-sweetened beverages. BMJ Open. 2019;9(6):e027962.

NOHA members supporting this joint position statement

- Australian Council of Social Service
- Australian Dental Association
- Australian Dental and Oral Health Therapists' Association
- Australian Dental Prosthetists Association
- Australian Healthcare and Hospitals Association
- Consumers Health Forum of Australia
- Dental Hygienists Association of Australia
- La Trobe University Violet Vines Marshman Centre for Rural Health Research
- National Rural Health Alliance
- Public Health Association of Australia
- Royal Flying Doctor Service of Australia