

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2024-25

SOCIAL SERVICES PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024-25

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ISBN (Print) 978-1-921975-17-2

ISBN (Online) 978-1-921975-18-9

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The Hon Amanda Rishworth MP

Minister for Social Services

Minister for the National Disability Insurance Scheme

Senator the Hon Katy Gallagher

Minister for Finance

Minister for Women

Minister for the Public Service

Minister for Government Services

The Hon Clare O'Neil MP

Minister for Housing

Minister for Homelessness

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President
Dear Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2024-25 Additional Estimates for the Social Services Portfolio.

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

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

Yours sincerely


Amanda Rishworth MP


Katy Gallagher


Clare O'Neil MP

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication, please contact Cheryl-Anne Navarro, Acting Chief Finance Officer, Department of Social Services, 1300 653 227.

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

**User guide
to the
Portfolio Additional
Estimate Statements**

User Guide

The purpose of the 2024-25 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2024-2025. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements

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Portfolio overview

Social Services Portfolio overview

A full outline of the Social Services Portfolio Overview can be found in the 2024-25 Portfolio Budget Statements.

Overview of additional estimates sought for the portfolio

Additional appropriations of \$739.0 million are being sought through Appropriation Bill (No. 3) 2024-25 and \$59.9 million through Appropriation Bill (No. 4) 2024-25 as a result of new measures and variations. In addition, these statements reflect increased estimates of \$1.7 billion for the Portfolio's special appropriations.

Structure of the portfolio

Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the portfolio comprises six non-corporate Commonwealth entities (one Department of State and five listed entities) and two corporate Commonwealth entities. Refer to Figure 1 for further information on the portfolio's structure.

Figure 1: Social Services Portfolio structure and outcomes

<p style="text-align: center;">Minister for Social Services Minister for the National Disability Insurance Scheme The Hon Amanda Rishworth MP Minister for Government Services Senator the Hon Katy Gallagher Minister for Housing Minister for Homelessness The Hon Clare O'Neil MP Minister Assisting the Minister for the National Disability Insurance Scheme The Hon Dr Anne Aly MP Assistant Minister for Social Services Assistant Minister for the Prevention of Family Violence The Hon Justine Elliot MP Assistant Minister for Social Security The Hon Kate Thwaites MP</p>
<p style="text-align: center;">Department of Social Services Portfolio Secretary: Mr Michael Lye</p> <p>Outcome 1: Social Security A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance</p> <p>Outcome 2: Families and Communities Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports</p> <p>Outcome 3: Disability and Carers Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports</p> <p>Outcome 4: Housing Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness</p>
<p style="text-align: center;">Australian Institute of Family Studies Director: Ms Liz Neville</p> <p>Outcome 1: The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities</p>
<p style="text-align: center;">Domestic, Family and Sexual Violence Commission Commissioner: Ms Micaela Cronin</p> <p>Outcome 1: Amplifying the voices of people with lived experience of domestic, family and sexual violence, providing evidence-informed policy advice, and promoting coordination and accountability towards ending gender-based violence</p>

National Commission for Aboriginal and Torres Strait Islander Children and Young People

Acting National Commissioner: Ms Lil Gordon

Outcome 1:

Amplifying the voices of Aboriginal and Torres Strait Islander children and young people, by providing strategic, independent and impartial advice about policy, reforms and services, and promoting and enhancing coordination on matters related to Aboriginal and Torres Strait Islander children and young people

National Disability Insurance Agency

Chief Executive Officer: Ms Rebecca Falkingham PSM

Outcome 1:

Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources

NDIS Quality and Safeguards Commission

Commissioner: Ms Louise Glanville

Outcome 1:

Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education

Services Australia

Chief Executive Officer: Mr David Hazlehurst

Outcome 1:

Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience

Hearing Australia

Managing Director: Mr Kim Terrell

**Social Services
additional estimates
statements**

Department of Social Services

Entity additional estimates statements

Department of Social Services

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Department of Social Services

Section 1: Entity overview and resources

1.1 Strategic direction statement

The enduring purpose of the Department of Social Services (DSS) is to improve the economic and social wellbeing of individuals, families and vulnerable members of the Australian community. DSS provides this assistance in 4 core areas: Social Security; Families and Communities; Disability and Carers; and Housing. Through DSS the Government funds services and payments that assist people at every stage of their lives including: the social security safety net for those who cannot fully support themselves; improving the wellbeing of people with high needs; assisting those with injury, disability or illness to overcome barriers to secure employment and supporting a diverse and harmonious society.

Key updates to the policy priorities since the 2024-25 Budget

The following outlines key updates to policy priorities since the publication of the 2024-25 Social Services Portfolio Budget Statements (PB Statements). For full details of the statement, refer to pages 15-19 of the Portfolio Budget Statements 2024-25, Budget Related Paper No. 1.14, Social Services Portfolio.

Ending Gender-Based Violence

The Government is making further investments under the *National Plan to End Violence against Women and Children 2022-2032* by providing \$13.5 million. This includes further funding to meet increased demand for the *Escaping Violence Payment* this financial year, extending the Gender and Disaster Recovery program for a further two years until 30 June 2027 and expanding Medicare access to otherwise ineligible clients of the *Forced Marriage Specialist Support Program* and their dependents.

The Government further committed to negotiating a renewed five-year National Partnership Agreement on Family, Domestic and Sexual Violence Responses (FDSV National Partnership) from 1 July 2025. The renewed FDSV National Partnership will deliver \$700 million in total investments from the Commonwealth and states and territories, with the Commonwealth contributing new funding of \$350 million to support frontline family, domestic and sexual violence services, and a further \$1 million for an evaluation. These services include specialist services for women, services to support children exposed to family, domestic and sexual violence to heal and recover, and working with men, including men's behaviour change programs for perpetrators. The renewed FDSV National Partnership will support greater flexibility for states and territories to direct funding to meet local need and will be accompanied by stronger transparency and accountability mechanisms.

Support for Carers

The Government is committed to ensuring carers are recognised, valued and empowered with the support they need to participate fully in society and fulfil their caring role. Delivering on its election commitment, the Government released the *National Carer Strategy 2024-2034* (the Strategy) and accompanying Action Plan 2024-27 in December 2024. The Action Plan outlines the practical steps to achieve the vision and outcomes of the Strategy, including:

- \$19.8 million over two years to extend the Young Carer Bursary Program to 30 June 2027 to support young carers to continue their education while fulfilling a caring role.
- \$6.7 million over two years to provide up to 10,000 additional phone counselling sessions per year to 30 June 2027 delivered through Carer Gateway.
- \$1.6 million over 12 years from 2024-25 to establish a Carer Advisory Committee to guide the implementation and evaluation of the Strategy.
- \$1.6 million over one year to extend the Carer Inclusive Workplace Initiative to 30 June 2026 to continue to assist employers develop and adopt practices to support employees with caring responsibilities to enter and remain in the workforce.
- Extending the Young Carers Network to 30 June 2027.
- Extending the hours supports and services are available through Carer Gateway.
- Contemporising the *Carer Recognition Act 2010*.
- Examining how to further improve the access, quality and range of counselling and mental health supports for unpaid carers.
- Identifying strategies to improve access to respite arrangements in partnership with relevant stakeholders.

Government Response to the Disability Royal Commission

The Government will provide an additional \$103.2 million over five years from 2023-24 to deliver and implement recommendations from the Disability Royal Commission. This funding will establish a new disability advocacy program, support and improve community attitudes around disability, unify national disability quality and safeguarding arrangements, improve national approaches to accessible information and communications, and amend the Migration Health Requirement to be fairer and more inclusive for children with disability.

Furthermore, the Government will review and modernise the *Disability Discrimination Act 1992*, ensure a consistent approach to community visitor schemes, continue the *Primary Care Enhancement Program for People with Intellectual Disability*, and develop targets to reduce and eliminate restrictive practices.

National Autism Strategy

The Australian Government wants to ensure Autistic people in Australia are understood, empowered and supported. The Government has released Australia's first National Autism Strategy and an associated First Action Plan dedicated to improving inclusion, support and life outcomes for all Autistic people living in Australia. *The National Autism Strategy 2025-31* and *First Action Plan 2025-26* will drive a coordinated national approach to breaking down barriers to inclusion and improving the evidence, understanding and acceptance around autism. It will also help to ensure Autistic people across Australia have access to equal opportunities and the support they need to thrive. The First Action Plan is supported with \$42.3 million in funding and outlines the practical steps to achieve the vision and outcomes of the National Autism Strategy, including:

- \$19.9 million over four years for a peer support program to provide lived-experience knowledge, empathy and culturally tailored advice for Autistic people.
- \$12.2 million over five years for a dedicated knowledge translation body, ensuring academic research into neurodiversity informs and improves the policies and services impacting Autistic people's lives day to day.
- \$3.7 million over two years to work with Autistic people and the autism community to evaluate existing programs aiming to improve their lives, to identify what works, where there are gaps and opportunities for improvement.
- \$2.8 million over four years for a comprehensive epidemiological study to identify the true prevalence of autism in Australia which will underpin future policy development.
- \$2.7 million over two years:
 - for new awareness and education initiatives to enhance community understanding, awareness and acceptance of Autism.
 - to improve employment opportunities for Autistic people.
 - to develop and implement an evidence and evaluation framework to lay the foundations for the Strategy based on reliable and up-to-date information about what works for Autistic people.
- \$0.4 million in 2025-26 for resources to improve the diagnosis process for Autistic people and their families.
- \$0.4 million to establish a governance framework that ensures the Autistic and autism community have sustained involvement in the implementation and monitoring of the National Autism Strategy, this Action Plan and future actions.

Further Reforms to the National Disability Insurance Scheme (NDIS)

The Government will provide over \$1.1 billion over three years from 2024-25 to support the design and implementation of Foundational Supports, further reforms to the NDIS and implementation of the *National Disability Insurance Scheme Amendment (Getting the NDIS Back on Track No.1) Act 2024* which came into effect on 3 October 2024. Funding includes:

- \$503.5 million in 2025-26 to ensure the National Disability Insurance Agency (NDIA) can continue to support NDIS participants.
- \$280.0 million in 2025-26 to the NDIA to begin implementation of the new planning framework.

- \$143.9 million over two years from 2025-26 to the NDIS Quality and Safeguards Commission to improve the quality and safety of NDIS supports and services for participants.
- \$110.4 million over two years from 2024-25 to boost fraud detecting information technology systems at the NDIA, to further safeguard the integrity of the NDIS.
- \$10.9 million over three years for the continuation of the National Early Childhood Program for children with disability and/or developmental delay and their parents, carers and kin ahead of the implementation of foundational supports.
- \$7.6 million in 2025-26 to continue design and consultation work for the implementation of Foundational Supports.
- \$4.5 million over two years from 2025-26 to the NDIA to undertake further design and consultation on an early intervention pathway or children in the NDIS.

Partnering with Communities for Change

The Government will provide \$22.0 million over four years from 2024-25 (and \$4.4 million in 2028-29) to partner with communities for change and reduce cycles of disadvantage through targeted, community-based interventions. The interventions include strengthening the capacity of communities to design and deliver place-based and community-driven programs through funding the establishment of the Partnerships for Local Action and Community Empowerment, expanding the Strong and Resilient Communities – Inclusive Communities Grants, providing child safety education and programs to children and young people to prevent abuse through the Daniel Morcombe Foundation, and extending funding for six national peak organisations under the Families and Communities Service Improvement activity.

Income Management – maintenance

The Government will provide \$6.9 million over two years from 2024-25 to maintain the *Income Management* program and continue to undertake consultation with stakeholders and communities on the future of *Income Management*.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for DSS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024-25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Department of Social Services resource statement – Additional estimates for 2024-25 as at February 2025

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2023-24 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	103,413	103,413	42,556	145,969
Departmental appropriation	519,981	581,984	7,062	589,046
s74 External Revenue (c)	41,975	27,181	13,815	40,996
Departmental capital budget (d)	3,761	3,867	–	3,867
<i>Total departmental annual appropriations</i>	<i>669,130</i>	<i>716,445</i>	<i>63,433</i>	<i>779,878</i>
Total departmental resourcing	669,130	716,445	63,433	779,878
Administered				
Annual appropriations – ordinary annual services (a)				
Outcome 1	13,072	4,607	2,908	7,515
Outcome 2	1,077,013	1,314,270	50,040	1,364,310
Outcome 3 (e)	32,020,695	35,662,999	461,655	36,124,654
Outcome 4	67,455	61,263	20,170	81,433
Payments to corporate entities (f)	2,032,420	2,190,431	62,229	2,252,660
<i>Total administered annual appropriations</i>	<i>35,210,655</i>	<i>39,233,570</i>	<i>597,002</i>	<i>39,830,572</i>
Special appropriations				
<i>Social Security (Administration) Act 1999</i>	115,972,255	122,411,801	1,533,397	123,945,198
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,273,031	17,246,323	280,344	17,526,667
<i>Paid Parental Leave Act 2010</i>	2,918,593	3,318,118	(12,861)	3,305,257
<i>Student Assistance Act 1973</i>	461,498	462,948	(1,008)	461,940
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	340,622	656,592	(123,468)	533,124
<i>Public Governance, Performance and Accountability Act 2013</i>	2	823	–	823
<i>Total administered special appropriations</i>	<i>136,966,001</i>	<i>144,096,605</i>	<i>1,676,404</i>	<i>145,773,009</i>

Table 1.1: Department of Social Services resource statement – Additional estimates for 2024-25 as at February 2025 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Special accounts (g)				
Opening balance	1,178	5,000	1,988	6,988
Appropriation receipts (h)	21,394	19,917	–	19,917
Non-appropriation receipts	3,903	3,384	–	3,384
<i>Total special accounts receipts</i>	<i>26,475</i>	<i>28,301</i>	<i>1,988</i>	<i>30,289</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>21,394</i>	<i>19,917</i>	<i>–</i>	<i>19,917</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>32,312,343</i>	<i>35,987,170</i>	<i>547,062</i>	<i>36,534,232</i>
Total administered resourcing	139,869,394	147,351,389	1,728,332	149,079,721
Total resourcing for DSS	140,538,524	148,067,834	1,791,765	149,859,599

	<i>Actual</i>	
	2023-24	2024-25
Average staffing level (number)	2,836	2,921

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2024–2025* and *Appropriation Bill (No. 3) 2024–2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024*, and *Appropriation Act (No. 3) 2023–2024*.
- (b) Estimated adjusted balance carried forward from previous year for annual appropriations.
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Includes Commonwealth cash contributions to the National Disability Insurance Agency for reasonable and necessary support for participants and community inclusion.
- (f) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (g) Excludes trust moneys held in Services for Other Entities and Trust Moneys and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1: Special Account Flows.
- (h) Amounts credited to the special accounts from DSS annual and special appropriations.

Table 1.1: Department of Social Services resource statement – Additional estimates for 2024-25 as at February 2025 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2023-24 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>	<i>2024-25 \$'000</i>
Payments made by Services Australia on behalf of DSS:				
Special appropriations – <i>Social Security (Administration) Act 1999</i>	115,900,973	122,493,270	1,562,378	124,055,648
Special appropriations – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,273,031	17,596,404	276,673	17,873,077
Special appropriations – <i>Paid Parental Leave Act 2010</i>	2,918,593	3,317,935	(12,562)	3,305,373
Special appropriations – <i>Student Assistance Act 1973</i>	460,986	474,831	784	475,615
Special appropriations – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	340,622	645,559	(145,400)	500,159
Annual administered appropriations	16,236	7,406	3,093	10,499
Payments made by the Department of Veterans' Affairs on behalf of DSS:				
Special appropriations – <i>Social Security (Administration) Act 1999</i>	70,656	72,397	524	72,921
Payments made to other entities for the provision of services:				
Department of Veterans' Affairs	205	213	(3)	210
Payments made to corporate entities within the Portfolio:				
National Disability Insurance Agency (a)	32,312,343	35,987,170	547,062	36,534,232
Receipts received from other entities for the provision of services:				
Australian Government Entities (related parties)	42,917	25,664	13,815	39,479
Non-government entities	562	1,517	–	1,517

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) The National Disability Insurance Agency is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to DSS, as the responsible non-corporate Commonwealth entity, which are then paid to the National Disability Insurance Agency.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024-25 Budget. The table is split into receipt and payment measures, with the affected programs identified.

Table 1.2: Department of Social Services 2024-25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Assistance for Recent Arrivals from Conflict Zones (a)	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7				
Administered payment		13,053	57,859	59,665	48,422
Departmental payment		–	–	–	–
Total		13,053	57,859	59,665	48,422
Legacy Superannuation Retirement Product Conversions and Reserves (b)	1.3, 1.4, 1.5				
Administered payment		424	2,445	4,707	7,101
Departmental payment		–	–	–	–
Total		424	2,445	4,707	7,101
New Remote Employment Service (c)	1.4, 1.6				
Administered payment		–	15,329	17,001	2,610
Departmental payment		–	–	–	–
Total		–	15,329	17,001	2,610
Building Australia's Future – A fairer deal for students (d)	1.7				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–
Ending Gender-Based Violence – additional investment (e)	2.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–
Ending Gender-Based Violence – National Cabinet (f)	2.1				
Administered payment		3,710	4,851	8,522	15,295
Departmental payment		35	239	127	181
Total		3,745	5,090	8,649	15,476
Income Management – maintenance (g)	2.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 1.2: Department of Social Services 2024-25 measures since the Budget (continued)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures (continued)					
Partnering with Communities for Change (h)	2.1				
Administered payment		2,450	2,750	600	–
Departmental payment		–	–	–	–
Total		2,450	2,750	600	–
Carer Support (i)	3.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–
Employment Services Reform – additional supports (j)	3.1				
Administered payment		–	(31)	(31)	(32)
Departmental payment		–	–	–	–
Total		–	(31)	(31)	(32)
Strengthening Medicare (k)	3.1				
Administered payment		–	8,121	8,317	–
Departmental payment		–	394	401	–
Total		–	8,515	8,718	–
National Autism Strategy (l)	3.1, 3.2				
Administered payment		(1,240)	(2,460)	–	–
Departmental payment		1,240	2,460	–	–
Total		–	–	–	–
National Disability Insurance Scheme Reform (m)	3.1, 3.2				
Administered payment		–	–	–	–
Departmental payment		–	7,600	–	–
Total		–	7,600	–	–
Housing Support (n)	4.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–
Cross-Outcome					
Government Response to the Disability Royal Commission (o)					
Outcome 1	1.5				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Outcome 3	3.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 1.2: Department of Social Services 2024-25 measures since the Budget (continued)

Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Total payment measures				
Administered payment	18,397	88,864	98,781	73,396
Departmental payment	1,275	10,693	528	181
Total	19,672	99,557	99,309	73,577

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) The full measure description and details appear in the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Home Affairs Portfolio.
- (b) The full measure description and details appear in the 2024-25 MYEFO under the Treasury Portfolio.
- (c) The full measure description and details appear in the 2024-25 MYEFO under the Prime Minister and Cabinet Portfolio.
- (d) The full measure description and details appear in the 2024-25 MYEFO under the Education Portfolio.
- (e) The cost of this measure will be met from existing resourcing of the Department of Social Services.
- (f) The full measure description and details appear in the 2024-25 MYEFO under Cross Portfolio.
- (g) The Government has already provided funding for this measure. DSS impacts are \$2.638 million (comprising \$0.280 million Administered payment and \$2.358 million Departmental payment) in 2024-25 and \$4.301 million (comprising \$0.823 million Administered payment \$3.478 million Department payment) in 2025-26.
- (h) The Government has already provided partial funding for this measure. The cost of this measure will be partially met from within existing resources of the Department of Social Services.
- (i) The cost of this measure will be met from within existing resources of the Department of Social Services.
- (j) The full measure description and details appear in the 2024-25 MYEFO under the Employment and Workplace Relations Portfolio.
- (k) The full measure description and details appear in the 2024-25 MYEFO under the Health and Aged Care Portfolio.
- (l) The measure was announced after the release of 2024-25 MYEFO. The full measure description and details will appear in the 2025-26 Budget Paper No. 2.
- (m) The Government has already provided partial funding for this measure. The cost of this measure will be partially met from within the existing resourcing of the Department of Social Services.
- (n) The full measure description and details appear in the 2024-25 MYEFO under the Treasury Portfolio.
- (o) The Government has provided funding for this measure. DSS impacts are \$20.053 million (comprising \$15.859 million Administered payment and \$4.194 million Departmental payment) in 2024-25; \$26.706 million (comprising \$22.328 million Administered payment and \$4.378 million Departmental payment) in 2025-26; \$24.939 million (comprising \$22.135 million Administered payment and \$2.804 million Departmental payment) in 2026-27; and \$25.432 million (comprising \$22.593 million Administered payment and \$2.839 million Departmental payment) in 2027-28.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for DSS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024-25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters					
(net increase)	1.5	–	4	4	4
Movement of Funds					
(net increase)	1.5	2,908	1,380	130	–
Other Variations					
(net increase)	1.5	–	1,380	130	–
Net impact on appropriations for Outcome 1 (administered)		2,908	2,764	264	4
Departmental					
Annual appropriations					
Changes in Parameters					
(net increase)		–	–	233	76
(net decrease)		–	(80)	–	–
Net impact on appropriations for Outcome 1 (departmental)		–	(80)	233	76
Total net impact on appropriations for Outcome 1		2,908	2,684	497	80

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 2					
Administered					
Annual appropriations					
Partnering with Communities for Change	2.1	2,450	2,750	600	2,139
Ending Gender-Based Violence – National Cabinet	2.1	3,710	4,851	8,522	15,295
Income Management – maintenance	2.1	280	823	–	–
Movement of Funds					
(net increase)	2.1	6,245	20,638	8,705	2,049
(net decrease)	2.1	(6,940)	(850)	–	–
Changes in Parameters					
(net increase)	2.1	–	891	4,896	2,954
Other Variations					
(net increase)	2.1	67,575	38,556	6,443	3,941
(net decrease)		(23,280)	–	–	–
Net impact on appropriations for Outcome 2 (administered)		50,040	67,659	29,166	26,378
Departmental					
Annual appropriations					
Ending Gender-Based Violence – National Cabinet		35	239	127	181
Income Management – maintenance		2,358	3,478	–	–
Changes in Parameters					
(net increase)		–	–	564	178
(net decrease)		–	(191)	–	–
Other Variations					
(net decrease)		(765)	–	–	–
Net impact on appropriations for Outcome 2 (departmental)		1,628	3,526	691	359
Total net impact on appropriations for Outcome 2		51,668	71,185	29,857	26,737

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 3					
Administered					
Annual appropriations					
Government Response to the Disability Royal Commission	3.1	15,859	22,297	21,911	22,009
Employment Services Reform – additional supports	3.1	–	(31)	(31)	(32)
Strengthening Medicare	3.1	–	8,121	8,317	–
National Autism Strategy	3.1,3.2	(1,240)	(2,460)	–	–
Movement of Funds					
(net increase)	3.1, 3.2	9,550	–	–	–
(net decrease)		–	(5,000)	–	–
Changes in Parameters					
(net increase)	3.1, 3.2	1,219	23,350	–	–
(net decrease)	3.1, 3.2	(30,506)	(3,183)	(25,925)	(59,982)
Other Variations					
(net increase)	3.1	484,833	31,646	–	–
(net decrease)	3.1	(19,300)	(5,294)	(648,294)	(876,792)
Net impact on appropriations for Outcome 3 (administered)		460,415	69,446	(644,022)	(914,797)
Departmental					
Annual appropriations					
Government Response to the Disability Royal Commission		4,194	4,378	2,804	2,839
National Disability Insurance Scheme Reform		–	7,600	–	–
Strengthening Medicare		–	394	401	–
National Autism Strategy		1,240	2,460	–	–
Departmental					
Annual appropriations					
Changes in Parameters					
(net increase)		–	–	330	106
(net decrease)		–	(125)	–	–
Net impact on appropriations for Outcome 3 (departmental)		5,434	14,707	3,535	2,945
Total net impact on appropriations for Outcome 3		465,849	84,153	(640,487)	(911,852)

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 4					
Administered					
Annual appropriations					
Changes in Parameters					
(net increase)	4.1, 4.2	1	–	3	–
(net decrease)	4.1, 4.2	–	(193)	–	–
Movement of Funds					
(net increase)	4.1	5,430	5,550	–	–
Other Variations					
(net increase)	4.1	20,387	70	177	177
(net decrease)	4.1	(5,648)	–	–	–
Net impact on appropriations for Outcome 4 (administered)		20,170	5,427	180	177
Departmental					
Annual appropriations					
Changes in Parameters					
(net increase)		–	–	44	14
(net decrease)		–	(15)	–	–
Net impact on appropriations for Outcome 4 (departmental)		–	(15)	44	14
Total net impact on appropriations for Outcome 4		20,170	5,412	224	191

Prepared on a resourcing (i.e. appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for DSS through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2024-2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1 – Social Security	13,072	4,607	7,515	2,908	–
Outcome 2 – Families and Communities	1,077,013	1,314,270	1,364,310	56,980	(6,940)
Outcome 3 – Disability and Carers	32,020,695	35,662,999	36,123,414	506,758	(46,343)
Outcome 4 – Housing	67,455	61,263	81,433	20,170	–
Total administered	33,178,235	37,043,139	37,576,672	586,816	(53,283)
Departmental programs					
Outcome 1 – Social Security	88,218	84,192	84,192	–	–
Outcome 2 – Families and Communities	264,130	304,834	306,462	2,393	(765)
Outcome 3 – Disability and Carers	155,768	179,141	184,575	5,434	–
Outcome 4 – Housing	15,626	17,684	17,684	–	–
Total departmental	523,742	585,851	592,913	7,827	(765)
Total administered and departmental	33,701,977	37,628,990	38,169,585	594,643	(54,048)

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

<p>Outcome 1: Social Security A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance</p>

Linked programs

<p>Department of Education</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 2.4 – Higher Education Loan Program
<p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Education is linked to Outcome 1 as the Higher Education Loan Program contains eligibility requirements in connection with some of the payments and concessions that fall under this Outcome.</p>
<p>Department of Employment and Workplace Relations</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Employment Services
<p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Employment and Workplace Relations is responsible for the provision of employment programs that assist job seekers into work. This Outcome benefits from this linked program as it encourages job seekers receiving working age payments to meet their mutual obligation requirements, undertake activities which improve their job prospects, and increase their financial independence.</p>
<p>Department of Health and Aged Care</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1.9 – Immunisation
<p>Contribution to Outcome 1 made by linked program</p> <p>The Department of Health and Aged Care has policy responsibility for the National Immunisation Program. Eligibility for Family Tax Benefit Part A is contingent on satisfying requirements for age-related immunisation requirements contained in this Outcome.</p>

Linked programs (continued)

Services Australia
Programs <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
Contribution to Outcome 1 made by linked programs Various payments, concessions and the Child Support Scheme under this Outcome are delivered through the above linked programs administered by Services Australia.
National Indigenous Australians Agency
Programs <ul style="list-style-type: none"> • Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy • Program 1.2 – Indigenous Advancement – Children and Schooling
Contribution to Outcome 1 made by linked programs Mutual exclusion provisions are shared between scholarships administered by the National Indigenous Australian Agency and scholarships administered under this Outcome. Mutual obligation requirements for various payments are linked under this Outcome.
Department of Veterans’ Affairs
Program <ul style="list-style-type: none"> • Program 1.1 – Veterans’ Income Support and Allowances
Contribution to Outcome 1 made by linked program Various payments and concessions under this Outcome are delivered through the above linked program administered by the Department of Veterans’ Affairs.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.1 – Support for Families					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,090,980	17,540,325	17,861,885	18,290,666	18,496,927
<i>Social Security (Administration) Act 1999</i>	2,114	2,094	1,996	1,914	1,842
Administered Total	17,093,094	17,542,419	17,863,881	18,292,580	18,498,769
Total expenses for Program 1.1	17,093,094	17,542,419	17,863,881	18,292,580	18,498,769
Program 1.2 – Paid Parental Leave					
Administered expenses					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	2,834,808	3,305,257	4,280,592	4,801,963	4,940,898
Administered Total	2,834,808	3,305,257	4,280,592	4,801,963	4,940,898
Total expenses for Program 1.2	2,834,808	3,305,257	4,280,592	4,801,963	4,940,898
Program 1.3 – Support for Seniors					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	59,205,482	62,173,156	65,396,186	68,345,693	71,100,715
Administered Total	59,205,482	62,173,156	65,396,186	68,345,693	71,100,715
Total expenses for Program 1.3	59,205,482	62,173,156	65,396,186	68,345,693	71,100,715
Program 1.4 – Financial Support for People with Disability					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	21,519,604	22,642,585	23,863,738	24,781,102	25,509,842
Administered Total	21,519,604	22,642,585	23,863,738	24,781,102	25,509,842
Total expenses for Program 1.4	21,519,604	22,642,585	23,863,738	24,781,102	25,509,842

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.5 – Financial Support for Carers					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,995	2,800	2,800	2,800	2,800
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	11,167,705	11,746,279	12,322,670	12,824,574	13,419,356
Administered Total	11,169,700	11,749,079	12,325,470	12,827,374	13,422,156
Total expenses for Program 1.5	11,169,700	11,749,079	12,325,470	12,827,374	13,422,156
Program 1.6 – Working Age Payments					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	5,374	4,715	3,201	1,958	1,837
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	22,310,774	24,567,319	25,528,347	26,169,326	25,916,668
Administered Total	22,316,148	24,572,034	25,531,548	26,171,284	25,918,505
Total expenses for Program 1.6	22,316,148	24,572,034	25,531,548	26,171,284	25,918,505
Program 1.7 – Student Payments					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	2,131,321	2,512,186	2,654,773	2,796,750	2,944,958
<i>Student Assistance Act 1973</i>	472,663	461,386	474,910	486,479	496,040
Administered Total	2,603,984	2,973,572	3,129,683	3,283,229	3,440,998
Total expenses for Program 1.7	2,603,984	2,973,572	3,129,683	3,283,229	3,440,998

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1: Social Security					
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	7,369	7,515	6,001	4,758	4,637
Special appropriations	136,735,451	144,950,587	152,385,097	158,498,467	162,827,246
Administered Total	136,742,820	144,958,102	152,391,098	158,503,225	162,831,883
Departmental expenses					
Departmental appropriation	91,594	83,095	80,238	78,612	77,510
s74 External Revenue (a)	7,826	7,839	6,428	6,607	6,732
Expenses not requiring appropriation in the Budget year (b)	13,268	12,321	13,493	13,440	13,437
Departmental Total	112,688	103,255	100,159	98,659	97,679
Total expenses for Outcome 1	136,855,508	145,061,357	152,491,257	158,601,884	162,929,562
Movement of administered funds between years (c)					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1:					
Program 1.6 – Working Age Payments	(4,418)	2,908	1,380	130	–
Total movement of administered funds	(4,418)	2,908	1,380	130	–

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as Government priorities change.

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation, amortisation expenses and audit fees.

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Program component expenses for Outcome 1

Program 1.1 – Support for Families					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.1.1 – Component 1 (Family Tax Benefit Part A)					
Special appropriations A New Tax System (Family Assistance) (Administration) Act 1999	13,188,802	13,603,378	13,902,169	14,250,418	14,412,445
Total component 1 expenses	13,188,802	13,603,378	13,902,169	14,250,418	14,412,445
1.1.2 – Component 2 (Family Tax Benefit Part B)					
Special appropriations A New Tax System (Family Assistance) (Administration) Act 1999	3,895,559	3,929,812	3,952,418	4,032,848	4,076,993
Total component 2 expenses	3,895,559	3,929,812	3,952,418	4,032,848	4,076,993
1.1.3 – Component 3 (Single Income Family Supplement) (a)					
Special appropriations A New Tax System (Family Assistance) (Administration) Act 1999 (a)	3,280	3,591	3,663	3,663	3,663
Total component 3 expenses	3,280	3,591	3,663	3,663	3,663
1.1.4 – Component 4 (Stillborn Baby Payment)					
Special appropriations A New Tax System (Family Assistance) (Administration) Act 1999	3,339	3,544	3,635	3,737	3,826
Total component 4 expenses	3,339	3,544	3,635	3,737	3,826
1.1.5 – Component 5 (Double Orphan Pension)					
Special appropriations Social Security (Administration) Act 1999	2,114	2,094	1,996	1,914	1,842
Total component 5 expenses	2,114	2,094	1,996	1,914	1,842
Total Program expenses	17,093,094	17,542,419	17,863,881	18,292,580	18,498,769

(a) The Single Income Family Supplement was closed to new recipients from 1 July 2017. Grandfathering arrangements will permit eligible recipients with entitlements to Single Income Family Supplement at 30 June 2017 to continue to receive this payment as long as they remain eligible.

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.2 – Paid Parental Leave					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.2.1 – Component 1 (Parental Leave Pay)					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	2,834,808	3,305,257	4,280,592	4,801,963	4,940,898
Total component 1 expenses	2,834,808	3,305,257	4,280,592	4,801,963	4,940,898
Total Program expenses	2,834,808	3,305,257	4,280,592	4,801,963	4,940,898

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.3 – Support for Seniors					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.3.1 – Component 1 (Age Pension)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	59,135,848	62,107,372	65,334,219	68,287,737	71,046,064
Total component 1 expenses	59,135,848	62,107,372	65,334,219	68,287,737	71,046,064
1.3.2 – Component 2 (Energy Supplement for Commonwealth Seniors Health Card holders)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	69,634	65,746	61,917	57,899	54,588
Total component 2 expenses	69,634	65,746	61,917	57,899	54,588
1.3.3 – Component 3 (Home Equity Access Scheme)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	–	38	50	57	63
Total component 3 expenses	–	38	50	57	63
Total Program expenses	59,205,482	62,173,156	65,396,186	68,345,693	71,100,715

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.4 – Financial Support for People with Disability					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.4.1 – Component 1 (Disability Support Pension)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	21,476,396	22,595,811	23,813,963	24,725,889	25,454,693
Total component 1 expenses	21,476,396	22,595,811	23,813,963	24,725,889	25,454,693
1.4.2 – Component 2 (Essential Medical Equipment Payment)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	9,342	10,651	11,200	11,646	12,159
Total component 2 expenses	9,342	10,651	11,200	11,646	12,159
1.4.3 – Component 3 (Mobility Allowance)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	33,866	36,123	38,575	43,567	42,990
Total component 3 expenses	33,866	36,123	38,575	43,567	42,990
Total Program expenses	21,519,604	22,642,585	23,863,738	24,781,102	25,509,842

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.5 – Financial Support for Carers					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.5.1 – Component 1 (Carer Payment)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	7,537,686	7,934,690	8,329,830	8,678,805	9,066,276
Total component 1 expenses	7,537,686	7,934,690	8,329,830	8,678,805	9,066,276
1.5.2 – Component 2 (Carer Allowance (Adult))					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	1,997,546	2,098,633	2,204,201	2,291,819	2,408,842
Total component 2 expenses	1,997,546	2,098,633	2,204,201	2,291,819	2,408,842
1.5.3 – Component 3 (Carer Allowance (Child))					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	808,981	848,346	901,334	944,055	1,011,508
Total component 3 expenses	808,981	848,346	901,334	944,055	1,011,508
1.5.4 – Component 4 (Carer Supplement)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	620,821	649,861	665,425	680,715	695,995
Total component 4 expenses	620,821	649,861	665,425	680,715	695,995
1.5.5 – Component 5 (Child Disability Assistance Payment)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	202,671	214,749	221,880	229,180	236,735
Total component 5 expenses	202,671	214,749	221,880	229,180	236,735
1.5.6 – Component 6 (Carer Adjustment Payment)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,995	2,800	2,800	2,800	2,800
Total component 6 expenses	1,995	2,800	2,800	2,800	2,800
Total Program expenses	11,169,700	11,749,079	12,325,470	12,827,374	13,422,156

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.6 – Working Age Payments					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.6.1 – Component 1 (JobSeeker Payment)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	13,897,947	15,332,768	15,908,235	16,200,963	15,820,220
Total component 1 expenses	13,897,947	15,332,768	15,908,235	16,200,963	15,820,220
1.6.2 – Component 2 (Youth Allowance (Other))					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	1,000,214	1,174,529	1,193,356	1,179,633	1,126,643
Total component 2 expenses	1,000,214	1,174,529	1,193,356	1,179,633	1,126,643
1.6.3 – Component 3 (Parenting Payment Single)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	6,358,094	6,939,453	7,209,330	7,442,341	7,584,942
Total component 3 expenses	6,358,094	6,939,453	7,209,330	7,442,341	7,584,942
1.6.4 – Component 4 (Parenting Payment Partnered)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	868,150	938,115	1,009,764	1,126,570	1,152,919
Total component 4 expenses	868,150	938,115	1,009,764	1,126,570	1,152,919
1.6.5 – Component 5 (Special Benefit)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	140,853	138,165	161,750	171,839	182,723
Total component 5 expenses	140,853	138,165	161,750	171,839	182,723
1.6.6 – Component 6 (Priority Investment Approach - Validation)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	200	200	200	200	200
Total component 6 expenses	200	200	200	200	200

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.6 – Working Age Payments (continued)					
<i>1.6.7 – Component 7 (Pensioner Education Supplement)</i>					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	26,549	24,831	24,870	25,460	25,730
Total component 7 expenses	26,549	24,831	24,870	25,460	25,730
<i>1.6.8 – Component 8 (Utilities Allowance)</i>					
Special appropriations					
<i>Social Security</i>					
<i>(Administration) Act 1999</i>	18,967	19,458	21,042	22,520	23,491
Total component 8 expenses	18,967	19,458	21,042	22,520	23,491
<i>1.6.9 – Component 9 (Payments under Special Circumstances)</i>					
Annual administered expenses					
Ordinary annual services					
(Provision Act No. 1 and Bill No. 3)	5,174	4,515	3,001	1,758	1,637
Total component 9 expenses	5,174	4,515	3,001	1,758	1,637
Total Program expenses	22,316,148	24,572,034	25,531,548	26,171,284	25,918,505

Table 2.1.2: Program component expenses for Outcome 1 (continued)

Program 1.7 – Student Payments					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
1.7.1 – Component 1 (Youth Allowance (student))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,742,809	1,961,032	2,056,326	2,142,605	2,236,285
Total component 1 expenses	1,742,809	1,961,032	2,056,326	2,142,605	2,236,285
1.7.2 – Component 2 (Austudy)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	378,268	471,626	501,135	540,017	582,250
Total component 2 expenses	378,268	471,626	501,135	540,017	582,250
1.7.3 – Component 3 (ABSTUDY - Secondary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	227,020	216,955	223,423	226,456	230,086
Total component 3 expenses	227,020	216,955	223,423	226,456	230,086
1.7.4 – Component 4 (ABSTUDY - Tertiary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	124,746	137,552	138,854	144,590	150,090
Total component 4 expenses	124,746	137,552	138,854	144,590	150,090
1.7.5 – Component 5 (Student Start-up Loan)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	10,244	79,528	97,312	114,128	126,423
Total component 5 expenses	10,244	79,528	97,312	114,128	126,423
1.7.6 – Component 6 (Student Start-up Loan - ABSTUDY)					
Special appropriations					
<i>Student Assistance Act 1973</i>	15,762	2,337	2,671	3,065	3,306
Total component 6 expenses	15,762	2,337	2,671	3,065	3,306
1.7.7 – Component 7 (Assistance for Isolated Children)					
Special appropriations					
<i>Student Assistance Act 1973</i>	105,135	104,542	109,962	112,368	112,558
Total component 7 expenses	105,135	104,542	109,962	112,368	112,558
Total Program expenses	2,603,984	2,973,572	3,129,683	3,283,229	3,440,998

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024-25 Budget.

Outcome 1 – A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance		
Program 1.1 – Support For Families – Assist eligible families with the cost of raising children while ensuring that parents remain primarily responsible for supporting their children.		
Key Activity	Family Tax Benefit	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which families with lower incomes are supported with the costs of raising children through Family Tax Benefit.	Payment targeted to low income families (67 per cent of support received by families under the Family Tax Benefit lower income free area).
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Key Activity	Child Support Scheme	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which separated parents in the child support system are supporting their children.	At least 85 per cent of Family Tax Benefit Part A children of separated parents meet the maintenance action test requirements.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.1 since 2024-25 Budget: Nil		

Table 2.1.3: Performance measure for Outcome 1 (continued)

Program 1.2 – Paid Parental Leave – Assist parents to take time out of the workforce to bond with their children following birth or adoption and encourage continued participation in the workforce.		
Key Activity	Parental Leave Pay	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which eligible families use their unreserved entitlement to Parental Leave Pay.	At least 95 per cent of eligible Parental Leave Pay families receive payment.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.2 since 2024-25 Budget: Nil		

Program 1.3 – Support for Seniors – To assist eligible senior Australians financially and to encourage them to use financial resources to support their retirement income.		
Key Activity	Age Pension	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which people over the Age Pension qualification age are supported in their retirement through the Age Pension or other income support.	75 per cent or below of people of Age Pension age are supported by the Age Pension or other income support.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.3 since 2024-25 Budget: Nil		

Table 2.1.3: Performance measure for Outcome 1 (continued)

Program 1.4 – Financial Support for People with Disability – To financially assist eligible people with disability.		
Key Activity	Disability Support Pension	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which people of working age with a profound or severe disability are paid Disability Support Pension.	At least 90 per cent of people with a profound or severe disability of working age are supported by the Disability Support Pension.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.4 since 2024-25 Budget: Nil		

Program 1.5 – Financial Support for Carers – To financially assist eligible carers of people with disability or a severe medical condition		
Key Activity	Carer Payment and Carer Allowance	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which payments are made to, or with respect to, carers unable to fully support themselves.	At least 70 per cent of primary carers in Australia are supported by Carer Payment and/or Carer Allowance.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.5 since 2024-25 Budget: Nil		

Table 2.1.3: Performance measure for Outcome 1 (continued)

Program 1.6 – Working Age Payments – To provide financial assistance to people while they are unable to fully support themselves through work.		
Key Activities	JobSeeker Payment, Youth Allowance (Other) and Parenting Payment	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which payments are made to, or with respect to, people unable to fully support themselves.	Recipient numbers reflect the number of people who are unable to fully support themselves through work.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.6 since 2024-25 Budget: Nil		

Program 1.7 – Student Payments – To support eligible students whilst they undertake education and training, so that they can gain employment. To increase access and participation by Indigenous Australian students in secondary and tertiary education and accelerate their educational outcomes.		
Key Activities	Youth Allowance (Student), Austudy and ABSTUDY	
Year	Performance measure	Planned Performance Results
Budget Year 2024-25	Extent to which payment recipients have improved financial self-reliance.	The proportion of Austudy, Youth Allowance and ABSTUDY recipients who are not receiving income support 12 months after exiting student payments reflect the number of people who are unable to fully support themselves through work. Changes in exit rates align with changes in unemployment rate.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.7 since 2024-25 Budget: Nil		

Table 2.1.3: Performance measure for Outcome 1 (continued)

Cross Program - Rent Assistance – To make payments to income support or family payment recipients to assist with the costs of renting private and community housing.		
Key Activity	Rent Assistance	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Australians receiving income support or family assistance payments are assisted with the cost of private rental or community housing.	Commonwealth Rent Assistance reduces the proportion of recipient households in "rental stress" by at least 25 percentage points.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Cross Program since 2024-25 Budget: Nil		

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Families and Communities
Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports

Linked programs

<p>Attorney-General’s Department</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Attorney-General’s Department Operating Expenses – Civil Justice and Legal Services • Program 1.4 – Justice Services • Program 1.5 – Family Relationships
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Attorney-General’s Department has policy responsibility for improving access to justice for Indigenous people, for family matters, including Family Law Services; elder abuse matters; and for justice policy matters, including responses to sexual violence. These linked programs provide payments for services to support these responsibilities, and are administered by DSS under this Outcome.</p>
<p>Department of Health and Aged Care</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health
<p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Health and Aged Care has policy responsibility for Medicare Benefits Schedule items in relation to mental health.</p>
<p>Services Australia</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 2 made by linked programs</p> <p>The administrative aspects of Income Management and payments under the Transition to Independent Living Allowance that falls under this Outcome are delivered by Services Australia through the above linked programs.</p>

Linked programs (continued)

National Indigenous Australians Agency
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Indigenous Advancement – Children and Schooling • Program 1.3 – Indigenous Advancement – Safety and Wellbeing • Program 1.5 – Indigenous Advancement – Remote Australia Strategies
<p>Contribution to Outcome 2 made by linked programs</p> <p>These linked programs support Government efforts to ensure Aboriginal and Torres Strait Islander children receive a healthy and safe start to life; and families and communities can access responsive, connected and fit-for-purpose services.</p> <p>These linked programs also contribute to this Outcome by supporting remote strategic investments.</p>
Department of the Treasury
<p>Program</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 2 made by linked program</p> <p>The Department of the Treasury, on behalf of DSS, makes National Partnership payments to the states for Social Impact Investment and other agreements.</p>
Domestic, Family and Sexual Violence Commission
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Domestic, Family and Sexual Violence Commission
<p>Contribution to Outcome 2 made by linked program</p> <p>The Domestic, Family and Sexual Violence Commission provides yearly reports to parliament tracking the progress of the National Plan to End Violence against Women and Children 2022-2032.</p> <p>The Commission acts as a national body, working with sector stakeholders and seeking opportunities to amplify the voices of people with lived experience of domestic, family and sexual violence, to ensure policies, services and systems reflect these experiences and insights and improve delivery and outcomes.</p>

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2: Families and Communities					
Program 2.1 – Families and Communities					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,118,430	1,363,147	1,408,803	1,218,005	1,093,791
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	3	8	8	–	–
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	346,525	533,860	700,755	768,200	737,486
Special accounts					
Social Services SOETM Special Account 2021	4,138	3,604	–	–	–
Administered Total	1,469,096	1,900,619	2,109,566	1,986,205	1,831,277
Total expenses for Program 2.1	1,469,096	1,900,619	2,109,566	1,986,205	1,831,277

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2: Families and Communities					
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,118,430	1,363,147	1,408,803	1,218,005	1,093,791
Special appropriations	346,528	533,868	700,763	768,200	737,486
Special accounts	4,138	3,604	–	–	–
Administered Total	1,469,096	1,900,619	2,109,566	1,986,205	1,831,277
Departmental expenses					
Departmental appropriations s74 External Revenue (a)	254,427	311,475	203,619	197,388	188,518
Expenses not requiring appropriation in the Budget year (b)	21,740	18,752	14,782	15,513	16,047
Expenses not requiring appropriation in the Budget year (b)	36,856	29,207	31,352	31,878	31,993
Departmental Total	313,023	359,434	249,753	244,779	236,558
Total expenses for Outcome 2	1,782,119	2,260,053	2,359,319	2,230,984	2,067,835

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 2:					
Program 2.1 – Families and Communities	(29,847)	(695)	19,788	8,705	2,049
Total movement of administered funds	(29,847)	(695)	19,788	8,705	2,049

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as Government priorities change.

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation, amortisation expenses and audit fees.

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.2.2: Program component expenses for Outcome 2

Program 2.1 – Families and Communities					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
2.1.1 – Component 1 (Families and Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	449,420	478,986	485,791	468,535	441,520
Total component 1 expenses	449,420	478,986	485,791	468,535	441,520
2.1.2 – Component 2 (Family Safety)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	322,664	561,192	597,410	453,874	369,038
Total component 2 expenses	322,664	561,192	597,410	453,874	369,038
2.1.3 – Component 3 (Protecting Australia's Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	32,382	32,676	23,467	17,603	3,998
Total component 3 expenses	32,382	32,676	23,467	17,603	3,998
2.1.4 – Component 4 (Sector Representation)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,057	4,867	4,752	2,959	2,985
Total component 4 expenses	4,057	4,867	4,752	2,959	2,985
2.1.5 – Component 5 (Financial Wellbeing and Capability)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	205,247	189,983	198,869	201,196	205,845
Total component 5 expenses	205,247	189,983	198,869	201,196	205,845
2.1.6 – Component 6 (Volunteering and Community Connectedness)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	90,101	70,423	77,642	66,726	66,393
Total component 6 expenses	90,101	70,423	77,642	66,726	66,393

Table 2.2.2: Program component expenses for Outcome 2 (continued)

Program 2.1 – Families and Communities (continued)					
	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2.1.7 – Component 7 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Redress payment)					
Special appropriations					
National Redress Scheme for Institutional Child Sexual Abuse Act 2018	343,816	530,068	696,102	763,457	733,277
Total component 7 expenses	343,816	530,068	696,102	763,457	733,277
2.1.8 – Component 8 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Psychological Support payment)					
Special appropriations					
National Redress Scheme for Institutional Child Sexual Abuse Act 2018	2,709	3,792	4,653	4,743	4,209
Total component 8 expenses	2,709	3,792	4,653	4,743	4,209
2.1.9 – Component 9 (Special account to support the National Plan to End Violence against Women and Children)					
Special Account expenses					
Social Services SOETM Special Account 2021	4,138	3,604	–	–	–
Total component 9 expenses	4,138	3,604	–	–	–
2.1.10 – Component 10 (Transition to Independent Living Allowance)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,142	3,512	3,512	3,512	3,512
Total component 10 expenses	2,142	3,512	3,512	3,512	3,512
2.1.11 – Component 11 (Social Impact Investing Initiatives)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	12,417	21,508	17,360	3,600	500
Total component 11 expenses	12,417	21,508	17,360	3,600	500
2.1.12 – Component 12 (Income Management Balancing Appropriation)					
Special appropriations					
Social Security (Administration) Act 1999	3	8	8	–	–
Total component 12 expenses	3	8	8	–	–
Total Program expenses	1,469,096	1,900,619	2,109,566	1,986,205	1,831,277

Table 2.2.3: Performance measure for Outcome 2

Table 2.2.3 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024-25 Budget.

Outcome 2 – Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports		
Program 2.1 – Families and Communities – To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activity	Families and Children	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Extent to which individuals have improved individual and family functioning.	At least 75 per cent of clients in reporting services have improved family functioning.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Key Activity	Women’s Safety	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022-2032.	Demonstrated achievement of continued successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022–2032. For: <ul style="list-style-type: none"> • 1800RESPECT • Our Watch • DV-Alert • Australia’s National Research Organisation for Women’s Safety • The Stop it at the Start campaign • The Safe Places Emergency Accommodation Program • The Keeping Women Safe in their Homes Program • Escaping Violence Payment
Forward Estimates 2025-28	The measure and target are being reconsidered ahead of the department’s 2025-26 Corporate Plan.	The measure and target are being reconsidered ahead of the department’s 2025-26 Corporate Plan.

Table 2.2.3: Performance measure for Outcome 2 (continued)

Program 2.1 – Families and Communities – To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activity	Financial Wellbeing and Capability	
Year	Performance measure	Planned Performance Results
Budget Year 2024-25	Extent to which individuals and families can navigate through financial crisis, build financial resilience and reduce vulnerability to financial shock.	20 per cent or less of people with multiple requests for Emergency Relief. At least 70 per cent of people report an improvement in their financial wellbeing following engagement with a funded service.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

Table 2.2.3: Performance measure for Outcome 2 (continued)

Program 2.1 – Families and Communities – To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activity	National Redress Scheme for Institutional Child Sexual Abuse	
Year	Performance measures	Planned Performance Results
Budget Year 2024-25	Ensure quality and timely decisions are made on applications to the Scheme.	The Scheme will notify at least 75 per cent of survivors about an outcome within 6 months of the date that all required information is received.
		The Scheme will maintain quality decision-making, with at least 95 per cent of initial determinations reflecting the final outcome.
	Maximise institution participation with the Scheme.	The Scheme will engage and maintain participation, with institutions on-board to cover at least 95 per cent of applications in progress.
	Provide survivors a redress payment.	The Scheme will issue at least 80 per cent of eligible survivors an advance payment within 7 days of receiving acceptance documentation.
The Scheme will issue at least 80 per cent of survivors a redress payment within 14 days of receiving acceptance documentation.		
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 2.1 since 2024-25 Budget: Nil		

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Disability and Carers

Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports

Linked programs

Department of Employment and Workplace Relations
Program
<ul style="list-style-type: none"> Program 1.1 – Employment Services
Contribution to Outcome 3 made by linked program
The Department of Employment and Workplace Relations is responsible for the provision of employment programs that assist people into work. This Outcome benefits from this linked program as it aligns program activities with broader economic participation policy.
Department of Health and Aged Care
Programs
<ul style="list-style-type: none"> Program 3.1 – Access and Information Program 3.2 – Aged Care Services Program 3.3 – Aged Care Quality
Contribution to Outcome 3 made by linked programs
This Outcome benefits from these linked programs as they also seek to improve the independence of, and participation by, people with disability and carers as they age. The Department of Health and Aged Care also has policy responsibility for Medicare Benefits Schedule items in relation to disability.
Services Australia
Programs
<ul style="list-style-type: none"> Program 1.1 – Strategy and Corporate Enabling Program 1.2 – Customer Service Delivery Program 1.3 – Technology and Transformation
Contribution to Outcome 3 made by linked programs
Various payments and concessions under this Outcome are delivered through this linked program administered by Services Australia.

Linked programs (continued)

<p>National Disability Insurance Agency</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Reasonable and Necessary Support for Participants • Program 1.2 – National Disability Insurance Agency and General Supports
<p>Contribution to Outcome 3 made by linked programs</p> <p>These linked programs provide for the delivery of the NDIS.</p>
<p>NDIS Quality and Safeguards Commission</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration
<p>Contribution to Outcome 3 made by linked program</p> <p>The NDIS Quality and Safeguards Commission supports NDIS participants to exercise choice and control, ensure appropriate safeguards are in place for NDIS supports, and establish expectations for providers and their staff to deliver quality support.</p>
<p>Department of the Treasury</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 3 made by linked program</p> <p>The Department of the Treasury, on behalf of DSS, makes National Partnership payments to the states on transition to the NDIS and other agreements.</p>

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 3: Disability and Carers					
Program 3.1 – Disability and Carers					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,560,500	1,712,191	1,725,411	1,664,961	1,646,899
Special accounts					
Social Services SOETM Special Account 2021	15,388	21,625	7,852	–	–
Administered Total	1,575,888	1,733,816	1,733,263	1,664,961	1,646,899
Total expenses for Program 3.1	1,575,888	1,733,816	1,733,263	1,664,961	1,646,899
Program 3.2 – National Disability Insurance Scheme					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	30,377,027	34,400,119	37,866,909	40,749,520	44,365,128
Payments to corporate entities	2,032,420	2,252,660	2,413,480	1,598,899	1,502,703
Administered Total	32,409,447	36,652,779	40,280,389	42,348,419	45,867,831
Total expenses for Program 3.2	32,409,447	36,652,779	40,280,389	42,348,419	45,867,831
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	31,937,527	36,133,935	39,600,172	42,414,481	46,012,027
Special Accounts	15,388	21,625	7,852	–	–
Payments to corporate entities	2,032,420	2,252,660	2,413,480	1,598,899	1,502,703
Administered Total	33,985,335	38,408,220	42,021,504	44,013,380	47,514,730
Departmental expenses					
Departmental appropriation	142,480	183,751	140,410	113,221	109,947
s74 External Revenue (a)	12,174	12,756	7,944	7,857	8,015
Expenses not requiring appropriation in the Budget year (b)	20,639	20,102	16,706	16,000	15,999
Departmental Total	175,293	216,609	165,060	137,078	133,961
Total expenses for Outcome 3	34,160,628	38,624,829	42,186,564	44,150,458	47,648,691

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Movement of administered funds between years (c)	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 3:					
Program 3.1 – Disability and Carers	–	5,000	(5,000)	–	–
Program 3.2 – National Disability Insurance Scheme	(4,550)	4,550	–	–	–
Total movement of administered funds	(4,550)	9,550	(5,000)	–	–

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as Government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation, amortisation expenses and audit fees.
- (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.3.2: Program component expenses for Outcome 3

Program 3.1 – Disability and Carers					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
3.1.1 – Component 1 (Employment Services)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,193,187	1,299,647	1,307,795	1,279,899	1,276,647
Total component 1 expenses	1,193,187	1,299,647	1,307,795	1,279,899	1,276,647
3.1.2 – Component 2 (Disability and Carer Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	367,313	412,544	417,616	385,062	370,252
Total component 2 expenses	367,313	412,544	417,616	385,062	370,252
3.1.3 - Component 3 (Special account to support the National Disability Data Asset)					
Special Account Expenses:					
Social Services SOETM Special Account 2021	15,388	21,625	7,852	–	–
Total component 3 expenses	15,388	21,625	7,852	–	–
Total Program expenses	1,575,888	1,733,816	1,733,263	1,664,961	1,646,899

Table 2.3.2: Program component expenses for Outcome 3 (continued)

Program 3.2 – National Disability Insurance Scheme					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
3.2.1 – Component 1 (NDIS Transitioning Commonwealth Programs and Continuity of Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	5,725	4,417	3,704	3,314	2,183
Total component 1 expenses	5,725	4,417	3,704	3,314	2,183
3.2.2 – Component 2 (Sector Development Fund and Jobs and Market Fund)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	3,743	821	–	–	–
Total component 2 expenses	3,743	821	–	–	–
3.2.3 – Component 3 (National Disability Insurance Scheme Participant Plans)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	30,279,923	34,281,572	37,707,871	40,613,803	44,247,956
Total component 3 expenses	30,279,923	34,281,572	37,707,871	40,613,803	44,247,956
3.2.4 – Component 4 (National Disability Insurance Scheme Information, Linkages and Capacity Building)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	87,636	113,309	155,334	132,403	114,989
Total component 4 expenses	87,636	113,309	155,334	132,403	114,989
3.2.5 – Component 5 (Payments to Corporate Entity – NDIA Agency costs)					
Annual administered expenses					
Payments to corporate entities	2,032,420	2,252,660	2,413,480	1,598,899	1,502,703
Total component 5 expenses	2,032,420	2,252,660	2,413,480	1,598,899	1,502,703
Total Program expenses	32,409,447	36,652,779	40,280,389	42,348,419	45,867,831

Table 2.3.3: Performance measure for Outcome 3

Table 2.3.3 below details the performance measure for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024-25 Budget.

Outcome 3 – Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports		
Program 3.1 – Disability and Carers – To support people with disabilities and carers to actively participate in community and economic life.		
Key Activity	Disability Employment Services	
Year	Performance measure	Planned Performance Results
Budget Year 2024-25	Extent to which people with disability are supported to find and maintain employment through Disability Employment Services.	At least 40 per cent of job placements sustained to 13 weeks.
		At least 30 per cent of job placements sustained to 26 weeks.
		At least 20 per cent of job placements sustained to 52 weeks.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

Table 2.3.3: Performance measure for Outcome 3 (continued)

Program 3.1 – Disability and Carers – To support people with disabilities and carers to actively participate in community and economic life.		
Key Activity	Disability and Carer Support	
Year	Performance measure	Planned Performance Results
Budget Year 2024-25	Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	Percentage (at least 30 per cent) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period.
		Percentage (at least 36 per cent) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced.
Forward Estimates 2025-28	As per 2024-25	Percentage (at least 30 per cent) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period.
		Percentage of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced. 2025-26: at least 37 per cent 2026-27: at least 38 per cent 2027-28: at least 39 per cent

Table 2.3.3: Performance measure for Outcome 3 (continued)

Program 3.1 – Disability and Carers – To support people with disabilities and carers to actively participate in community and economic life.		
Key Activity	Young People in Residential Aged Care	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Progress towards the target relating to younger people in residential aged care.	No people under 65 years living in residential aged care by 2025 apart from in exceptional circumstances.
Forward Estimates 2025-28	The target recommended by the Aged Care Royal Commission was for 1 January 2025.	The target recommended by the Aged Care Royal Commission was for 1 January 2025.
Material changes to Program 3.1 since 2024-25 Budget: Nil		

Table 2.3.3: Performance measure for Outcome 3 (continued)

Program 3.2 – National Disability Insurance Scheme – To improve the wellbeing and social and economic participation of people with disability, and their families and carers, by building a NDIS that delivers individualised support through an insurance approach. This program also includes the Jobs and Market Fund.		
Key Activity	NDIS Transition	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Not Applicable	Not Applicable
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Key Activity	NDIS Participant Plans	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Under review with a new performance measure to be developed.	
Forward Estimates 2025-28	As per 2024-25 2026-27: NDIS cost growth is sustainable.	As per 2024-25 2026-27: Annual growth in the total costs of the Scheme of no more than 8 per cent by 1 July 2026, with further moderation of growth as the Scheme matures.
Material changes to Program 3.1 since 2024-25 Budget: Nil		

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Housing

Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness

Linked programs

Department of the Treasury

Program

- Program 1.1 - Housing Australia Future Fund
- Program 1.4 - Commonwealth-State Financial Relations

Contribution to Outcome 4 made by linked program

The Treasury makes payments through their Program 1.1 Housing Australia Future Fund (HAFF) Special Account to DSS. The department then makes grant payments for the purpose of its HAFF Acute Housing Program - the Crisis and Transitional Accommodation Program.

The Department of the Treasury, on behalf of DSS, makes payments to the states in accordance with the National Agreement on Social Housing and Homelessness. Annual incentives under the National Rental Affordability Scheme are issued by DSS as cash or refundable tax offset certificates. Refundable tax offset certificates are processed by the Australian Taxation Office.

Budgeted expenses for Outcome 4

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

Table 2.4.1: Budgeted expenses for Outcome 4

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 4: Housing					
Program 4.1 – Housing and Homelessness					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	18,285	44,725	33,583	39,805	3,025
Administered Total	18,285	44,725	33,583	39,805	3,025
Total expenses for Program 4.1	18,285	44,725	33,583	39,805	3,025
Program 4.2 – Affordable Housing					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	46,269	31,278	15,999	–	–
Administered Total	46,269	31,278	15,999	–	–
Total expenses for Program 4.2	46,269	31,278	15,999	–	–
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	64,554	76,003	49,582	39,805	3,025
Administered Total	64,554	76,003	49,582	39,805	3,025
Departmental expenses					
Departmental appropriations 74 External Revenue (a)	20,355	17,749	15,454	15,145	14,935
Expenses not requiring appropriation in the Budget year (b)	1,739	1,649	1,224	1,255	1,280
Departmental Total	25,042	21,992	19,248	18,960	18,775
Total expenses for Outcome 4	89,596	97,995	68,830	58,765	21,800

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

	2023-24	2024-25	2025-26	2026-27	2027-28
Movement of administered funds between years (c)	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 4:					
Program 4.1 – Housing and Homelessness	(10,980)	5,430	5,550	–	–
Total movement of administered funds	(10,980)	5,430	5,550	–	–

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as Government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
(b) 'Expenses not requiring appropriation in the Budget year' are made up of depreciation, amortisation expenses and audit fees.
(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.4.2: Program component expenses for Outcome 4

Program 4.1 – Housing and Homelessness					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
4.1.1 – Component 1 (Housing and Homelessness Service Improvement and Sector Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	18,285	44,725	33,583	39,805	3,025
Total component 1 expenses	18,285	44,725	33,583	39,805	3,025
4.1.2 – Component 2 (Housing Australia Future Fund acute housing) (a)					
Total component 2 expenses	–	–	–	–	–
Total Program expenses	18,285	44,725	33,583	39,805	3,025
(a) The department administers grant payments on behalf of the Department of the Treasury, under section 18 of the <i>Housing Australia Future Fund (HAFF) Act 2023</i> , for the HAFF Payments Special Account – see Table 3.10 for more information on cash grant payments made on the behalf of the Department of the Treasury. The HAFF expenditure estimates are reported in the Treasury Portfolio Budget Statement.					
Program 4.2 – Affordable Housing					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
4.2.1 – Component 1 (National Rental Affordability Scheme)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	46,269	31,278	15,999	–	–
Total component 1 expenses	46,269	31,278	15,999	–	–
Total Program expenses	46,269	31,278	15,999	–	–

Table 2.4.3: Performance measure for Outcome 4

Table 2.4.3 below details the performance measure for each program associated with Outcome 4. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2024-25 Budget.

Outcome 4 – Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness		
Program 4.1 – Housing and Homelessness – Contribute to and provide support for social housing and homelessness prevention initiatives, including the design and implementation of innovative early stage projects.		
Key Activity	National Agreement on Social Housing and Homelessness	
Year	Performance measure	Planned Performance Results
Budget Year 2024-25	All parties to the National Agreement on Social Housing and Homelessness (NASHH) meet its requirements.	<p>A publicly available housing and homelessness strategy that meets the requirements outlined in the NASHH from each state and territory.</p> <p>Complete and timely reporting by the states against the compulsory measures in the National Outcomes Framework on social housing measures, including number and change in social housing dwellings, overcrowding and dwelling condition.</p> <p>Complete and timely reporting by the states against the compulsory measures in the National Outcomes Framework on homelessness, including unmet demand and supported requests for homelessness services, and return to homelessness.</p> <p>Complete and timely reporting by the states against the Statement of Assurance.</p>
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 4.1 since 2024-25 Budget: Nil		

Table 2.4.3: Performance measure for Outcome 4 (continued)

Program 4.2 – Affordable Housing – To improve the supply of affordable rental housing to low and moderate income households.		
Key Activity	National Rental Affordability Scheme	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	Incentives are issued in a timely manner to approved participants.	At least 90 per cent of statements of compliance are processed within 60 business days.
	Incentives delivered through the National Rental Affordability Scheme are maximised to improve the supply of affordable rental housing to low and moderate income households.	At least 90 per cent of allocations set under the National Rental Affordability Scheme are active and receiving incentive payments.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 4.2 since 2024-25 Budget: Nil		

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by DSS.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance	Receipts	Payments	Adjustments	Closing balance
		\$'000	\$'000	\$'000	\$'000	\$'000
Special Account by Determination - Social Services SOETM Special Account 2021 - s78 PGPA Act Special Account 2021(A)(a)	2					
2024-25		944	3,384	(3,604)	–	724
2023-24		1,178	3,903	(4,137)	–	944
Special Account by Determination - Social Services SOETM Special Account 2021 - s78 PGPA Act Special Account 2021(A)(a)	3					
2024-25		6,044	19,917	(21,625)	–	4,336
2023-24		–	21,394	(15,350)	–	6,044
Total special accounts 2024-25 Budget estimate		6,988	23,301	(25,229)	–	5,060
<i>Total special accounts 2023-24 actual</i>		1,178	25,297	(19,487)	–	6,988

(A) = Administered

(a) The *Social Services SOETM Special Account 2021* was established on 3 February 2021. It replaced the *Services for Other Entities and Trust Moneys – Department of Families, Housing, Community Services and Indigenous Affairs Special Account Establishment 2010* which was repealed on 1 April 2021.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 2023-24 to 2027-28. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework. Amounts in these statements are rounded to the nearest thousand dollars.

Departmental and Administered Items

Departmental revenues, expenses, assets and liabilities are those which are controlled by DSS. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by DSS in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities which are managed by DSS on behalf of the Government, according to set government directions. Administered expenses include subsidies, grants, personal benefit payments and suppliers.

Commentary – Financial Statements

Departmental

Income and expenses

DSS is budgeting for a balanced operating result in 2024-25 before allowing for unfunded items such as depreciation and lease repayments.

Revenue from the Government for 2024-25 is estimated at \$589.0 million, higher than in 2023-24. Expenditure for 2024-25 is estimated to be \$701.3 million (inclusive of \$38.0 million of unfunded depreciation), higher than in 2023-24 due to Budget measures and other Budget adjustments.

Balance sheet

DSS' budgeted net liability position for 2024-25 is expected to be \$25.4 million.

Administered

Income and expenses

DSS will administer the collection of non-taxation revenue estimated at \$702.3 million in 2024-25, higher than 2023-24 mainly due to recoveries of the National Redress Scheme for Institutional Child Sexual Abuse payments made on behalf of other governments and organisations.

DSS expenses administered on behalf of the Australian Government will total \$185.3 billion in 2024-25, higher than in 2023-24 mainly due to a number of cost of living relief measures to eligible social security recipients.

Balance sheet

Total assets administered on behalf of the Australian Government are expected to be \$8.3 billion. The increase when compared to 2023-24 is primarily due to an increase in receivables.

Total liabilities administered on behalf of the Australian Government are expected to be \$7.6 billion. The increase when compared to 2023-24 is primarily due to an increase in personal benefits payable.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	390,849	404,837	321,662	304,891	300,479
Suppliers	174,691	250,385	169,031	152,164	144,794
Depreciation and amortisation	39,275	38,016	35,828	35,072	34,719
Finance costs	8,253	7,872	7,539	7,192	6,825
Other expenses	12,978	180	160	157	156
Total expenses	626,046	701,290	534,220	499,476	486,973
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	41,975	39,128	28,600	29,382	30,158
Rental income	1,504	1,868	1,778	1,850	1,916
Resources received free of charge	56,128	57,645	57,645	57,645	57,645
Total own-source revenue	99,607	98,641	88,023	88,877	89,719
Gains					
Gains from sale of assets	95	–	–	–	–
Total gains	95	–	–	–	–
Total own-source income	99,702	98,641	88,023	88,877	89,719
Net (cost of)/contribution by services	(526,344)	(602,649)	(446,197)	(410,599)	(397,254)
Revenue from Government	519,981	589,046	434,782	399,940	386,948
Surplus/(deficit) attributable to the Australian Government	(6,363)	(13,603)	(11,415)	(10,659)	(10,306)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(6,363)	(13,603)	(11,415)	(10,659)	(10,306)
Total comprehensive income/(loss) attributable to the Australian Government	(6,363)	(13,603)	(11,415)	(10,659)	(10,306)

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

Note: Impact of net cash appropriation arrangements

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) – as per statement of Comprehensive Income	(6,363)	(13,603)	(11,415)	(10,659)	(10,306)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	7,101	7,201	6,606	6,353	6,344
plus: depreciation/amortisation expenses for ROU assets (b)	32,174	30,815	29,222	28,719	28,375
less: lease principal repayments (b)	21,682	24,413	24,413	24,413	24,413
Net Cash Operating Surplus/(Deficit)	11,230	–	–	–	–

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Applies to Right-of-Use (ROU) assets under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,091	6,091	6,091	6,091	6,091
Trade and other receivables	139,878	139,878	139,878	139,878	139,878
Total financial assets	145,969	145,969	145,969	145,969	145,969
Non-financial assets					
Buildings and leasehold improvements	509,394	474,628	442,018	410,835	380,014
Property, plant and equipment	3,060	3,597	4,214	4,226	4,264
Intangibles	7	87	167	247	327
Prepayments	1,704	1,704	1,704	1,704	1,704
Total non-financial assets	514,165	480,016	448,103	417,012	386,309
Total assets	660,134	625,985	594,072	562,981	532,278
LIABILITIES					
Payables					
Suppliers	16,673	16,673	16,673	16,673	16,673
Other payables	17,054	17,054	17,054	17,054	17,054
Total payables	33,727	33,727	33,727	33,727	33,727
Interest bearing liabilities					
Leases	517,968	493,555	469,142	444,729	420,316
Total interest bearing liabilities	517,968	493,555	469,142	444,729	420,316
Provisions					
Employee provisions	111,654	111,654	111,654	111,654	111,654
Other provisions	12,459	12,459	12,459	12,459	12,459
Total provisions	124,113	124,113	124,113	124,113	124,113
Total liabilities	675,808	651,395	626,982	602,569	578,156
Net assets	(15,674)	(25,410)	(32,910)	(39,588)	(45,878)
EQUITY*					
Parent entity interest					
Accumulated deficit	(457,053)	(470,656)	(482,071)	(492,730)	(503,036)
Asset revaluation reserve	96,853	96,853	96,853	96,853	96,853
Contributed equity	344,526	348,393	352,308	356,289	360,305
Total parent entity interest	(15,674)	(25,410)	(32,910)	(39,588)	(45,878)
Total equity	(15,674)	(25,410)	(32,910)	(39,588)	(45,878)

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024-25)

	Accumulated deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(457,053)	96,853	344,526	(15,674)
Adjusted opening balance	(457,053)	96,853	344,526	(15,674)
Comprehensive income				
Surplus/(deficit) for the period	(13,603)	–	–	(13,603)
Total comprehensive income	(13,603)	–	–	(13,603)
of which:				
Attributable to the Australian Government	(13,603)	–	–	(13,603)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	3,867	3,867
Sub-total transactions with owners	–	–	3,867	3,867
Estimated closing balance as at 30 June 2025	(470,656)	96,853	348,393	(25,410)
Closing balance attributable to the Australian Government	(470,656)	96,853	348,393	(25,410)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	536,837	630,807	465,160	431,172	419,022
Rendering of services	40,759	41,252	30,614	31,466	32,289
Net GST received	12,085	15,753	7,987	7,390	6,865
Other	16,938	–	–	–	–
Total cash received	606,619	687,812	503,761	470,028	458,176
Cash used					
Employees	383,713	405,602	321,662	304,891	300,479
Suppliers	133,952	208,749	119,609	102,143	94,229
Interest payments on lease liability	8,231	7,872	7,539	7,192	6,825
Other	1,055	180	160	157	156
s74 receipts transferred to Official Public Account	57,620	40,996	30,378	31,232	32,074
Total cash used	584,571	663,399	479,348	445,615	433,763
Net cash from/(used by) operating activities	22,048	24,413	24,413	24,413	24,413
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	95	–	–	–	–
Total cash received	95	–	–	–	–
Cash used					
Purchase of property, plant, equipment and intangibles	5,157	3,867	3,915	3,981	4,016
Total cash used	5,157	3,867	3,915	3,981	4,016
Net cash from/(used by) investing activities	(5,062)	(3,867)	(3,915)	(3,981)	(4,016)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,157	3,867	3,915	3,981	4,016
Total cash received	5,157	3,867	3,915	3,981	4,016
Cash used					
Principal payments of lease liability	21,682	24,413	24,413	24,413	24,413
Total cash used	21,682	24,413	24,413	24,413	24,413
Net cash from/(used by) financing activities	(16,525)	(20,546)	(20,498)	(20,432)	(20,397)
Net increase/(decrease) in cash held	461	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	5,630	6,091	6,091	6,091	6,091
Cash and cash equivalents at the end of the reporting period	6,091	6,091	6,091	6,091	6,091

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	3,761	3,867	3,915	3,981	4,016
Total new capital appropriations	3,761	3,867	3,915	3,981	4,016
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	5,157	3,867	3,915	3,981	4,016
Total items	5,157	3,867	3,915	3,981	4,016
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	5,157	3,867	3,915	3,981	4,016
TOTAL	5,157	3,867	3,915	3,981	4,016
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,157	3,867	3,915	3,981	4,016
Total cash used to acquire assets	5,157	3,867	3,915	3,981	4,016

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets.

Table 3.7: Statement of departmental asset movements (Budget Year 2024-25)

	Buildings and leasehold improvements	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	50,748	2,521	1,106	54,375
Gross book value – ROU assets	602,515	848	–	603,363
Accumulated depreciation/amortisation and impairment	(2)	(19)	(1,099)	(1,120)
Accumulated depreciation/amortisation and impairment – ROU assets	(143,867)	(290)	–	(144,157)
Opening net book balance	509,394	3,060	7	512,461
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	2,417	1,350	100	3,867
Total additions	2,417	1,350	100	3,867
Other movements				
Depreciation/amortisation expense	(6,483)	(698)	(20)	(7,201)
Depreciation/amortisation on ROU assets	(30,700)	(115)	–	(30,815)
Total other movements	(37,183)	(813)	(20)	(38,016)
As at 30 June 2025				
Gross book value	53,165	3,871	1,206	58,242
Gross book value – ROU assets	602,515	848	–	603,363
Accumulated depreciation/amortisation and impairment	(6,485)	(717)	(1,119)	(8,321)
Accumulated depreciation/amortisation and impairment – ROU assets	(174,567)	(405)	–	(174,972)
Closing net book balance	474,628	3,597	87	478,312

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through *Appropriation Act (No. 1) 2024-25* and Appropriation Bill (No. 3) 2024-25 for depreciation/amortisation expenses, departmental capital budget or other operational expenses

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	203,321	271,779	1,493,094	1,478,813	1,399,127
Subsidies	67,078	64,457	25,428	16,254	16,017
Grants	2,556,359	2,929,915	1,639,916	1,366,342	1,244,392
Personal benefits	136,962,126	145,368,278	153,142,959	159,315,653	163,610,775
Write-down and impairment of assets	121,611	57,673	55,606	51,670	47,537
Fair value loss	9,557	18,448	36,621	46,926	58,503
Payments to corporate entities	32,312,343	36,534,232	40,121,351	42,212,702	45,750,659
Other expenses	29,414	25,990	–	–	–
Total expenses administered on behalf of Government	172,261,809	185,270,772	196,514,975	204,488,360	212,127,010
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Recoveries and rendering of services	354,752	563,037	739,538	811,119	779,045
Interest	111,244	115,599	105,517	102,592	114,915
Special accounts revenue	25,297	3,384	–	–	–
Dividends	–	–	2,100	2,200	2,500
Competitive neutrality revenue	7,994	7,294	7,294	7,294	7,294
Other revenue	30,372	12,994	9,613	9,616	9,620
Total non-taxation revenue	529,659	702,308	864,062	932,821	913,374
Total own-source revenue administered on behalf of Government	529,659	702,308	864,062	932,821	913,374
Gains					
Other gains	3,567	–	–	–	–
Total gains administered on behalf of Government	3,567	–	–	–	–
Total own-source income administered on behalf of Government	533,226	702,308	864,062	932,821	913,374
Net (cost of)/contribution by services	(171,728,583)	(184,568,464)	(195,650,913)	(203,555,539)	(211,213,636)
Total comprehensive income/(loss)	(171,728,583)	(184,568,464)	(195,650,913)	(203,555,539)	(211,213,636)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	29,188	27,260	28,437	28,602	28,602
Receivables	5,497,990	5,961,934	6,451,126	6,932,903	7,391,407
Investments	2,367,448	2,314,460	2,348,733	2,329,947	2,346,354
Total financial assets	7,894,626	8,303,654	8,828,296	9,291,452	9,766,363
Total assets administered on behalf of Government	7,894,626	8,303,654	8,828,296	9,291,452	9,766,363
LIABILITIES					
Payables					
Personal benefits	3,332,949	3,479,350	4,001,837	3,969,712	3,612,256
Suppliers	75,523	75,490	75,457	75,457	75,457
Subsidies	55,761	41,688	33,608	25,170	25,170
Grants	29,506	29,506	29,506	29,506	29,506
Other payables	6,045	6,045	6,045	6,045	6,045
Total payables	3,499,784	3,632,079	4,146,453	4,105,890	3,748,434
Provisions					
Personal benefits provision	3,924,957	3,928,276	3,939,792	3,950,334	3,944,685
Total provisions	3,924,957	3,928,276	3,939,792	3,950,334	3,944,685
Total liabilities administered on behalf of Government	7,424,741	7,560,355	8,086,245	8,056,224	7,693,119
Net assets/(liabilities)	469,885	743,299	742,051	1,235,228	2,073,244

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	4,969	48,682	31,285	19,792	22,618
GST received	267,055	307,765	302,643	274,263	257,658
Goods and services	350,060	513,250	705,998	804,757	795,950
Dividends	–	–	2,100	2,200	2,500
Personal benefits recoveries	730,506	729,447	703,698	705,183	719,983
Housing Australia Future Fund acute housing	–	2,600	21,100	31,600	38,000
Total cash received	1,352,590	1,601,744	1,766,824	1,837,795	1,836,709
Cash used					
Grants	2,778,840	3,212,013	1,794,110	1,492,794	1,362,208
Subsidies	85,587	78,530	33,508	24,692	16,017
Personal benefits	136,719,720	146,223,966	153,570,372	160,267,388	164,815,600
Suppliers	197,956	297,479	1,641,505	1,626,553	1,538,898
Payments to corporate entities	32,312,343	36,534,232	40,121,351	42,212,702	45,750,659
Housing Australia Future Fund acute housing	–	2,600	21,100	31,600	38,000
Other	25,147	25,990	–	–	–
Total cash used	172,119,593	186,374,810	197,181,946	205,655,729	213,521,382
Net cash from/(used by) operating activities	(170,767,003)	(184,773,066)	(195,415,122)	(203,817,934)	(211,684,673)
INVESTING ACTIVITIES					
Cash received					
Repayments of loans and advances	105,249	90,493	110,135	135,610	163,869
Total cash received	105,249	90,493	110,135	135,610	163,869
Cash used					
Advances and loans made	262,857	380,551	460,006	550,186	630,486
Total cash used	262,857	380,551	460,006	550,186	630,486
Net cash from/(used by) investing activities	(157,608)	(290,058)	(349,871)	(414,576)	(466,617)
Net increase/(decrease) in cash held	(170,924,611)	(185,063,124)	(195,764,993)	(204,232,510)	(212,151,290)
Cash and cash equivalents at beginning of reporting period	18,071	29,188	27,260	28,437	28,602
Cash from Official Public Account for:					
– Appropriations	172,368,906	186,790,944	197,665,506	206,032,957	213,973,348
Cash to Official Public Account for:					
– Appropriations	1,433,178	1,729,748	1,899,336	1,800,282	1,822,058
Cash and cash equivalents at end of reporting period	29,188	27,260	28,437	28,602	28,602

Prepared on Australian Accounting Standards basis.

National Disability Insurance Agency

Entity additional estimates statements

National Disability Insurance Agency

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National Disability Insurance Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

No changes have occurred that impact on the National Disability Insurance Agency's (NDIA) Strategic Direction since the issuing of the 2024-25 Portfolio Budget Statements. For a full outline of the NDIA's Strategic Direction refer to pages 141-142 of the Portfolio Budget Statements 2024-25, Budget Related Paper No.1.14, Social Services Portfolio.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for NDIA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024-25 Budget year, including variations through Appropriation Bills No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023-24 financial statements.

Table 1.1: National Disability Insurance Agency resource statement – Additional estimates for 2024-25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Opening balance/cash reserves at 1 July	2,729,780	5,094,105	565,444	5,659,549
Funds from Government				
Annual appropriations – ordinary annual services (a)				
Outcome 1	2,032,932	2,190,431	62,229	2,252,660
Total annual appropriations	2,032,932	2,190,431	62,229	2,252,660
Amounts received from related entities (b)				
Amounts from portfolio department	30,279,923	33,796,739	484,833	34,281,572
Total amounts received from related entities	30,279,923	33,796,739	484,833	34,281,572
Total funds from Government	32,312,855	35,987,170	547,062	36,534,232
Funds from other sources				
Contributions from state and territory governments	11,149,138	12,227,476	(515,938)	11,711,538
Resources received free of charge (c)	952,388	356,852	515,938	872,790
Interest	390,496	402,174	88,313	490,487
Other (d)	175,797	–	40,000	40,000
Total funds from other sources	12,667,819	12,986,502	128,313	13,114,815
Total net resourcing for the National Disability Insurance Agency	47,710,454	54,067,777	1,240,819	55,308,596
			<i>Actual</i>	
			2023-24	2024-25
Average staffing level (number) (e)			6,402	8,856

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

The NDIA is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to DSS, as a responsible non-corporate Commonwealth entity, which are then paid to the NDIA and are considered 'departmental' for all purposes.

(a) *Appropriation Act (No. 1) 2024-25* and *Appropriation Bill (No. 3) 2024-25*.

(b) Commonwealth cash contributions for Reasonable and Necessary Support for Participants and Community Inclusion and Capacity Development Grants programs.

(c) Services provided in-kind to participants on behalf of the Australian Government and/or state and territory governments.

(d) Rental income, Gain on Lease Disposal, Proceeds from sale of Infrastructure, plant and equipment, Other non-taxation revenue.

(e) 2024-25 ASL estimate includes anticipated recruitment activity supporting the implementation of the Strategic Commissioning Framework.

Table 1.1: National Disability Insurance Agency resource statement – Additional estimates for 2024-25 as at February 2025 (continued)**Third party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Payments made to other entities for the provision of services				
Australian National Audit Office	762	–	–	–
Comcare	10,093	12,110	167	12,277
Attorney-General's Department	2,001	–	–	–
Department of Finance	13,927	19,296	161	19,457
Department of Health and Aged Care	324,542	320,608	6,034	326,642
Reserve Bank of Australia	636	–	–	–
Services Australia	60,750	23,507	9,730	33,237

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024-25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: National Disability Insurance Agency 2024-25 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
Assistance for Recent Arrivals from Conflict Zones (a)	1.1,1.2				
Administered payment		–	–	–	–
Departmental payment		301	3,887	4,441	4,619
Total		301	3,887	4,441	4,619
Government Response to the Disability Royal Commission	1.1				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Total		–	–	–	–
National Disability Insurance Scheme Reform	1.2				
Administered payment		–	–	–	–
Departmental payment		–	785,770	2,278	–
Total		–	785,770	2,278	–
Total payment measures					
Administered		–	–	–	–
Departmental		301	789,657	6,719	4,619
Total		301	789,657	6,719	4,619

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The lead entity for the measure is the Department of Home Affairs. The full measure description and package details appear in the 2024-25 MYEFO under the Home Affairs portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the NDIA at Additional Estimates by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024-25 Budget in Appropriation Bill No. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget (a)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Assistance for Recent Arrivals from Conflict Zones	1.2	88	288	154	193
National Disability Insurance Scheme Reform	1.2	61,629	834,384	2,278	–
Changes in Parameters (net increase)	1.2	–	(1,519)	4,575	1,420
Other Variations					
Blended Payments Trial - transfer from Department of Social Services	1.2	512	512	–	–
Net impact on appropriations for Outcome 1 (departmental)		62,229	833,665	7,007	1,613
Total net impact on appropriations for Outcome 1		62,229	833,665	7,007	1,613

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Unless otherwise noted, the full measure description and details appear in the 2024-25 MYEFO under the relevant portfolio, as detailed in Table 1.2.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NDIA through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2024-25

	<i>2023-24 Available \$'000</i>	<i>2024-25 Budget \$'000</i>	<i>2024-25 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Departmental programs					
Outcome 1	–	2,190,431	2,252,660	62,229	–
Total departmental	–	2,190,431	2,252,660	62,229	–
Total administered and departmental	–	2,190,431	2,252,660	62,229	–

The NDIA is not directly appropriated as it is a corporate Commonwealth entity. Appropriations are made to DSS, as the responsible non-corporate Commonwealth entity, which are then paid to the NDIA and are considered 'departmental' for all purposes.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for outcome 1

Outcome 1:

Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources

Linked programs

Department of Social Services

Programs

- Program 1.4 - Financial Support for People with Disability
- Program 1.5 - Financial Support for Carers
- Program 3.1 - Disability and Carers
- Program 3.2 - National Disability Insurance Scheme

Contribution to Outcome 1 made by linked programs

DSS contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by administering programs such as the Carers and Disability Employment program, through social security payments such as the Disability Support Pension and Carer Payment, and by developing the policy and legal framework for the NDIS in which the NDIA operates.

DSS drives the implementation of *Australia's Disability Strategy 2021-2031* (ADS), including the establishment of the National Disability Data Asset as the evidence base to improve the lives of people living with disability, their families and carers.

The Guiding Principles of ADS are based on Article 3 of the United Nations Convention on the Rights of Persons with Disabilities (UN CRPD), all Commonwealth Agencies including the NDIA has a responsibility to apply the ADS Guiding Principles in the development and implementation of policies, programs, services and systems so that the human rights principles of the UN CRPDs are reflected, enabling people with disability to live as active members in their communities.

DSS is also working to improve the coordination, integration and delivery of early childhood policies, programs and services across Government through the *Early Years Strategy 2024-2034* (the Strategy), released in May 2024. The Strategy provides a shared vision and overarching framework to deliver better outcomes for young children aged 0-5 years and their families, including children with disability and development delay.

Linked programs (continued)

Department of Social Services (continued)

Contribution to Outcome 1 made by linked programs (continued)

DSS is responsible for the Information, Linkages and Capacity building (ILC) program and continues to work closely with the NDIA to support the alignment with NDIA’s Local Area Coordinators. This work aims to ensure appropriate referrals to information and support services in the community are being made, including to ILC funded grant activities.

DSS and the NDIA also work closely together to support First Nations people with disability, in line with our shared responsibilities for the cross-cutting disability outcome under the National Agreement on Closing the Gap.

In July 2024, the Commonwealth ‘accepted in principle’ all recommendations in *Volume 9: First Nations People with Disability of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability* Final Report. As part of this response, DSS is working closely with the NDIA as a key stakeholder on consultation to develop options for a First Nations Disability Forum (rec. 9.10) or other shared decision-making mechanism. This recommendation was expanded on within the Independent Review of the NDIS (action 20.4). A Forum could be a way for First Nations people with disability have a say in the policies, programs and services that impact their lives.

DSS is working with NDIA in their development of the NDIS First Nations Strategy. This will support the achievement of the ADS across all 7 outcomes in recognition of intersectional experiences of First Nations people with disability. DSS continues to work with NDIA to build on the implementation of the Disability Sector Strengthening Plan to support the achievement of Priority Reform 2 of the National Agreement to build the disability community controlled sector and to set a minimum standard of practice for the development and implementation of policies, programs, services and systems for First Nations people with disability.

The Australian government, state and territory governments, Aboriginal and Torres Strait Islander representatives and the non-government sector are working together through *Safe and Supported: the National Framework for Protecting Australia’s Children 2021-2031* (Safe and Supported) towards the shared goal of making significant and sustained progress in reducing the rate of child abuse and neglect and its intergenerational impacts.

Safe and Supported sets out a 10-year strategy to improve the lives of children, young people and families experiencing disadvantage or who are vulnerable to abuse and neglect. It will drive change through collective effort across governments and sectors that impact the safety and wellbeing of children and young people.

Safe and Supported is for all Australian children, young people and families, with a targeted focus on groups that are experiencing disadvantage or who are vulnerable to abuse and neglect. Achieving safety and wellbeing outcomes for children and families will help Safe and Supported achieve its goal.

Linked programs (continued)

<p>Department of Social Services (continued)</p> <p>Contribution to Outcome 1 made by linked programs (continued)</p> <p>The first two Action Plans under <i>Safe and Supported – Safe and Supported: First Action Plan 2023-2026</i> and <i>Safe and Supported: Aboriginal and Torres Strait Islander First Action Plan 2023-2026</i>, were launched on 31 January 2023.</p> <p>Under Action 7 of the <i>Safe and Supported First Action Plan</i>, DSS is working with the NDIA, states and territories, First Nations leaders and the non-government sector to ensure effective and timely responses for parents and carers living with disability and children and young people with disability and/or developmental concerns at risk of entering the child protection system, in out-of-home care, or transitioning to adulthood from out-of-home care</p>
<p>Department of Health and Aged Care</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health • Program 2.2 – Hearing Services • Program 3.2 – Aged Care Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Health and Aged Care contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers including through the provision of relevant supports to people with disability and NDIS participants.</p>
<p>Services Australia</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Services and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by supporting the NDIA with the delivery of shared services arrangements, provision of specialised resources, and the provision of payments on NDIA’s behalf.</p>

Linked programs (continued)

NDIS Quality and Safeguards Commission
Programs <ul style="list-style-type: none">• Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration• Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission
Contribution to Outcome 1 made by linked programs <p>The NDIS Quality and Safeguards Commission contributes to improving the wellbeing and social and economic participation of people with disability, their families and their carers by: regulating NDIS providers; developing a nationally consistent approach to delivering quality and safeguards for people with disability receiving supports; registering providers who provide supports under the NDIS; managing complaints; receiving and acting on reportable incidents; providing leadership in behaviour support; and providing education and training for providers, workers and auditors.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1 – Reasonable and necessary support for participants					
Revenue from Government					
Payment from related entities	30,279,923	34,281,572	37,707,871	40,613,803	44,247,956
Contributions from state and territory governments	11,149,138	11,711,538	12,219,117	13,172,998	14,151,446
Expenses not requiring appropriation in the Budget year (a)	(663,206)	10,905	(30,000)	(30,000)	(30,000)
Revenues from other independent sources (b)	952,388	872,790	867,280	435,505	-
Revenue – other (c)	174,929	40,000	30,000	30,000	30,000
Total expenses for Program 1.1	41,893,172	46,916,805	50,794,268	54,222,306	58,399,402
Program 1.2 – National Disability Insurance Agency and General Supports					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No.3)	2,032,932	2,252,660	2,413,480	1,598,899	1,502,703
Expenses not requiring appropriation in the Budget year (a)	(339,381)	42,085	436	48,786	13,593
Revenue – other (c)	391,364	490,487	446,369	128,607	135,017
Total expenses for Program 1.2	2,084,915	2,785,232	2,860,285	1,776,292	1,651,313
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No.3)	2,032,932	2,252,660	2,413,480	1,598,899	1,502,703
Payment from related entities	30,279,923	34,281,572	37,707,871	40,613,803	44,247,956
Contributions from state and territory governments	11,149,138	11,711,538	12,219,117	13,172,998	14,151,446
Expenses not requiring appropriation in the Budget year (a)	(1,002,587)	52,990	(29,564)	18,786	(16,407)
Revenues from other independent sources (b)	952,388	872,790	867,280	435,505	-
Revenue – other (c)	566,293	530,487	476,369	158,607	165,017
Total expenses for Outcome 1	43,978,087	49,702,037	53,654,553	55,998,598	60,050,715

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as Government priorities change.

- (a) 'Expenses not requiring appropriation in the Budget year' relates to an approved operating loss, operating surplus and AASB 16 Lease accounting treatment in the forward estimates.
- (b) 'Revenues from other independent sources' relates to services provided in-kind to participants on behalf of state and territory governments.
- (c) 'Revenue-other' includes recoveries, rental income/interest received/proceeds from sale of infrastructure, plant and equipment, other non-taxation revenue and other gains.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2024-25 MYEFO measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Improve the independence, and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources		
Program 1.1 – Reasonable and necessary supports for participants – The objective of this program is to provide funding for reasonable and necessary supports, including early intervention supports, to eligible people with disability ensuring participants have flexibility, choice, and control to pursue their goals for improved independence, social and economic participation.		
Key Activities	Improve participant experience and outcomes with a financially sustainable Scheme.	
Year	Performance measure (a)	Planned Performance Result
Budget year 2024-25	<ul style="list-style-type: none"> Participant social and community engagement rate 	<ul style="list-style-type: none"> Participant social and community engagement rate is at least 46 per cent.
Forward Estimates 2025-28	<ul style="list-style-type: none"> As per 2024-25 	<ul style="list-style-type: none"> As per 2024-25
Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil		

- (a) Changes have been made to update the performance measures which were published in the 2024-25 Portfolio Budget Statements to reflect the 2024-25 NDIA Corporate Plan:
- Participant perception of choice and control was removed from the Corporate Plan 2024-25
 - NDIS annual spend (Program 1.1) compared to forecasts was removed from the Corporate Plan 2024-25.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2 – National Disability Insurance Agency and General Supports – The objective of this program is to fulfill the functions of the NDIA delivering a financially sustainable NDIS to Australians in line with the <i>NDIS Act 2013</i> .		
Key Activities	Develop a high performing NDIA for participants	
Year	Performance measure (a)	Planned Performance Result
Budget Year 2024-25	<ul style="list-style-type: none"> Resolution on first call to National Contact Centre 	<ul style="list-style-type: none"> Resolution on first call to National Contact Centre is 80.0 per cent.
Forward Estimates 2025-28	<ul style="list-style-type: none"> As per 2024-25 	<ul style="list-style-type: none"> As per 2024-25
Material changes to Program 1.2 resulting from 2024-25 Budget Measures: Nil		

- (a) Changes have been made to update the performance measures which were published in the 2024-25 Portfolio Budget Statements to reflect the 2024-25 NDIA Corporate Plan:
- NDIA spend (Program 1.2) compared to estimates was removed from the Corporate Plan 2024-25.
 - Resolution on first call to National Contact Centre was added to the Corporate Plan 2024-25.

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Income and expenses

The NDIA receives revenues from both the Commonwealth and state and territory governments for the provision of reasonable and necessary supports for participants. The revenue is represented in the income statement as sale of goods, rendering of services and other gains. This amount increases from \$46.9 billion in 2024-25 to \$58.4 billion by 2027-28. This increase will fund the expected increase in participant plan expenses as further participants join the NDIS over this period, and also as average participant costs rise.

Some NDIS services are provided to participants by state and territory governments on an in-kind basis. These are reflected in the income statement as other gains. These reduce from \$1.0 billion in 2023-24 to \$0.9 billion in 2024-25, and \$0.9 billion in 2025-26. From 2027-28, these in-kind arrangements are expected to cease, and participants will instead obtain these services using their approved NDIS plan funding.

The NDIA's operating costs in 2024-25, totalling \$2.8 billion, will be funded through a combination of revenue from Government of \$2.3 billion and interest revenue of \$0.5 billion.

Balance sheet

The NDIA is budgeting for a net asset position of \$2.2 billion at 30 June 2025.

Total assets as at 30 June 2025 are estimated to be \$6.2 billion, comprising \$5.9 billion in financial assets and \$0.3 billion in non-financial assets.

Total liabilities as at 30 June 2025 are estimated to be \$4.0 billion, comprising \$2.8 billion in participant plan and other provisions, \$0.9 billion in payables, \$0.2 billion in leases and \$0.1 billion in employee provisions.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	768,603	983,490	1,083,519	580,090	486,069
Suppliers	1,259,689	1,732,481	1,706,195	1,123,385	1,089,383
Depreciation and amortisation	62,267	66,725	67,960	70,126	73,092
Finance costs	4,342	2,536	2,611	2,691	2,769
Participant plan expenses	41,893,680	46,916,805	50,794,268	54,222,306	58,399,402
Total expenses	43,978,581	49,702,037	53,654,553	55,998,598	60,050,715
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	41,429,061	45,993,110	49,926,988	53,786,801	58,399,402
Rental income	478	–	–	–	–
Interest	390,496	490,487	446,369	128,607	135,017
Other	48,792	40,000	30,000	30,000	30,000
Total own-source revenue	41,868,827	46,523,597	50,403,357	53,945,408	58,564,419
Gains					
Other gains	1,079,918	872,790	867,280	435,505	–
Total gains	1,079,918	872,790	867,280	435,505	–
Total own-source income	42,948,745	47,396,387	51,270,637	54,380,913	58,564,419
Net (cost of)/contribution by services	(1,029,836)	(2,305,650)	(2,383,916)	(1,617,685)	(1,486,296)
Revenue from Government	2,032,420	2,252,660	2,413,480	1,598,899	1,502,703
Surplus/(deficit) attributable to the Australian Government	1,002,584	(52,990)	29,564	(18,786)	16,407
Total comprehensive income/(loss) attributable to the Australian Government	1,002,584	(52,990)	29,564	(18,786)	16,407

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of Comprehensive Income	1,002,584	(52,990)	29,564	(18,786)	16,407
plus: depreciation/amortisation expenses for ROU assets (a)	35,121	48,535	49,968	51,444	52,965
less: lease principal repayments (a)	26,694	43,917	45,213	46,546	47,920
Net cash operating surplus/(deficit)	1,011,011	(48,372)	34,319	(13,888)	21,452

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,659,548	5,877,688	6,326,459	6,537,018	7,090,065
Trade and other receivables	99,994	24,064	24,138	24,267	23,943
Other financial assets	–	24,633	22,976	6,694	6,997
Total financial assets	5,759,542	5,926,385	6,373,573	6,567,979	7,121,005
Non-financial assets					
Land and buildings	237,892	267,955	322,038	322,513	317,300
Property, plant and equipment	9,364	14,803	17,377	20,166	22,569
Other non-financial assets	30,264	30,264	30,264	30,264	30,264
Total non-financial assets	277,520	313,022	369,679	372,943	370,133
Total assets	6,037,062	6,239,407	6,743,252	6,940,922	7,491,138
LIABILITIES					
Payables					
Suppliers	914,519	355,881	356,667	358,175	354,369
Other payables	21,037	520,893	325,801	158,950	82,238
Total payables	935,556	876,774	682,468	517,125	436,607
Interest bearing liabilities					
Leases	166,659	173,477	180,499	187,732	195,183
Total interest bearing liabilities	166,659	173,477	180,499	187,732	195,183
Provisions					
Employee provisions	150,777	123,276	124,096	125,558	121,879
Participant Provisions	2,066,153	2,523,990	3,181,863	3,844,060	4,454,615
Other provisions	430,524	298,397	296,560	7,467	7,467
Total provisions	2,647,454	2,945,663	3,602,519	3,977,085	4,583,961
Total liabilities	3,749,669	3,995,914	4,465,486	4,681,942	5,215,751
Net assets	2,287,393	2,243,493	2,277,766	2,258,980	2,275,387
EQUITY*					
Parent entity interest					
Contributed equity	205,733	205,732	210,441	210,441	210,441
Reserves	46,916	46,914	46,914	46,914	46,914
Retained surplus/(accumulated deficit)	2,034,744	1,990,847	2,020,411	2,001,625	2,018,032
Total parent entity interest	2,287,393	2,243,493	2,277,766	2,258,980	2,275,387
Total equity	2,287,393	2,243,493	2,277,766	2,258,980	2,275,387

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2024-25)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	2,034,749	46,914	205,732	2,287,395
Adjusted opening balance	2,034,749	46,914	205,732	2,287,395
Comprehensive income				
Surplus/(deficit) for the period	(52,990)	–	–	(52,990)
Total comprehensive income	(52,990)	–	–	(52,990)
Estimated closing balance as at 30 June 2025	1,981,759	46,914	205,732	2,234,405
Closing balance attributable to the Australian Government	1,981,759	46,914	205,732	2,234,405

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	2,032,420	2,252,660	2,413,480	1,598,899	1,502,703
Sale of goods and rendering of services	41,305,772	45,870,071	49,925,151	53,497,708	58,399,402
Interest	408,467	488,519	448,026	144,889	134,714
Net GST received	144,321	97,202	102,313	104,632	106,278
Other	48,699	40,000	30,000	30,000	30,000
Total cash received	43,927,252	48,748,452	52,918,970	55,376,128	60,173,097
Cash used					
Employees	710,428	1,013,962	1,082,611	578,470	490,146
Suppliers	1,372,909	1,762,534	1,705,408	1,121,877	1,093,190
Net GST paid	–	94,840	102,387	104,761	105,954
Interest payments on lease liability	3,000	2,536	2,611	2,691	2,769
Participant plan expenses	40,365,869	45,561,032	49,464,296	53,291,613	57,865,160
Other	5,237	–	–	–	–
Total cash used	42,457,443	48,434,904	52,357,313	55,099,412	59,557,219
Net cash from/(used by) operating activities	1,482,236	313,548	561,657	276,716	615,878
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of non-financial assets	6	–	–	–	–
Proceeds from sale of investments	1,500,000	–	–	–	–
Total cash received	1,500,006	–	–	–	–
Cash used					
Purchases of non-financial assets	25,779	51,492	72,382	19,611	14,911
Total cash used	25,779	51,492	72,382	19,611	14,911
Net cash from/(used by) investing activities	1,474,227	(51,492)	(72,382)	(19,611)	(14,911)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	–	–	4,709	–	–
Total cash received	–	–	4,709	–	–
Cash used					
Principal payments on lease liability	26,694	43,917	45,213	46,546	47,920
Total cash used	26,694	43,917	45,213	46,546	47,920
Net cash from/(used by) financing activities	(26,694)	(43,917)	(40,504)	(46,546)	(47,920)
Net increase/(decrease) in cash held	2,929,769	218,139	448,771	210,559	553,047
Cash and cash equivalents at the beginning of the reporting period	2,729,779	5,659,549	5,877,688	6,326,459	6,537,018
Cash and cash equivalents at the end of the reporting period	5,659,548	5,877,688	6,326,459	6,537,018	7,090,065

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS ASSETS					
Equity injections - Act No. 2	–	–	4,709	–	–
Total new capital appropriations	–	–	4,709	–	–
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	–	–	4,709	–	–
Total Items	–	–	4,709	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	–	–	4,709	–	–
Funded internally from departmental resources	25,243	51,492	67,673	19,611	14,911
TOTAL	25,243	51,492	72,382	19,611	14,911
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	25,243	51,492	72,382	19,611	14,911
Total cash used to acquire assets	25,243	51,492	72,382	19,611	14,911

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current Appropriation Act No. 2, and prior year Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

Table 3.6: Statement of departmental asset movements (Budget Year 2024-25)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2024			
Gross book value	100,998	21,464	122,462
Gross book value – ROU assets	324,804	3,163	327,967
Accumulated depreciation/amortisation and impairment	(3,516)	(13,149)	(16,665)
Accumulated depreciation/amortisation and impairment – ROU assets	(184,394)	(2,114)	(186,508)
Opening net book balance	237,892	9,364	247,256
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase – other (a)	42,024	9,468	51,492
By purchase – other – ROU assets	49,981	754	50,735
Total additions	92,005	10,222	102,227
Other movements			
Depreciation/amortisation expense	(14,167)	(4,023)	(18,190)
Depreciation/amortisation on ROU assets	(47,775)	(760)	(48,535)
Total other movements	(61,942)	(4,783)	(66,725)
As at 30 June 2025			
Gross book value	143,022	30,932	173,954
Gross book value – ROU assets	374,785	3,917	378,702
Accumulated depreciation/amortisation and impairment	(17,683)	(17,172)	(34,855)
Accumulated depreciation/amortisation and impairment – ROU assets	(232,169)	(2,874)	(235,043)
Closing net book balance	267,955	14,803	282,758

Prepared on Australian Accounting Standards basis.

(a) Purchase will be funded internally via departmental resources.

NDIS Quality and Safeguards Commission

Entity additional estimates statements

NDIS Quality and Safeguards Commission

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NDIS Quality and Safeguards Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

No changes have occurred that impact on the NDIS Quality and Safeguards Commission (NDIS Commission) Strategic Direction since the issuing of the 2024-25 Portfolio Budget Statements. For a full outline of the NDIS Commission's Strategic Direction refer to pages 167-168 of the Portfolio Budget Statements 2024-25, Budget Related Paper No.1.14, Social Services Portfolio.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for NDIS Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024-25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023-24 financial statements.

Table 1.1: NDIS Quality and Safeguards Commission resource statement – Additional estimates for 2024-25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	22,279	16,256	–	16,256
Departmental appropriation	151,280	166,526	632	167,158
s74 External Revenue (c)	4,875	–	–	–
Departmental capital budget (d)	4,719	7,038	–	7,038
Annual appropriations – other services - non-operating (e)				
Equity injection	–	18,106	–	18,106
<i>Total departmental annual appropriations</i>	<i>183,153</i>	<i>207,926</i>	<i>632</i>	<i>208,558</i>
Total departmental resourcing	183,153	207,926	632	208,558
Administered				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available (b)	191	191	–	191
Outcome 1	4,804	4,977	–	4,977
<i>Total administered annual appropriations</i>	<i>4,995</i>	<i>5,168</i>	<i>–</i>	<i>5,168</i>
Total administered resourcing	4,995	5,168	–	5,168
Total resourcing for NDIS Quality and Safeguards Commission	188,148	213,094	632	213,726
			<i>Actual</i>	
			2023-24	2024-25
Average staffing level (number)			708	911

Table 1.1: NDIS Quality and Safeguards Commission resource statement – Additional estimates for 2024-25 as at February 2025 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24	2024-25	2024-25	2024-25
	\$'000	\$'000	\$'000	\$'000
Payments made to corporate entities within the Portfolio				
Department of Social Services	1,470	2,356	–	2,356
Services Australia	5,390	3,860	–	3,860

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

- (a) *Appropriation Act (No. 1) 2024-2025* and *Appropriation Bill (No. 3) 2024-2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023-24 annual report and encompasses *Appropriation Act (No. 1) 2023–2024* and *Appropriation Act (No. 3) 2023-2024*.
- (b) Excludes \$1.5 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated external revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and *Appropriation Act (No. 3)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) *Appropriation Act (No. 2) 2024-2025* and *Appropriation Bill (No. 4) 2024-2025*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023-24 annual report and encompasses *Appropriation Act (No. 2) 2023-2024* and *Appropriation Act (No.4) 2023-2024*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024-25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NDIS Quality and Safeguards Commission 2024-25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Government Response to the Disability Royal Commission	1.2				
Administered payment		-	-	-	-
Departmental payment		-	-	-	-
Total		-	-	-	-
National Disability Insurance Scheme Reform	1.2				
Administered payment		-	-	-	-
Departmental payment		-	71,346	72,534	-
Total		-	71,346	72,534	-
Total payment measures					
Administered		-	-	-	-
Departmental		-	71,346	72,534	-
Total		-	71,346	72,534	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for NDIS Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024-25 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Changes in Parameters					
(net increase)		–	–	15	5
(net decrease)		–	(5)	–	–
Net impact on appropriations for Outcome 1 (administered)					
		–	(5)	15	5
Departmental					
Annual appropriations					
Government Response to the Disability Royal Commission	1.2	632	1,034	–	–
National Disability Insurance Scheme Reform	1.2	–	71,346	72,534	–
Changes in Parameters					
(net increase)		–	–	246	80
(net decrease)		–	(93)	–	–
Other Variations					
Net increase	1.2	–	–	62	–
Net decrease	1.2	–	(24)	–	–
Net impact on appropriations for Outcome 1 (departmental)					
		632	72,263	72,842	80
Total net impact on appropriations for Outcome 1					
		632	72,258	72,857	85

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for NDIS Commission through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2024-25

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1	–	–	–	–	–
Total administered	–	–	–	–	–
Departmental programs					
Outcome 1	–	–	632	632	–
Total departmental	–	–	632	632	–
Total administered and departmental	–	–	632	632	–

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for outcome 1

<p>Outcome 1: Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education</p>

Linked programs

<p>National Disability Insurance Agency</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Reasonable and necessary support to participants
<p>Department of Social Services</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 3.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 1 made by linked programs The linked programs provide for the delivery of the NDIS.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,804	4,977	5,087	5,225	5,321
PGPA Act 2013 Section 77	5	–	–	–	–
Administered Total	4,809	4,977	5,087	5,225	5,321
Total expenses for Program 1.1	4,809	4,977	5,087	5,225	5,321
Program 1.2 – Program support for NDIS Quality and Safeguards Commission					
Departmental expenses					
Departmental appropriation	138,481	172,857	189,057	187,454	113,169
s74 External Revenue (a)	2,326	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	11,931	(5,699)	(10,567)	(14,918)	(14,884)
Departmental Total	152,738	167,158	178,490	172,536	98,285
Total expenses for Program 1.2	152,738	167,158	178,490	172,536	98,285
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,804	4,977	5,087	5,225	5,321
Special appropriations- PGPA Act Section 77	5	–	–	–	–
Administered Total	4,809	4,977	5,087	5,225	5,321
Departmental expenses					
Departmental appropriation	138,481	172,857	189,057	187,454	113,169
s74 External Revenue (a)	2,326	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	11,931	(5,699)	(10,567)	(14,918)	(14,884)
Departmental Total	152,738	167,158	178,490	172,536	98,285
Total expenses for Outcome 1	157,547	172,135	183,577	177,761	103,606

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) 'Expenses not requiring appropriation in the Budget year' are made up of depreciation / amortisation expenses, make good expenses, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

Outcome 1 – Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education		
Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration – Support for NDIS providers with the costs of obtaining registration to support service providers with cost of obtaining NDIS registration and to support the provision of education and training for providers, workers and auditors.		
Key Activities	Provide support to providers, workers and auditors in relation to the registration process, via administration of the NDIS Commission grants program and management of its deliverables.	
Year	Performance measure	Planned Performance Result
Budget Year 2024-25	The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.	That providers, workers and auditors have an increased understanding of their obligations and the delivery of quality services and supports for NDIS Participants.
Forward Estimates 2025-28 and beyond	As per 2024-25	As per 2024-25
Material changes to Program 1.1: Nil		

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission – To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.		
Key Activities	Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.	
Year	Performance measures	Planned Performance Results
Budget Year 2024-25	The NDIS Commission uses the full range of compliance and enforcement levers available to influence an uplift in quality and safeguarding of NDIS supports and services.	Securing compliance with the NDIS Act through effective compliance and enforcement arrangements including the use of each of our compliance and enforcement tools. 30% decrease in non-enforcement outcomes to detected non-compliance per year. 20% increase in enforcement regulatory outcomes per year (Warnings, Infringement Notices, Civil Penalty Proceedings, Compliance Notice, Enforceable Undertaking, Banning Orders, Corrective Action Requests).
	Reduce the risk of harm to participants and lift the quality of service through guidance materials for providers and workers.	Sector guidance materials are accessed, understood, applied and current.
	The use of restrictive practices is reduced or eliminated through increased quality of behaviour support plans (BSPs), and NDIS Commission programs contribute to an increased number of verified participants with behaviour support plans and a reduction in unauthorised restrictive practices (URPs).	An increase in the quality of BSPs, a reduction in the number of URPs participants are subject to and an overall reduction in restrictive practice use.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission – To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.		
Year	Performance measures	Planned Performance Results
Budget Year 2024-25	The NDIS Commission support a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.	<p>Registration market entry and removal controls prevent and remove ineffective operators and set conditions to address quality and safeguarding risks.</p> <p>Increase of applications received in a year resulting in a refusal.</p> <p>Increase number of conditions imposed on registrations with monitoring requirements.</p> <p>Increase number of revocations per year.</p>
	People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect and risk of harm.	<p>Awareness of the NDIS Commission's role and functions increases year on year.</p> <p>A higher number of people with disability, year on year, exercise their rights to escalate concerns to the NDIS Commission about the receipt of quality and safe supports.</p> <p>Trust in the NDIS Commission's role and functions increases year on year.</p> <p>65% of participants and their supporters say that they trust the NDIS Commission.</p> <p>70% of complaints resolved in 90 days.</p>
	Providers and workers have an increased understanding of what quality and safety means to NDIS participants and understand the rights of people with disability as consumers.	<p>A higher number of providers and workers, year on year, understand and meet their obligations in providing quality and safe supports to people with disability.</p> <p>More than 90% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.</p>
Forward Estimates 2025-28 and beyond	As per 2024-25	As per 2024-25
Material changes to Program 1.2: Nil		

Section 3: Budgeted financial statements

3.1 Budgeted financial statements

3.1.1 Analysis of budgeted financial statements

Departmental

Comprehensive income statement

Revenue from Government in 2024-25 has increased by \$0.6 million to \$167.2 million. The increase will resource the NDIS Commission to establish a Community of Practice and undertake initial consultation and development of a Community Visitor Scheme action plan.

Balance sheet

Total assets are budgeted to be \$85.6 million in 2024-25 compared to \$70.1 million in 2023-24. This increase largely relates to the Data and Regulatory Transformation program that will provide a net increase of property, plant and equipment of \$14.1 million.

Total liabilities for 2024-25 are budgeted to be \$35.6 million compared to \$39.5 million in 2023-24 caused by a decrease in lease liabilities, because of principal repayments.

Administered

Income and expenses

The NDIS Commission is expecting to administer a grants program totalling \$5.0 million in 2024-25. No grants were paid in 2023-24 as the NDIS Commission had to receive both policy and legislative reapproval during the year for the grants program to continue.

Balance sheet

There are no administered assets or liabilities for 2024-25 as the GST receivable in 2023-24 was received.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	92,310	97,642	101,860	97,012	52,870
Suppliers	39,450	65,451	72,684	73,433	43,949
Depreciation and amortisation	8,244	9,678	14,462	16,981	16,338
Finance costs	171	86	51	28	12
Total expenses	140,175	172,857	189,057	187,454	113,169
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	2,201	–	–	–	–
Total own-source revenue	2,201	–	–	–	–
Gains					
Other gains	125	–	–	–	–
Total gains	125	–	–	–	–
Total own-source income	2,326	–	–	–	–
Net (cost of)/contribution by services	(137,849)	(172,857)	(189,057)	(187,454)	(113,169)
Revenue from Government	149,780	167,158	178,490	172,536	98,285
Surplus/(deficit) attributable to the Australian Government	11,931	(5,699)	(10,567)	(14,918)	(14,884)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	(478)	–	–	–	–
Total other comprehensive income	(478)	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	11,453	(5,699)	(10,567)	(14,918)	(14,884)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) – as per statement of Comprehensive Income	11,453	(5,699)	(10,567)	(14,918)	(14,884)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	4,259	6,249	11,266	15,464	15,406
plus: depreciation/amortisation expenses for ROU assets (b)	3,985	3,429	3,196	1,517	932
less: lease principal repayments (b)	4,382	3,979	3,895	2,063	1,454
Net Cash Operating Surplus/(Deficit)	15,315	–	–	–	–

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No. 1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No. 1) or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,733	1,734	1,733	1,733	1,733
Trade and other receivables	45,489	45,489	45,489	45,489	45,489
Total financial assets	47,222	47,223	47,222	47,222	47,222
Non-financial assets					
Land and buildings	17,933	19,334	14,468	11,289	9,357
Property, plant and equipment	2,869	16,933	32,952	40,729	26,894
Intangibles	1,698	1,698	1,698	1,698	1,698
Other non-financial assets	412	412	412	412	412
Total non-financial assets	22,912	38,377	49,530	54,128	38,361
Total assets	70,134	85,600	96,752	101,350	85,583
LIABILITIES					
Payables					
Suppliers	7,334	7,334	7,334	7,334	7,334
Other payables	3,313	3,382	2,750	2,750	2,750
Total payables	10,647	10,716	10,084	10,084	10,084
Interest bearing liabilities					
Leases	11,963	7,983	4,088	2,025	571
Total interest bearing liabilities	11,963	7,983	4,088	2,025	571
Provisions					
Employee provisions	15,184	15,117	15,117	15,117	15,117
Other provisions	1,747	1,746	1,746	1,746	1,746
Total provisions	16,931	16,863	16,863	16,863	16,863
Total liabilities	39,541	35,562	31,035	28,972	27,518
Net assets	30,593	50,038	65,717	72,378	58,065
EQUITY*					
Parent entity interest					
Contributed equity	18,792	43,936	69,553	91,132	91,703
Reserves	1,228	1,228	1,228	1,228	1,228
Retained surplus/(accumulated deficit)	10,573	4,874	(5,064)	(19,982)	(34,866)
Total parent entity interest	30,593	50,038	65,717	72,378	58,065
Total Equity	30,593	50,038	65,717	72,378	58,065

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget Year 2024-25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	10,573	1,228	18,792	30,593
Adjusted opening balance	10,573	1,228	18,792	30,593
Comprehensive income				
Surplus/(deficit) for the period	(5,699)	–	–	(5,699)
Total comprehensive income	(5,699)	–	–	(5,699)
of which:				
Attributable to the Australian Government	(5,699)	–	–	(5,699)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	–	–	18,106	18,106
Departmental Capital Budget (DCB)	–	–	7,038	7,038
Sub-total transactions with owners	–	–	25,144	25,144
Estimated closing balance as at 30 June 2025	4,874	1,228	43,936	50,038
Closing balance attributable to the Australian Government	4,874	1,228	43,936	50,038

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	123,372	167,158	178,490	172,536	98,285
Net GST received	3,350	–	–	–	–
Other	4,875	–	–	–	–
Total cash received	131,597	167,158	178,490	172,536	98,285
Cash used					
Employees	84,148	97,642	101,860	97,012	52,870
Suppliers	37,409	65,450	72,684	73,433	43,949
Interest payments on lease liability	127	86	51	28	12
Other	4,875	–	–	–	–
Total cash used	126,559	163,178	174,595	170,473	96,831
Net cash from/(used by) operating activities	5,038	3,980	3,895	2,063	1,454
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	3,688	25,144	25,615	21,579	571
Total cash used	3,688	25,144	25,615	21,579	571
Net cash from/(used by) investing activities	(3,688)	(25,144)	(25,615)	(21,579)	(571)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,688	25,144	25,615	21,579	571
Total cash received	3,688	25,144	25,615	21,579	571
Cash used					
Principal payments on lease liability	4,381	3,979	3,895	2,063	1,454
Total cash used	4,381	3,979	3,895	2,063	1,454
Net cash from/(used by) financing activities	(693)	21,165	21,720	19,516	(883)
Net increase/(decrease) in cash held	657	1	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,077	1,733	1,733	1,733	1,733
Cash and cash equivalents at the end of the reporting period	1,734	1,734	1,733	1,733	1,733

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	–	7,038	553	564	571
Equity injections - Act No. 2 and Bill 4	–	18,106	25,062	21,015	–
Total new capital appropriations	–	25,144	25,615	21,579	571
Provided for:					
<i>Purchase of non-financial assets</i>	–	(25,144)	(25,615)	(21,579)	(571)
Total items	–	(25,144)	(25,615)	(21,579)	(571)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	–	(18,106)	(25,062)	(21,015)	–
Funded by capital appropriations - DCB (b)	–	(7,038)	(563)	(564)	(571)
TOTAL	–	(25,144)	(25,625)	(21,579)	(571)
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	–	(25,144)	(25,625)	(21,579)	(571)
Total cash used to acquire assets	–	(25,144)	(25,625)	(21,579)	(571)

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget Year 2024-25)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	14,656	4,810	1,734	21,200
Gross book value – ROU assets	23,323	–	–	23,323
Accumulated depreciation/ amortisation and impairment	(6,333)	(1,941)	(36)	(8,310)
Accumulated depreciation/ amortisation and impairment – ROU assets	(13,713)	–	–	(13,713)
Opening net book balance	17,933	2,869	1,698	22,500
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	–	18,106	–	18,106
By purchase – appropriation ordinary annual services (b)	6,500	538	–	7,038
Total additions	6,500	18,644	–	25,144
Other movements				
Depreciation/amortisation expense	(1,670)	(4,579)	–	(6,249)
Depreciation/amortisation on ROU assets	(3,429)	–	–	(3,429)
Total other movements	(5,099)	(4,579)	–	(9,678)
As at 30 June 2025				
Gross book value	21,156	23,454	1,734	46,344
Gross book value – ROU assets	23,323	–	–	23,323
Accumulated depreciation/ amortisation and impairment	(8,003)	(6,520)	(36)	(14,559)
Accumulated depreciation/ amortisation and impairment – ROU assets	(17,142)	–	–	(17,142)
Closing net book balance	19,334	16,934	1,698	37,966

Prepared on Australian Accounting Standards basis.

- (a) “Appropriation equity” refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2024-2025* and Appropriation Bill (No. 4) 2024-2025, including Collection Development and Acquisition Budget
- (b) “Appropriation ordinary annual services” refers to funding provided through *Annual Appropriation Act (No. 1) 2024-2025* and Appropriation Bill (No. 3) 2024-2025 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	–	4,977	5,087	5,225	5,321
Other expenses	4	–	–	–	–
Total expenses administered on behalf of Government	4	4,977	5,087	5,225	5,321
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	3,924	–	–	–	–
Other revenue	2,401	–	–	–	–
Total non-taxation revenue	6,325	–	–	–	–
Total own-source revenue administered on behalf of Government	6,325	–	–	–	–
Net cost of/(contribution) by services	(6,321)	4,977	5,087	5,225	5,321
Total comprehensive income/(loss) attributable to the Australian Government	6,321	(4,977)	(5,087)	(5,225)	(5,321)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted administered cash flow (for the period ended 30 June)

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	440	–	–	–	–
Other	6,326	–	–	–	–
Total cash received	6,766	–	–	–	–
Cash used					
Grants	–	4,977	5,087	5,225	5,321
Other	5	–	–	–	–
Total cash used	5	4,977	5,087	5,225	5,321
Net cash from/(used by) operating activities	6,761	(4,977)	(5,087)	(5,225)	(5,321)
Net increase/(decrease) in cash held	6,761	(4,977)	(5,087)	(5,225)	(5,321)
Cash and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash from the Official Public Account for:					
– Appropriations	–	4,977	5,087	5,225	5,321
– Special Accounts	5	–	–	–	–
Total cash from Official Public Account	5	4,977	5,087	5,225	5,321
Cash to Official Public Account for:					
– Appropriations	6,766	–	–	–	–
Total cash to Official Public Account	6,766	–	–	–	–
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Services Australia

Entity additional estimates statements

Services Australia

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Services Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no significant changes to Services Australia's strategic direction since the 2024-25 Budget.

Services Australia's purpose is to support Australians by efficiently delivering high-quality, accessible services and payments on behalf of the Government.

Services Australia continues to improve its services and systems to establish the capacity, structures and capabilities necessary to sustain change and ensure it delivers simple, helpful, respectful and transparent customer services.

Services Australia is collaborating with policy agencies and building partnerships with community groups and customers to put people at the centre of government services and improve the customer experience. It will continue to strengthen its workforce, technology and processes and build its organisational capabilities to better support all Australians.

Performance against the agency's key activities is reported to the Executive and Minister and externally in Services Australia's annual report.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Services Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024-25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023-24 financial statements.

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Prior year appropriations available (a)	1,115,571	1,060,793	(5,222)	1,055,571
Annual appropriations - ordinary annual services				
Departmental appropriation (b)	4,811,911	5,312,263	70,418	5,382,681
s74 External Revenue (c)	271,403	174,590	44,890	219,480
Departmental capital budget (d)	184,756	159,277	4,894	164,171
Annual appropriations - other services - non-operating				
Equity injection	89,722	224,286	59,946	284,232
Total departmental annual appropriations	5,357,792	5,870,416	180,148	6,050,564
Total departmental resourcing	6,473,363	6,931,209	174,926	7,106,135
Administered				
Prior year appropriations available (e)	4,739	3,681	341	4,022
Annual appropriations - ordinary annual services				
Outcome 1	1,247	976	308	1,284
s74 retained receipts (f)	980	976	308	1,284
Total administered annual appropriations	6,966	5,633	957	6,590
Total administered special appropriations	1,000	1,000	–	1,000
Special accounts				
Opening balance	238,204	211,460	69,208	280,668
Appropriation receipts (g)	1,253	976	308	1,284
Non-appropriation receipts (h)	2,451,360	2,451,035	86,273	2,537,308
Adjustments (i)	41,768	41,512	1,297	42,809
Total special account receipts	2,732,585	2,704,983	157,086	2,862,069
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(1,253)</i>	<i>(976)</i>	<i>(308)</i>	<i>(1,284)</i>
Total administered resourcing	2,739,298	2,710,640	157,735	2,868,375
Total resourcing for Services Australia	9,212,661	9,641,849	332,661	9,974,510

	<i>Actual</i>	
	2023-24	2024-25
Average staffing level (number) (j)	28,810	30,206

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

Entity resource statement excludes cash at bank of \$21.3 million.

(a) 'Prior year appropriations available' in 2023-24 includes \$60.0 million reprofiled from 2022-23 to 2023-24.

(b) Departmental appropriation in 2023-24 excludes the impact of \$11.3 million in accrued appropriation revenue, as these amounts have not been appropriated.

(c) Estimated External Revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details.

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 February 2025 (continued)

- (e) Prior year appropriations available includes the impacts of repealed Appropriation Acts and appropriation withheld under section 51 of the PGPA Act.
- (f) Administered repayments received by Services Australia.
- (g) Amounts credited to special accounts from annual administered appropriations relating to child support.
- (h) Non-appropriation receipts comprise: receipts from non-custodial parents through the child support special account; deposits for recovery of compensation; and Departure Prohibition Order receipts.
- (i) The available balance of the Child Support special account is adjusted under section 77 of the *Child Support (Registration and Collection) Act 1988* (Child Support Act) for deductions made by employers but not yet received; and under section 78 of the Child Support Act for unexplained remittances not yet credited.
- (j) The Average Staffing Level (ASL) in 2023-24 included an increase of 2,673 ASL for the *Services Australia – additional resourcing* and *Administration of Emergency Response Payments* measures. The 2024-25 ASL includes an increase of 4,753 ASL for *Services Australia – additional resourcing* approved as part of the 2024-25 Budget.

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 as at February 2025 (continued)**Third-party payments from and on behalf of other entities**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Department of Agriculture, Fisheries and Forestry				
Special appropriation – <i>Farm Household Support Act 2014</i> s105 payments for Farm Household Allowance and Exceptional circumstances relief payments	60,049	70,421	–	70,421
Total	60,049	70,421	–	70,421
Department of Education				
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>				
– Child Care Subsidy Annual appropriation	13,932,710	14,693,263	790,739	15,484,002
– Tertiary Access Payment	7,200	14,000	–	14,000
Total	13,939,910	14,707,263	790,739	15,498,002
Department of Foreign Affairs and Trade				
Annual Appropriation				
– MH17 Family Support Package	200	–	–	–
Total	200	–	–	–
Department of Health and Aged Care				
Special account – Medicare Guarantee Fund				
– Medical Benefits	29,557,569	31,840,321	349,099	32,189,420
– Pharmaceutical Benefits	17,982,588	18,570,288	1,286,908	19,857,196
Special appropriation – <i>Private Health Insurance Act 2007</i>	7,045,553	7,252,067	46,876	7,298,943
Special appropriation – <i>Dental Benefits Act 2008</i>	334,383	321,889	59	321,948
Special appropriation – <i>National Health Act 1953</i> – Aids and Appliances	111,262	90,699	25,719	116,418
Special appropriation – <i>Medical Indemnity Agreement Act 2002</i>	103,764	114,764	–	114,764
Special account – Australian Immunisation Register	9,819	9,819	–	9,819

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 as at February 2025 (continued)

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Department of Health and Aged Care (continued)				
Special appropriation – <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,294	1,291	(250)	1,041
Special appropriation – <i>Aged Care Act 1997</i>	28,110,004	31,325,555	956,866	32,282,421
Special appropriation – <i>National Health Act 1953</i> – Contenance Aids Assistance Scheme	116,815	105,880	20,983	126,863
Special appropriation – <i>Public Governance, Performance and Accountability Act 2013 s77</i>	2,000	2,000	–	2,000
Annual appropriation				
– Health Workforce	723,045	748,010	–	748,010
– Medical Benefits	7,614	7,614	–	7,614
– Primary Care Practice Incentives	475,295	507,753	–	507,753
– Preventative Health and Chronic Disease	1,000	1,400	–	1,400
– Hearing Services	518,025	557,861	(5,437)	552,424
– COVID-19 Vaccine Claims Scheme	4,400	1,100	–	1,100
Total	85,104,430	91,458,311	2,680,823	94,139,134
Department of Home Affairs				
Annual appropriation				
– Asylum Seeker Support	16,374	17,346	2,819	20,165
Total	16,374	17,346	2,819	20,165
Department of Infrastructure, Transport, Regional Development, Communications and the Arts				
Annual appropriation				
– Bass Strait Passenger Vehicle Equalisation Scheme	63,972	58,332	–	58,332
– Tasmanian Freight Equalisation Scheme	179,977	181,969	–	181,969
Total	243,949	240,301	–	240,301

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 as at February 2025 (continued)**Third-party payments from and on behalf of other entities (continued)**

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Department of Social Services				
Special appropriation – <i>Social Security (Administration) Act 1999</i>	115,746,688	122,493,270	1,562,378	124,055,648
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,867,030	17,596,404	276,673	17,873,077
Special appropriation – <i>Paid Parental Leave Act 2010</i>	2,970,312	3,317,935	(12,562)	3,305,373
Special appropriation – <i>Student Assistance Act 1973</i>	450,014	474,831	784	475,615
Special appropriation – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	433,887	645,559	(145,400)	500,159
Annual administered appropriation	15,122	7,406	3,093	10,499
Total	136,483,053	144,535,405	1,684,966	146,220,371
Department of Veterans' Affairs				
Special appropriation – <i>Veterans' Entitlements Act 1986</i> and related Acts	2,652,730	2,608,730	332,388	2,941,118
Special appropriation – <i>Military Rehabilitation and Compensation Act 2004</i>	236,441	258,485	84,042	342,527
Special appropriation – <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	11,913	13,251	(5,924)	7,327
Special appropriation – <i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	8,918	9,346	(1,726)	7,620
Special appropriation – <i>Treatment Benefits (Special Access) Act 2019</i>	1,521	1,559	(90)	1,469
Total	2,911,523	2,891,371	408,690	3,300,061
National Emergency Management Agency				
Special appropriation – <i>Social Security (Administration) Act 1999</i>				
– Australian Government Disaster Recovery Payment	74,470	10,000	–	10,000
– Disaster Recovery Allowance	11,000	1,000	1,000	2,000

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 as at February 2025 (continued)

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2023-24</i>	2024-25	2024-25	2024-25
	<i>\$'000</i>	\$'000	\$'000	\$'000
National Emergency Management Agency (continued)				
Annual appropriation				
– Ex-gratia assistance – New Zealand citizens	2,000	2,000	–	2,000
– Pandemic Leave Disaster Payment	200	50	–	50
– High Risk Settings Pandemic Payment	200	50	–	50
Total	87,870	13,100	1,000	14,100
National Indigenous Australians Agency				
Special appropriation – <i>Social Security (Administration) Act 1999</i>				
– Youpla Support Program – continuation	–	46,458	–	46,458
Total	–	46,458	–	46,458
Total payments made on behalf of other entities	238,847,358	253,979,976	5,569,037	259,549,013

Prepared on a resourcing (i.e. appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

Table 1.1: Services Australia resource statement — Additional Estimates for 2024-25 as at February 2025 (continued)**Payments made to other entities for the provision of services**

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Digital Transformation Agency	73,414	86,667	–	86,667
Australian Postal Corporation	51,288	57,542	–	57,542
Comcare	16,774	17,344	–	17,344
Department of Finance	15,223	15,578	–	15,578
Reserve Bank of Australia	12,757	13,164	–	13,164
Commonwealth Superannuation Corporation	5,616	5,652	–	5,652
Department of Home Affairs	70	1,940	–	1,940
Department of Defence	1,902	1,359	–	1,359
Other	8,096	4,652	–	4,652
Total payments to related entities for the provision of services	185,140	203,898	–	203,898

Revenue received from other entities for the provision of services (s74 revenue) (a)

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Department of Veterans' Affairs	83,751	87,742	27,020	114,762
National Disability Insurance Agency	31,466	23,507	9,729	33,236
Department of Employment and Workplace Relations	21,220	11,194	–	11,194
Department of Social Services	15,521	10,565	1,368	11,933
Australian Digital Health Agency	5,671	7,400	–	7,400
NDIS Quality and Safeguards Commission	4,108	3,860	223	4,083
Department of Education	8,353	3,230	368	3,598
Department of Home Affairs	3,571	2,195	2,170	4,365
Department of Health and Aged Care	3,311	504	3,439	3,943
Australian Electoral Commission	16,003	185	–	185
Australian Taxation Office	12,529	60	–	60
Other	5,778	2,034	495	2,529
Total revenue received from related entities for the provision of services	211,282	152,476	44,812	197,288

(a) Changes to revenue received from related entities are due to changes in demand.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024-25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Services Australia 2024-25 measures since the Budget (a)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Department of Education					
Building Australia's Future – Early Childhood Education and Care Reforms	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		–	6,253	187	–
Building Australia's Future – delivering pay rises for early educators	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		287	110	161	–
Building Australia's Future – A fairer deal for students	1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		1,340	304	–	–
Department of Employment and Workplace Relations					
Employment Services Reform – additional supports	1.1, 1.2				
Administered payment		–	–	–	–
Departmental payment		544	–	–	–
Department of Finance					
Addressing Surcharges	1.2				
Administered payment		–	–	–	–
Departmental payment		121	303	380	473
Department of Health and Aged Care					
Eighth Community Pharmacy Agreement	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		12,400	1,858	903	904
Ensuring the Viability and Quality of Aged Care	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		95,638	34,628	19,985	22,153
Strengthening Medicare	1.2				
Administered payment		–	–	–	–
Departmental payment		6	260	–	–
Pharmaceutical Benefits Scheme New and Amended Listings	1.2				
Administered payment		–	–	–	–
Departmental payment		1,290	563	449	379

Table 1.2: Services Australia 2024-25 measures since the Budget (continued)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Department of Health and Aged Care (continued)					
Improving Cancer Outcomes	1.2				
Administered payment		–	–	–	–
Departmental payment		20	40	–	–
An Effective and Clinically Appropriate Medicare Benefits Schedule	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		1,827	1,476	761	907
Improving Aged Care Support	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		2,272	17,681	1,637	1,259
New Government offer for a Pharmaceutical Wholesaler Agreement (b)	1.1, 1.2				
Administered payment		–	–	–	–
Departmental payment		59	224	52	18
Department of Home Affairs					
Assistance for Recent Arrivals from Conflict Zones	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		6,564	3,465	1,913	1,113
Department of Social Services					
Income Management – maintenance (c)	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		nfp	nfp	–	–
Ending Gender-Based Violence – additional investment	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		–	–	–	–
Department of the Treasury					
Legacy Superannuation Retirement Product Conversions and Reserves	1.1, 1.2				
Administered payment		–	–	–	–
Departmental payment		2,552	1,003	975	968
National Indigenous Australians Agency					
New Remote Employment Service	1.1, 1.2, 1.3				
Administered payment		–	–	–	–
Departmental payment		(1,541)	28,580	2,310	563
Total payment measures					
Administered		–	–	–	–
Departmental		123,379	96,748	29,713	28,737
Total		123,379	96,748	29,713	28,737

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

- (a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2024-25 MYEFO under the relevant portfolio.
- (b) Measure relates to a decision post the 2024-25 MYEFO.
- (c) The financial implications for this measure are not for publication (nfp) due to commercial in-confidence sensitivities.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for Services Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024-25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget (a)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
(net increase)	1.2	308	325	328	334
Net impact on appropriations for Outcome 1 (administered)					
		308	325	328	334
Departmental					
Annual appropriations					
Measures					
Building Australia's Future – Early Childhood Education and Care Reforms	1.1, 1.2, 1.3	–	6,253	187	–
Building Australia's Future – delivering pay rises for early educators	1.1, 1.2, 1.3	287	110	161	–
Building Australia's Future – A fairer deal for students	1.2, 1.3	1,340	304	–	–
Employment Services Reform – additional supports	1.1, 1.2	544	–	–	–
Addressing Surcharges	1.2	121	303	380	473
Eighth Community Pharmacy Agreement	1.1, 1.2, 1.3	12,400	1,858	903	904
Ensuring the Viability and Quality of Aged Care	1.1, 1.2, 1.3	95,638	34,628	19,985	22,153
Strengthening Medicare	1.2	6	260	–	–
Pharmaceutical Benefits Scheme New and Amended Listings	1.2	1,290	563	449	379
Improving Cancer Outcomes	1.2	20	40	–	–
An Effective and Clinically Appropriate Medicare Benefits Schedule	1.1, 1.2, 1.3	1,827	1,476	761	907
Improving Aged Care Support	1.1, 1.2, 1.3	2,272	17,681	1,637	1,259
New Government offer for a Pharmaceutical Wholesaler Agreement (b)	1.1, 1.2	59	224	52	18
Assistance for Recent Arrivals from Conflict Zones	1.1, 1.2, 1.3	6,564	3,465	1,913	1,113
Income Management – maintenance (c)	1.1, 1.2, 1.3	nfp	nfp	–	–
Legacy Superannuation Retirement Product Conversions and Reserves	1.1, 1.2	2,552	1,003	975	968

Table 1.3: Additional estimates and other variations to outcomes since the 2024-25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Measures (continued)					
New Remote Employment Service	1.1, 1.2, 1.3	(1,688)	28,349	2,066	318
Ending Gender-Based Violence – additional investment		–	–	–	–
Changes in Parameters					
(net increase)	1.1, 1.2, 1.3	–	(4,990)	12,449	4,117
Other Variations (d)					
(net increase/decrease)	1.1, 1.2, 1.3	nfp	nfp	nfp	nfp
Net impact on appropriations for Outcome 1 (departmental)		123,232	91,527	41,918	32,609
Total net impact on appropriations for Outcome 1		123,540	91,852	42,246	32,943

Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2024-25 MYEFO under the relevant portfolio, as detailed in Table 1.2.
- (b) Measure relates to a decision post the 2024-25 MYEFO.
- (c) The financial implications for these measures are not for publication (nfp) due to commercial in-confidence sensitivities.
- (d) Other Variations includes any changes to Agency resourcing which do not relate to Measures or Changes in Parameters, including any reprofiling of previously approved Measures. Other Variations includes amounts that may be sensitive, and as such are not for publication.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Services Australia through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2024-25

	2023-24 Available \$'000	2024-25 Budget (a) \$'000	2024-25 Revised \$'000	Additional Estimates (a) \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1	1,247	976	1,284	308	–
Total administered	1,247	976	1,284	308	–
Departmental programs					
Outcome 1	4,996,667	5,465,637	5,546,852	81,215	–
Total departmental	4,996,667	5,465,637	5,546,852	81,215	–
Total administered and departmental	4,997,914	5,466,613	5,548,136	81,523	–

(a) Budget and Additional Estimates included above vary from changes disclosed in the agency resource statement at Table 1.1 due to the quarantine of \$5.9 million under section 51 of the PGPA Act.

Table 1.5: Appropriation Bill (No. 4) 2024-25

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	89,722	224,286	284,232	59,946	–
Total non-operating	89,722	224,286	284,232	59,946	–
Total other services	89,722	224,286	284,232	59,946	–

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1:
Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience.

• **Linked programs**

Australian Digital Health Agency
Program
<ul style="list-style-type: none"> • Program 1.1 – Digital Health
Australian Federal Police
Program
<ul style="list-style-type: none"> • Program 1.1 – Federal Policing
Australian Taxation Office
Programs
<ul style="list-style-type: none"> • Program 1.1 – Australian Tax Office • Program 1.12 – Private Health Insurance Rebate
Australian Transaction Reports and Analysis Centre
Program
<ul style="list-style-type: none"> • Program 1.1 – AUSTRAC
Department of Agriculture, Fisheries and Forestry
Program
<ul style="list-style-type: none"> • Program 1.12 – Rural Programs

Linked programs for Outcome 1 (continued)

Department of Education
Programs <ul style="list-style-type: none">• Program 1.1 – Support for the Child Care System• Program 1.2 – Child Care Subsidy
Department of Employment and Workplace Relations
Programs <ul style="list-style-type: none">• Program 1.1 – Employment Services• Program 2.1 – Building Skills and Capability
Department of Health and Aged Care
Programs <ul style="list-style-type: none">• Program 1.1 – Health Research, Coordination and Access• Program 1.3 – First Nations Health• Program 1.4 – Health Workforce• Program 1.6 – Primary Health Care Quality and Coordination• Program 1.7 – Primary Care Practice Incentives and Medical Indemnity• Program 1.9 – Immunisation• Program 2.1 – Medical Benefits• Program 2.2 – Hearing Services• Program 2.3 – Pharmaceutical Benefits• Program 2.4 – Private Health Insurance• Program 2.5 – Dental Services• Program 2.7 – Assistance through Aids and Appliances• Program 3.2 – Aged Care Services

Linked programs for Outcome 1 (continued)

Department of Home Affairs
Programs
<ul style="list-style-type: none"> • Program 1.2 – National Security and Resilience • Program 1.4 – Counter-Terrorism • Program 2.3 – Refugee, Humanitarian, Settlement and Migrant Services • Program 2.5 – Multicultural Affairs and Citizenship • Program 3.5 – Onshore Compliance and Detention
National Emergency Management Agency
Program
<ul style="list-style-type: none"> • Program 1.2 – Australian Government Disaster & Emergency Financial Support
Department of Infrastructure, Transport, Regional Development, Communications and the Arts
Program
<ul style="list-style-type: none"> • Program 2.1 – Surface Transport
Department of Social Services
Programs
<ul style="list-style-type: none"> • Program 1.1 – Support for Families • Program 1.2 – Paid Parental Leave • Program 1.3 – Support for Seniors • Program 1.4 – Financial Support for People with Disability • Program 1.5 – Financial Support for Carers • Program 1.6 – Working Age Payments • Program 1.7 – Student Payments • Program 2.1 – Families and Communities • Program 3.1 – Disability and Carers • Program 3.2 – National Disability Insurance Scheme

Linked programs for Outcome 1 (continued)

<p>Department of Veterans' Affairs</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Veterans' Income Support and Allowances • Program 2.1 – General Medical Consultations and Services • Program 2.2 – Veterans' Hospital Services • Program 2.3 – Veterans' Pharmaceuticals Benefits • Program 2.4 – Veterans' Community Care and Support • Program 2.5 – Veterans' Counselling and Other Health Services • Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services
<p>National Disability Insurance Agency</p> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Reasonable and necessary supports for participants • Program 1.2 – National Disability Insurance Agency and General Supports
<p>NDIS Quality and Safeguards Commission</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission
<p>National Indigenous Australians Agency</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy
<p>Organ and Tissue Authority</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – A Nationally Coordinated System for Organ and Tissue Donation for Transplantation
<p>Professional Services Review</p> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme
<p>Contribution made by Outcome 1 Outcome 1 contributes to the linked programs above by the provision of a range of information, services and payments on behalf of the entities listed within Australia and where applicable, overseas.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1 – Strategy and Corporate Enabling					
Departmental expenses					
Departmental appropriation	682,229	703,417	553,819	629,351	666,857
s74 External Revenue (a)	31,529	25,510	25,366	25,454	25,506
Expenses not requiring appropriation in the Budget year (b)	485,184	464,429	451,761	466,846	458,858
Departmental Total	1,198,942	1,193,356	1,030,946	1,121,651	1,151,221
Total expenses for Program 1.1	1,198,942	1,193,356	1,030,946	1,121,651	1,151,221
Program 1.2 – Customer Service Delivery					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,253	1,284	1,321	1,341	1,365
Special accounts					
Child Support special account	1,962,631	2,011,570	2,063,769	2,094,343	2,132,779
Expenses not requiring appropriation in the Budget year (b)	88,894	95,829	102,554	103,021	103,991
Administered Total	2,052,778	2,108,683	2,167,644	2,198,705	2,238,135
Departmental expenses					
Departmental appropriation	2,701,982	3,139,206	3,237,143	2,388,545	2,441,593
s74 External Revenue (a)	96,365	77,101	61,848	59,491	50,910
Expenses not requiring appropriation in the Budget year (b)	12,772	3,192	4,692	9,617	10,815
Departmental Total	2,811,119	3,219,499	3,303,683	2,457,653	2,503,318
Total expenses for Program 1.2	4,863,897	5,328,182	5,471,327	4,656,358	4,741,453
Program 1.3 – Technology and Transformation					
Departmental expenses					
Departmental appropriation	795,865	1,137,066	1,068,005	796,210	720,672
s74 External Revenue (a)	99,828	90,441	53,838	47,219	55,077
Expenses not requiring appropriation in the Budget year (b)	328,920	296,745	281,203	222,167	195,167
Departmental Total	1,224,613	1,524,252	1,403,046	1,065,596	970,916
Total expenses for Program 1.3	1,224,613	1,524,252	1,403,046	1,065,596	970,916

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No.1 and Bill No. 3)	1,253	1,284	1,321	1,341	1,365
Special accounts					
Child Support special account	1,962,631	2,011,570	2,063,769	2,094,343	2,132,779
Expenses not requiring appropriation in the Budget year (b)	88,894	95,829	102,554	103,021	103,991
Administered Total	2,052,778	2,108,683	2,167,644	2,198,705	2,238,135
Departmental expenses					
Departmental appropriation	4,180,076	4,979,689	4,858,967	3,814,106	3,829,122
s74 External Revenue (a)	227,722	193,052	141,052	132,164	131,493
Expenses not requiring appropriation in the Budget year (b)	826,876	764,366	737,656	698,630	664,840
Departmental Total	5,234,674	5,937,107	5,737,675	4,644,900	4,625,455
Total expenses for Outcome 1	7,287,452	8,045,790	7,905,319	6,843,605	6,863,590

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act, adjusted for \$26.4 million in 2024-25, \$23.6 million in 2025-26, \$23.0 million in 2026-27, and \$15.1 million in 2027-28, for purchases of non-financial assets.
- (b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation, resources received free of charge, write-down and impairment of assets, and non-cash adjustments to make-good provisions.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan. The corporate plan provides further detail about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

Outcome 1 – Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience.		
Program 1.1 – Strategy and Corporate Enabling Set Services Australia's strategic direction, deliver corporate functions and build capability.		
Key Activity	Build staff and organisational capability to deliver an enhanced customer experience We have an adaptive workforce, leadership and corporate culture tailored to respond to customer feedback.	
Year	Performance measures	Planned Performance Outcomes
Budget Year 2024-25	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 74 out of 100
Forward Estimate 2025-26	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 76 out of 100
Forward Estimate 2026-27	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 78 out of 100
Forward Estimate 2027-28	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 78 out of 100

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.2 – Customer Service Delivery		
Design and deliver a range of government services to Australians through a range of service delivery channels including face-to-face, telephony and digital, and protect the integrity of government outlays.		
Key Activity	Deliver quality government services and payments to Australians We provide customers with easy and efficient access to services, support and payments for a seamless experience.	
Year	Performance measures	Planned Performance Outcomes
Budget Year 2024-25	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent
Forward Estimate 2025-26	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent
Forward Estimate 2026-27	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent
Forward Estimate 2027-28	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.3 – Technology and Transformation		
Provide a robust ICT network and deliver major transformation projects, including ICT shared services.		
Key Activity	Deliver digital and technological capability We invest in our technology and systems to sustain and strengthen the digital experience for customers.	
Year	Performance measures	Planned Performance Outcomes
Budget Year 2024-25	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 83 per cent
Forward Estimate 2025-26	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 84 per cent
Forward Estimate 2026-27	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 85 per cent
Forward Estimate 2027-28	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 85 per cent

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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

Table 3.1: Estimates of administered special account flows and balances

	Outcome	Opening balance	Receipts	Payments	Adjustments	Closing balance
		\$'000	\$'000	\$'000	\$'000	\$'000
Child Support Account	1					
2024-25		104,918	1,940,816	(1,983,625)	42,809	104,918
2023-24		98,702	1,871,618	(1,907,170)	41,768	104,918
Recovery of Compensation for Health Care & Other Services Special Account	1					
2024-25		175,517	597,176	(597,176)	–	175,517
2023-24		139,251	580,346	(544,080)	–	175,517
Services for Other Entities and Trust Moneys – Special Account	1					
2024-25		233	600	(600)	–	233
2023-24		251	649	(667)	–	233
Total special accounts						
2024-25 Budget estimate		280,668	2,538,592	(2,581,401)	42,809	280,668
<i>Total special accounts</i>						
2023-24 actual		238,204	2,452,613	(2,451,917)	41,768	280,668

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Detailed analysis of budgeted financial statements was included within pages 213-214 of the Portfolio Budget Statements 2024-25, Budget related paper No. 1.14 Social Services Portfolio.

Changes within the budgeted financial statements since the 2024-25 Budget are the result of new measures or other budget variations, which have been detailed in Table 1.3, or category reclassifications.

3.2.2 Budgeted financial statements

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

	2023-24 Actual	2024-25 Revised budget	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	3,176,953	3,356,332	3,395,036	2,900,362	2,878,301
Suppliers	1,189,964	1,801,846	1,585,143	1,025,856	1,061,534
Depreciation and amortisation	770,814	757,179	735,486	696,460	662,670
Finance costs	58,513	18,338	18,558	18,728	19,285
Write-down and impairment of assets	34,377	—	—	—	—
Other expenses	4,053	3,412	3,452	3,494	3,665
Total expenses	5,234,674	5,937,107	5,737,675	4,644,900	4,625,455
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	239,078	202,911	147,951	138,127	129,265
Rental income	15,114	16,569	16,665	17,034	17,304
Resources received free of charge	4,786	7,187	2,170	2,170	2,170
Other revenue	1,487	—	—	—	—
Total own-source revenue	260,465	226,667	166,786	157,331	148,739
Gains					
Other gains	15,412	—	—	—	—
Total gains	15,412	—	—	—	—
Total own-source income	275,877	226,667	166,786	157,331	148,739
Net cost of services	(4,958,797)	(5,710,440)	(5,570,889)	(4,487,569)	(4,476,716)
Revenue from Government	4,823,214	5,382,681	5,266,392	4,181,440	4,189,000
Deficit attributable to the Australian Government	(135,583)	(327,759)	(304,497)	(306,129)	(287,716)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	10,468	—	—	—	—
Total other comprehensive income	10,468	—	—	—	—
Total comprehensive deficit attributable to the Australian Government	(125,115)	(327,759)	(304,497)	(306,129)	(287,716)

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

Note: Impact of net cash appropriation arrangements

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive deficit – as per statement of Comprehensive Income	(125,115)	(327,759)	(304,497)	(306,129)	(287,716)
plus: depreciation/amortisation of assets funded through appropriations (a)	394,915	371,912	346,070	307,044	273,255
plus: depreciation/amortisation expenses for ROU assets (b)	375,899	385,267	389,416	389,416	389,415
plus: write-down and impairment of assets	34,377	–	–	–	–
less: changes in asset revaluation surplus	10,468	–	–	–	–
less: lease principal repayments	(345,211)	(402,992)	(407,425)	(367,334)	(359,878)
Net Cash Operating Surplus (c)	345,333	26,428	23,564	22,997	15,076

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.
- (b) Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.
- (c) 'Net Cash Operating Surplus' relates to section 74 receipts and previous Appropriation Acts 1, 3 and 5 which are used for the purchase of non-financial assets.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	21,304	21,304	21,304	21,304	21,304
Trade and other receivables	1,207,530	1,208,516	1,210,343	1,201,368	1,202,641
Total financial assets	1,228,834	1,229,820	1,231,647	1,222,672	1,223,945
Non-financial assets					
Land and buildings	2,424,219	2,352,605	1,984,341	1,623,254	1,251,938
Property, plant and equipment	454,223	523,252	517,879	474,068	449,261
Software	919,296	993,231	937,710	846,613	766,651
Other non-financial assets	142,262	142,257	142,245	142,244	142,239
Total non-financial assets	3,940,000	4,011,345	3,582,175	3,086,179	2,610,089
Total assets	5,168,834	5,241,165	4,813,822	4,308,851	3,834,034
LIABILITIES					
Payables					
Suppliers	146,775	110,535	74,130	63,892	63,892
Employee benefits	89,104	89,104	89,104	89,104	89,104
Other payables	10,470	35,827	61,981	61,979	61,974
Total payables	246,349	235,466	225,215	214,975	214,970
Interest bearing liabilities					
Leases	2,083,727	2,034,433	1,627,008	1,259,674	899,796
Total interest bearing liabilities	2,083,727	2,034,433	1,627,008	1,259,674	899,796
Provisions					
Employee provisions	811,850	823,714	835,780	837,044	838,317
Other provisions	59,677	59,677	59,677	59,677	59,677
Total provisions	871,527	883,391	895,457	896,721	897,994
Total liabilities	3,201,603	3,153,290	2,747,680	2,371,370	2,012,760
Net assets	1,967,231	2,087,875	2,066,142	1,937,481	1,821,274
EQUITY*					
Parent entity interest					
Contributed equity	4,433,330	4,881,733	5,164,498	5,341,966	5,513,475
Asset revaluation reserve	460,466	460,466	460,466	460,466	460,466
Accumulated deficit	(2,926,565)	(3,254,324)	(3,558,822)	(3,864,951)	(4,152,667)
Total parent entity interest	1,967,231	2,087,875	2,066,142	1,937,481	1,821,274
Total equity	1,967,231	2,087,875	2,066,142	1,937,481	1,821,274

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2024-25)

	Accumulated deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(2,926,565)	460,466	4,433,330	1,967,231
Adjusted opening balance	(2,926,565)	460,466	4,433,330	1,967,231
Comprehensive income				
Deficit for the period	(327,759)	–	–	(327,759)
Total comprehensive income	(327,759)	–	–	(327,759)
Transactions with owners				
Contributions by owners				
Equity injection – Appropriation	–	–	284,232	284,232
Departmental Capital Budget	–	–	164,171	164,171
Sub-total transactions with owners	–	–	448,403	448,403
Closing balance attributable to the Australian Government	(3,254,324)	460,466	4,881,733	2,087,875

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,328,102	5,824,365	5,603,707	4,469,943	4,202,420
Rendering of services	271,403	219,480	164,616	155,161	146,569
GST on rendering of services	3,836	2,179	15,851	15,446	147
Net GST received	160,108	232,738	164,784	109,609	109,179
Other (a)	80,523	–	–	–	–
Total cash received	5,843,972	6,278,762	5,948,958	4,750,159	4,458,315
Cash used					
Employees	3,177,682	3,344,469	3,382,969	2,899,098	2,877,028
Suppliers	1,519,515	2,040,891	1,773,833	1,158,978	1,168,685
Interest payments on lease liability	56,637	17,639	17,851	18,012	18,548
Amounts transferred to the Official Public Account	516,191	442,669	339,142	279,528	14,693
Other	6,703	3,674	4,174	4,212	4,407
Total cash used	5,276,728	5,849,342	5,517,969	4,359,828	4,083,361
Net cash from operating activities	567,244	429,420	430,989	390,331	374,954
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	321	–	–	–	–
Total cash received	321	–	–	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	555,795	474,831	306,328	200,465	186,585
Total cash used	555,795	474,831	306,328	200,465	186,585
Net cash used by investing activities	(555,474)	(474,831)	(306,328)	(200,465)	(186,585)
FINANCING ACTIVITIES					
Cash received					
Contributed equity (b)	334,478	448,403	282,764	177,468	171,509
Total cash received	334,478	448,403	282,764	177,468	171,509
Cash used					
Principal payments on lease liability	345,211	402,992	407,425	367,334	359,878
Total cash used	345,211	402,992	407,425	367,334	359,878
Net cash from/(used by) financing activities	(10,733)	45,411	(124,661)	(189,866)	(188,369)
Net increase in cash held	1,037	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	20,267	21,304	21,304	21,304	21,304
Cash and cash equivalents at the end of the reporting period	21,304	21,304	21,304	21,304	21,304

Prepared on Australian Accounting Standards basis.

(a) Receipts for pass-through costs are estimated as net expense payments for the revised budget and forward estimate periods.

(b) Cash received for contributed equity includes amounts from prior year appropriations available.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Act No. 1 and Bill 3 (DCB)	184,756	164,171	161,853	163,632	165,041
Equity Injections – Act No. 2 and Bill 4	89,722	284,232	120,911	13,836	6,468
Total new capital appropriations	274,478	448,403	282,764	177,468	171,509
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>274,478</i>	<i>448,403</i>	<i>282,764</i>	<i>177,468</i>	<i>171,509</i>
Total items	274,478	448,403	282,764	177,468	171,509
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a,b)	149,722	284,232	120,911	13,836	6,468
Funded by capital appropriation – DCB	184,756	164,171	161,853	163,632	165,041
Funded internally from departmental resources (c)	221,317	26,428	23,564	22,997	15,076
TOTAL	555,795	474,831	306,328	200,465	186,585
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	555,795	474,831	306,328	200,465	186,585
Total cash used to acquire assets	555,795	474,831	306,328	200,465	186,585

Prepared on Australian Accounting Standards basis.

(a) Includes Appropriation Bill (No. 4) 2024-25 and previous Appropriation Acts 2, 4 and 6.

(b) Includes the reprofiling of \$60.0 million from 2022-23 to 2023-24.

(c) The 2023-24 actual purchases are partly funded from section 74 receipts. Budget estimates are funded from section 74 receipts.

Table 3.7: Statement of asset movements (Budget Year 2024-25)

	Land	Buildings	Property, plant and equipment	Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024					
Gross book value	4,115	591,062	475,884	2,213,791	3,284,852
Gross book value – ROU assets	1,220	3,450,671	248,974	–	3,700,865
Accumulated depreciation/ amortisation and impairment	–	(24,108)	(120,194)	(1,294,495)	(1,438,797)
Accumulated depreciation/amortisation and impairment – ROU assets	(185)	(1,598,556)	(150,441)	–	(1,749,182)
Opening net book balance	5,150	2,419,069	454,223	919,296	3,797,738
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	–	–	96,459	187,773	284,232
By purchase - appropriation ordinary annual services (b)	–	77,178	29,523	57,470	164,171
By purchase - appropriation ordinary annual services - ROU assets	–	306,000	47,698	–	353,698
By purchase - other	–	–	26,428	–	26,428
Total additions	–	383,178	200,108	245,243	828,529
Other movements					
Depreciation/amortisation expense	–	(99,775)	(100,829)	(171,308)	(371,912)
Depreciation/amortisation on ROU assets	(47)	(354,970)	(30,250)	–	(385,267)
Total other movements	(47)	(454,745)	(131,079)	(171,308)	(757,179)
As at 30 June 2025					
Gross book value	4,115	668,240	628,294	2,459,034	3,759,683
Gross book value – ROU assets	1,220	3,756,671	296,672	–	4,054,563
Accumulated depreciation/amortisation and impairment	–	(123,883)	(221,023)	(1,465,803)	(1,810,709)
Accumulated depreciation/amortisation and impairment – ROU assets	(232)	(1,953,526)	(180,691)	–	(2,134,449)
Closing net book balance	5,103	2,347,502	523,252	993,231	3,869,088

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No. 4) 2024-2025, or previous Appropriation Acts 2, 4 and 6.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 3) 2024-2025, or previous Appropriation Acts 1, 3 and 5.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Child support maintenance expense	1,963,884	2,012,854	2,065,090	2,095,684	2,134,144
Write-down and impairment of assets	88,894	95,829	102,554	103,021	103,991
Total expenses administered on behalf of Government	2,052,778	2,108,683	2,167,644	2,198,705	2,238,135
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Child support maintenance revenue	2,043,178	2,096,321	2,155,220	2,186,492	2,225,805
Compensation recovery for health care services	57,473	59,140	61,210	62,556	64,120
Fees and fines	11,224	20,614	21,202	21,514	21,908
Other revenue	234	330	330	330	330
Total non-taxation revenue	2,112,109	2,176,405	2,237,962	2,270,892	2,312,163
Total own-source revenue administered on behalf of Government	2,112,109	2,176,405	2,237,962	2,270,892	2,312,163
Gains					
Other gains (a)	9,269	10,000	10,000	10,000	10,000
Total gains administered on behalf of Government	9,269	10,000	10,000	10,000	10,000
Total own-sourced income administered on behalf of Government	2,121,378	2,186,405	2,247,962	2,280,892	2,322,163
Net contribution by services	68,600	77,722	80,318	82,187	84,028
Total comprehensive income	68,600	77,722	80,318	82,187	84,028

Prepared on Australian Accounting Standards basis.

(a) 'Other gains' reflects the Agency's expected reversals of child support receivables previously written down.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	280,668	280,668	280,668	280,668	280,668
Child support receivables	1,056,001	1,126,967	1,194,325	1,262,850	1,332,778
Trade and other receivables	83,074	20,400	20,453	20,506	20,836
Total financial assets	1,419,743	1,428,035	1,495,446	1,564,024	1,634,282
Total assets administered on behalf of Government	1,419,743	1,428,035	1,495,446	1,564,024	1,634,282
LIABILITIES					
Payables					
Child support and other payables	73,861	73,861	73,861	73,861	73,861
Recovery of compensation payable	10,876	10,876	10,876	10,876	10,876
Child support payments received in advance	31,060	31,060	31,060	31,060	31,060
Total payables	115,797	115,797	115,797	115,797	115,797
Provisions					
Child support provisions	1,052,470	1,121,318	1,186,450	1,252,467	1,319,596
Recovery of compensation provisions	160,641	160,641	160,641	160,641	160,641
Total provisions	1,213,111	1,281,959	1,347,091	1,413,108	1,480,237
Total liabilities administered on behalf of Government	1,328,908	1,397,756	1,462,888	1,528,905	1,596,034
Net assets	90,835	30,279	32,558	35,119	38,248

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Child support	1,907,978	1,960,706	2,017,357	2,047,280	2,134,485
Health compensation	580,868	598,326	619,228	632,825	648,617
Total cash received	2,488,846	2,559,032	2,636,585	2,680,105	2,783,102
Cash used					
Child support	1,864,214	1,944,489	2,000,678	2,030,360	2,117,856
Health compensation	518,563	539,036	557,868	570,119	584,347
Total cash used	2,382,777	2,483,525	2,558,546	2,600,479	2,702,203
Net cash from operating activities	106,069	75,507	78,039	79,626	80,899
Net increase in cash held	106,069	75,507	78,039	79,626	80,899
Cash and cash equivalents at beginning of reporting period	211,460	280,668	280,668	280,668	280,668
Cash from Official Public Account for:					
– Appropriations	43,228	45,093	46,361	47,035	47,881
Total cash from Official Public Account	43,228	45,093	46,361	47,035	47,881
Cash to Official Public Account for:					
– Appropriations	1,187	45,093	46,361	47,035	47,881
– Special accounts	67,518	38,856	40,338	41,372	42,542
– Other	11,384	36,651	37,701	38,254	38,357
Total cash to Official Public Account	80,089	120,600	124,400	126,661	128,780
Cash and cash equivalents at end of reporting period	280,668	280,668	280,668	280,668	280,668

Prepared on Australian Accounting Standards basis.

Portfolio glossary

Accrual accounting	System of accounting in which items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional estimates	Where amounts appropriated at budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered funds	Usually the funds or expenses an entity manages on behalf of the Government.
Administered items	Appropriation that consists of funding managed on behalf of the Commonwealth. This funding is not at the discretion of the entity, and any unspent appropriation is returned to the Consolidated Revenue Fund (CRF) at the end of the financial year. An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.
Annual appropriation	Two appropriation bills are introduced into Parliament in May and comprise the Budget. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An amount of public money Parliament authorises for spending (i.e. funds to be withdrawn from the CRF). Parliament makes laws for appropriating money under the Annual Appropriation Acts and under special appropriations, with spending restricted to the purposes specified in the Appropriation Acts.
Appropriation Bill (No. 1)	The Bill proposes spending from the CRF for the ordinary annual services of Government. Once the Bill is passed by Parliament and given Royal Assent, it becomes the Appropriation Act (No. 1).

Appropriation Bill (No. 2)	This bill proposes spending from the CRF for purposes other than the ordinary annual services of Government. Under existing arrangements between the two Houses of Parliament (the 'Compact'), this Bill includes appropriation funding of administered expenses for new outcomes, for payments to the states and territories, and for departmental or administered capital. Funding for extensions to existing programs can be included in Appropriation Bill (No. 1). Once the bill is passed by Parliament and given Royal Assent, it becomes the Appropriation Act (No. 2).
Appropriation Bills (No. 3 and No. 4)	If an amount provided in Appropriation Acts (No.1 or No. 2) is not enough to meet approved expenditure to be paid in a financial year, supplementary appropriation may be sought in Appropriation Bills (No. 3 or No. 4). However, they are also commonly referred to as the Additional Estimates Bills. Once these bills are passed by Parliament and given Royal Assent, they become the Appropriation Acts (No. 3 and No. 4).
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average staffing levels	The average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Consolidated Revenue Fund (CRF)	The principal operating fund from which money is drawn to pay for the activities of the Government. Section 81 of the Australian Constitution provides that all revenue raised or monies received by the Executive Government form one consolidated revenue fund from which appropriations are made for the purposes of the Australian Government.
Cross Portfolio measure	A Budget measure that affects programs administered in a number of portfolios.
Departmental Items	Resources (assets, liabilities, revenues and expenses) that entity chief executive officers control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.

Depreciation	Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Estimates	An entity’s expected revenues, expenses, assets, liabilities and cash flows. They are prepared for each program in the Budget, in consultation with the Department of Finance. (See also <i>forward estimates</i> and <i>additional estimates</i> .)
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Forward estimates	The financial statement estimate for the three out years after the budget year.
Grants	Non-reciprocal transfers of economic resources, in which the payer entity does not receive approximately equal value in return.
Key performance indicators	Qualitative and quantitative measures of a program that provide a guide on performance where direct causal links are not obvious and changes in performance are difficult to measure directly.
Measure	A new policy or savings decision of the Government with financial impacts on the Government’s underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth.
Mid-Year Economic and Fiscal Outlook (MYEFO)	Provides an update of the Government’s budget estimates by examining expenses and revenues year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow assessment of the Government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Outcome	The intended result, consequence or impact of government actions on the Australian community.

Outcome statement	<p>Articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework:</p> <ul style="list-style-type: none">• to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities• to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds• to measure and assess entity and program (non-financial) performance in contributing to government policy objectives.
Performance information	<p>Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them.</p>
Portfolio	<p>A minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State (portfolio departments) and entities with similar general objectives and outcomes.</p>
Program	<p>An activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.</p>
<i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)	<p>The primary piece of Commonwealth resource management legislation, establishing a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. The Act applies to all Commonwealth entities and Commonwealth companies from 1 July 2014.</p>
Receipts	<p>The total or gross amount received by the Commonwealth. Each receipt item is either revenue, an offset within outlays, or financing transactions. Receipts include taxes, interest, charges for goods and services, borrowings and government business enterprise dividends received.</p>

Revenue	Total value of resources earned or received to cover the production of goods and services, or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity.
Right of Use (ROU) asset	The right of use asset (under AASB 16 Leases) is the balance sheet representation of the lessee’s right to use an asset over the life of a lease.
Special accounts	Balances existing within the CRF that are supported by standing appropriations (PGPA Act, sections 78 and 80). Special accounts allow money in the CRF to be acknowledged as set aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (PGPA Act, section 78) or through an Act of Parliament (referred to in section 80 of the PGPA Act).
Special appropriation (including standing appropriations)	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations; the amount appropriated will depend on circumstances specified in the legislation.</p>

Abbreviations

ASL	Average Staffing Level
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DSS	Department of Social Services
GST	Goods and Services Tax
ICT	Information and Communication Technology
MYEFO	Mid-Year Economic and Fiscal Outlook
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NDIS Commission	NDIS Quality and Safeguards Commission
PAES	Portfolio Additional Estimates Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
ROU	Right of Use