PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS 2024-25

**Social Services Portfolio**

Explanations of Additional Estimates 2024-25

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**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nfp not for publication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  
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Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at [www.budget.gov.au](http://www.budget.gov.aua).

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

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# 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

|  |
| --- |
| **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 |
|  |
| **Department of Social Services**  Portfolio Secretary: Mr Michael Lye  **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  **Outcome 2: Families and Communities**  Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports  **Outcome 3: Disability and Carers**  Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports  **Outcome 4: Housing**  Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness |
|  |
| **Australian Institute of Family Studies**  Director: Ms Liz Neville  **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 |
|  |
| **Domestic, Family and Sexual Violence Commission**  Commissioner: Ms Micaela Cronin  **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 |
| **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 |

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Social Services  
additional estimates

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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*, ensurea 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **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 |
| *Total departmental annual appropriations* | *669,130* | 716,445 | 63,433 | 779,878 |
| ***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 |
| *Total administered annual appropriations* | *35,210,655* | *39,233,570* | *597,002* | *39,830,572* |
| Special appropriations |  |  |  |  |
| *Social Security (Administration) Act 1999* | *115,972,255* | 122,411,801 | 1,533,397 | 123,945,198 |
| *A New Tax System (Family Assistance)*  *(Administration) Act 1999* | *17,273,031* | 17,246,323 | 280,344 | 17,526,667 |
| *Paid Parental Leave Act 2010* | *2,918,593* | 3,318,118 | (12,861) | 3,305,257 |
| *Student Assistance Act 1973* | *461,498* | 462,948 | (1,008) | 461,940 |
| *National Redress Scheme for*  *Institutional Child Sexual*  *Abuse Act 2018* | *340,622* | 656,592 | (123,468) | 533,124 |
| *Public Governance, Performance and*  *Accountability Act 2013* | *2* | 823 | – | 823 |
| *Total administered special appropriations* | *136,966,001* | *144,096,605* | *1,676,404* | *145,773,009* |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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 |
| *Total special accounts receipts* | *26,475* | *28,301* | *1,988* | *30,289* |
| *less administered appropriations drawn*  *from annual/special appropriations and*  *credited to special accounts* | *21,394* | *19,917* | *–* | *19,917* |
| *less payments to corporate entities from*  *annual/special appropriations* | *32,312,343* | *35,987,170* | *547,062* | *36,534,232* |
| ***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** |
|  |  |  |  |  |
|  |  |  | *Actual* | 2024-25 |
|  |  |  | *2023-24* |
| **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.

1. *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.*
2. Estimated adjusted balance carried forward from previous year for annual appropriations.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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’.
5. Includes Commonwealth cash contributions to the National Disability Insurance Agency for reasonable and necessary support for participants and community inclusion.
6. ‘Corporate entities’ are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
7. 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.

1. 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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made by Services Australia on  behalf of DSS: |  |  |  |  |
| Special appropriations – *Social Security*  *(Administration) Act 1999* | *115,900,973* | 122,493,270 | 1,562,378 | 124,055,648 |
| Special appropriations – *A New Tax*  *System (Family Assistance)*  *(Administration) Act 1999* | *17,273,031* | 17,596,404 | 276,673 | 17,873,077 |
| Special appropriations – *Paid Parental*  *Leave Act 2010* | *2,918,593* | 3,317,935 | (12,562) | 3,305,373 |
| *S*pecial appropriations – *Student*  *Assistance Act 1973* | *460,986* | 474,831 | 784 | 475,615 |
| Special appropriations – *National*  *Redress Scheme for Institutional*  *Child Sexual Abuse Act 2018* | *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 – *Social*  *Security (Administration) Act 1999* | *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.

1. 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 | 2025-26 | 2026-27 | 2027-28 |
|  |  | $'000 | $'000 | $'000 | $'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 | 2025-26 | 2026-27 | 2027-28 |
|  |  | $'000 | $'000 | $'000 | $'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 | 2025-26 | 2026-27 | 2027-28 |
|  |  | $'000 | $'000 | $'000 | $'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.

The full measure description and details appear in the 2024‑25 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Home Affairs Portfolio.

The full measure description and details appear in the 2024‑25 MYEFO under the Treasury Portfolio.

The full measure description and details appear in the 2024‑25 MYEFO under the Prime Minister and Cabinet Portfolio.

The full measure description and details appear in the 2024‑25 MYEFO under the Education Portfolio.

The cost of this measure will be met from existing resourcing of the Department of Social Services.

The full measure description and details appear in the 2024-25 MYEFO under Cross Portfolio.

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.

The Government has already provided partial funding for this measure. The cost of this measure will be partially met from withing existing resources of the Department of Social Services.

The cost of this measure will be met from within existing resources of the Department of Social Services.

The full measure description and details appear in the 2024‑25 MYEFO under the Employment and Workplace Relations Portfolio.

The full measure description and details appear in the 2024‑25 MYEFO under the Health and Aged Care Portfolio.

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.

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.

The full measure description and details appear in the 2024‑25 MYEFO under the Treasury Portfolio.

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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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* | 2024-25 | 2024-25 | Additional | Reduced |
| *Available* | Budget | Revised | Estimates | Estimates |
| *$'000* | $'000 | $'000 | $'000 | $'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**

|  |
| --- |
| 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** |

**Linked programs**

|  |
| --- |
| **Department of Education** |
| **Program**   * Program 2.4 – Higher Education Loan Program |
| **Contribution to Outcome 1 made by linked program**  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. |
| **Department of Employment and Workplace Relations** |
| **Program**   * Program 1.1 – Employment Services |
| **Contribution to Outcome 1 made by linked program**  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. |
| **Department of Health and Aged Care** |
| **Program**   * Program 1.9 – Immunisation |
| **Contribution to Outcome 1 made by linked program**  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. |

**Linked programs (continued)**

|  |
| --- |
| **Services Australia** |
| **Programs**   * 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**   * 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**   * 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1: Social Security** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1 – Support for Families** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System*  *(Family Assistance)*  *(Administration) Act 1999* | 17,090,980 | 17,540,325 | 17,861,885 | 18,290,666 | 18,496,927 |
| *Social Security (Administration)*  *Act 1999* | 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 |  |  |  |  |  |
| *Paid Parental Leave*  *Act 2010* | 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 |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 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 |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1: Social Security** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **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 |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 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 |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 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 |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 2,131,321 | 2,512,186 | 2,654,773 | 2,796,750 | 2,944,958 |
| *Student Assistance Act 1973* | 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1: Social Security** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation, amortisation expenses and audit fees.
3. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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** |

1. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.2.1 – Component 1 (Parental Leave Pay)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Paid Parental Leave Act 2010* | 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.3.1 – Component 1 (Age Pension)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | – | 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.4.1 – Component 1 (Disability Support Pension)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.5.1 – Component 1 (Carer Payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.6.1 – Component 1 (JobSeeker Payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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)** | | | | | |
| *1.6.7 – Component 7 (Pensioner Education Supplement)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 26,549 | 24,831 | 24,870 | 25,460 | 25,730 |
| Total component 7 expenses | 26,549 | 24,831 | 24,870 | 25,460 | 25,730 |
| *1.6.8 – Component 8 (Utilities Allowance)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 18,967 | 19,458 | 21,042 | 22,520 | 23,491 |
| Total component 8 expenses | 18,967 | 19,458 | 21,042 | 22,520 | 23,491 |
| *1.6.9 – Component 9 (Payments under Special Circumstances)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.7.1 – Component 1 (Youth Allowance (student))* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Student Assistance*  *Act 1973* | 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 |  |  |  |  |  |
| *Student Assistance*  *Act 1973* | 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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 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 |  |  |  |  |  |
| *Student Assistance*  *Act 1973* | 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 |  |  |  |  |  |
| *Student Assistance*  *Act 1973* | 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 least90 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 least70 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

|  |
| --- |
| **Attorney-General’s Department** |
| **Programs**   * Program 1.1 – Attorney-General’s Department Operating Expenses – Civil Justice and Legal Services * Program 1.4 – Justice Services * Program 1.5 – Family Relationships |
| **Contribution to Outcome 2 made by linked programs**  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. |
| **Department of Health and Aged Care** |
| **Program**   * Program 1.2 – Mental Health |
| **Contribution to Outcome 2 made by linked program**  The Department of Health and Aged Care has policy responsibility for Medicare Benefits Schedule items in relation to mental health. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 2 made by linked programs**  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. |

Linked programs (continued)

|  |
| --- |
| **National Indigenous Australians Agency** |
| **Programs**   * Program 1.2 – Indigenous Advancement – Children and Schooling * Program 1.3 – Indigenous Advancement – Safety and Wellbeing * Program 1.5 – Indigenous Advancement – Remote Australia Strategies |
| **Contribution to Outcome 2 made by linked programs**  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.  These linked programs also contribute to this Outcome by supporting remote strategic investments. |
| **Department of the Treasury** |
| **Program**   * Program 1.4 – Commonwealth-State Financial Relations |
| **Contribution to Outcome 2 made by linked program**  The Department of the Treasury, on behalf of DSS, makes National Partnership payments to the states for Social Impact Investment and other agreements. |
| **Domestic, Family and Sexual Violence Commission** |
| **Program**   * Program 1.1 – Domestic, Family and Sexual Violence Commission |
| **Contribution to Outcome 2 made by linked program**  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.  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. |

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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2: Families and Communities** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **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 |  |  |  |  |  |
| *Social Security*  *(Administration) Act 1999* | 3 | 8 | 8 | – | – |
| *National Redress Scheme for*  *Institutional Child Sexual*  *Abuse Act 2018* | 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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 2: Families and Communities** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **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 appropriation | 254,427 | 311,475 | 203,619 | 197,388 | 188,518 |
| s74 External Revenue (a) | 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** |
|  |  |  |  |  |  |
| **Movement of administered funds**  **between years** (c) | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| 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.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation, amortisation expenses and audit fees.
3. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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 |
|  | expenses |  |  |  |
| $'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:   * 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**   * 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**   * 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**   * 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)

|  |
| --- |
| **National Disability Insurance Agency** |
| **Programs**   * Program 1.1 – Reasonable and Necessary Support for Participants * Program 1.2 – National Disability Insurance Agency and General Supports |
| Contribution to Outcome 3 made by linked programs  These linked programs provide for the delivery of the NDIS. |
| **NDIS Quality and Safeguards Commission** |
| **Program**   * Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration |
| **Contribution to Outcome 3 made by linked program**  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. |
| **Department of the Treasury** |
| **Program**   * Program 1.4 – Commonwealth-State Financial Relations |
| Contribution to Outcome 3 made by linked program  The Department of the Treasury, on behalf of DSS, makes National Partnership payments to the states on transition to the NDIS and other agreements. |

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**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 3: Disability and Carers** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation, amortisation expenses and audit fees.
3. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Outcome 4: Housing** | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **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 appropriation | 20,355 | 17,749 | 15,454 | 15,145 | 14,935 |
| s74 External Revenue (a) | 1,739 | 1,649 | 1,224 | 1,255 | 1,280 |
| Expenses not requiring  appropriation in the  Budget year (b) | 2,948 | 2,594 | 2,570 | 2,560 | 2,560 |
| **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)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Movement of administered funds**  **between years** (c) | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'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.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ are made up of depreciation, amortisation expenses and audit fees.
3. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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** |

1. The department administers grant payments on behalf of the Department of the Treasury, under section 18 of the *Housing Australia Future Fund (HAFF) Act 2023*, 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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. | A publicly available housing and homelessness strategy that meets the requirements outlined in the NASHH from each state and territory. |
| 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. |
| 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. |
| Complete and timely reporting by the states against the Statement of Assurance. |
| 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 | Receipts | Payments | Adjustments | Closing |
|  |  | balance |  |  |  | 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** |
|  |  |  |  |  |  |  |
| *Total special accounts* |  |  |  |  |  |  |
| *2023-24 actual* |  | *1,178* | *25,297* | *(19,487)* | *–* | *6,988* |

(A) = Administered

1. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | 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.

1. 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.
2. Applies to Right-of-Use (ROU) assets under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | Asset | Contributed | Total |
|  | deficit | revaluation | equity | equity |
|  |  | reserve |  |  |
|  | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *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.

1. 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 | Property, | Intangibles | Total |
|  | leasehold | plant and |  |  |
|  | improvements | equipment |  |  |
|  | $'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.

‘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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *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.

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

1. Commonwealth cash contributions for Reasonable and Necessary Support for Participants and Community Inclusion and Capacity Development Grants programs.
2. Services provided in-kind to participants on behalf of the Australian Government and/or state and territory governments.
3. Rental income, Gain on Lease Disposal, Proceeds from sale of Infrastructure, plant and equipment, Other non-taxation revenue.
4. 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 |
|  |  | $'000 | $'000 | $'000 | $'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.

1. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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.

1. 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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | *2023-24* | 2024-25 | 2024-25 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **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)

|  |
| --- |
| **Department of Social Services (continued)** |
| **Contribution to Outcome 1 made by linked programs** (continued)  The first two Action Plans under *Safe and Supported – Safe and Supported: First Action Plan 2023-2026* and *Safe and Supported: Aboriginal and Torres Strait Islander First Action Plan 2023‑2026*, were launched on 31 January 2023.  Under Action 7 of the Safe and Supported First Action Plan, 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 |
| **Department of Health and Aged Care** |
| **Programs**   * Program 1.2 – Mental Health * Program 2.2 – Hearing Services * Program 3.2 – Aged Care Services |
| **Contribution to Outcome 1 made by linked programs**  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. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Services and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 1 made by linked programs**  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. |

#### Linked programs (continued)

|  |
| --- |
| **NDIS Quality and Safeguards Commission** |
| **Programs**   * 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**  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. |

##### 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'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.

1. ‘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.
2. 'Revenues from other independent sources' relates to services provided in-kind to participants on behalf of state and territory governments.
3. ‘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 | * Participant social and community engagement rate | * Participant social and community engagement rate is at least 46 per cent. |
| Forward Estimates  2025-28 | * As per 2024-25 | * As per 2024-25 |
| **Material changes to Program 1.1 resulting from 2024-25 Budget Measures:** Nil | | |

1. 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 *NDIS Act 2013*. | | |
| **Key Activities** | **Develop a high performing NDIA for participants** | |
| **Year** | **Performance measure (a)** | **Planned Performance Result** |
| Budget Year  2024-25 | * Resolution on first call to National Contact Centre | * Resolution on first call to National Contact Centre is 80.0 per cent. |
| Forward Estimates  2025-28 | * As per 2024-25 | * As per 2024-25 |
| **Material changes to Program 1.2 resulting from 2024-25 Budget Measures:** Nil | | |

1. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | Asset | Contributed | Total |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS**  **ASSETS** |  |  |  |  |  |
| Equity injections - Act No. 2 | – | – | 4,709 | – | – |
| **Total new capital appropriations** | **–** | **–** | **4,709** | **–** | **–** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | – | – | 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.

1. 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 | Total |
|  | property, |  |
|  | plant and |  |
|  | equipment |  |
| $'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.

1. Purchase will be funded internally via departmental resources.

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NDIS Quality and Safeguards Commission

Entity additional estimates statements

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NDIS Quality and Safeguards Commission

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# NDIS Quality and Safeguards Commission

## Section 1: Entity overview and resources

### 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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 |
| *Total departmental annual appropriations* | *183,153* | *207,926* | *632* | *208,558* |
| ***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 |
| *Total administered annual appropriations* | *4,995* | *5,168* | *–* | *5,168* |
| ***Total administered resourcing*** | ***4,995*** | ***5,168*** | ***–*** | ***5,168*** |
| **Total resourcing for NDIS Quality**  **and Safeguards Commission** | ***188,148*** | **213,094** | **632** | **213,726** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | 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.

1. *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.*
2. 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).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. 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’.
5. *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 | 2025-26 | 2026-27 | 2027-28 |
|  |  | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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* | 2024-25 | 2024-25 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'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

| 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 |
| --- |

#### Linked programs

| **National Disability Insurance Agency** |
| --- |
| **Program**   * Program 1.1 – Reasonable and necessary support to participants |
| **Department of Social Services** |
| **Program**   * Program 3.2 – National Disability Insurance Scheme |
| **Contribution to Outcome 1 made by linked programs**  The linked programs provide for the delivery of the NDIS. |

##### 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. ‘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. | Registration market entry and removal controls prevent and remove ineffective operators and set conditions to address quality and safeguarding risks.  Increase of applications received in a year resulting in a refusal.  Increase number of conditions imposed on registrations with monitoring requirements.    Increase number of revocations per year. |
| 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. | Awareness of the NDIS Commission’s role and functions increases year on year.  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.  Trust in the NDIS Commission’s role and functions increases year on year.  65% of participants and their supporters say that they trust the NDIS Commission.  70% of complaints resolved in 90 days. |
| 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. | 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.  More than 90% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means. |
| 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | 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.

1. 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.
2. Applies to leases under AASB 16 Leases.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | Asset | Contributed | Total |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *–* | (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.

1. Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (inclusive of Supply Act arrangements).
2. 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 | Computer | Total |
|  |  | property, | software |  |
|  |  | plant and | and |  |
|  |  | equipment | intangibles |  |
|  | $'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.

1. “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
2. “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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

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Entity additional estimates statements

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# Services Australia

## Section 1: Entity overview and resources

### 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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 |
| *less administered appropriations drawn from*  *annual/special appropriations and credited*  *to special accounts* | *(1,253)* | *(976)* | *(308)* | *(1,284)* |
| ***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** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *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.

1. ‘Prior year appropriations available’ in 2023-24 includes $60.0 million reprofiled from 2022-23 to 2023‑24.
2. Departmental appropriation in 2023-24 excludes the impact of $11.3 million in accrued appropriation revenue, as these amounts have not been appropriated.
3. Estimated External Revenue receipts under section 74 of the PGPA Act*.*
4. 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)

1. Prior year appropriations available includes the impacts of repealed Appropriation Acts and appropriation withheld under section 51 of the PGPA Act.
2. Administered repayments received by Services Australia.
3. Amounts credited to special accounts from annual administered appropriations relating to child support.
4. 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.
5. 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.
6. 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Department of Agriculture, Fisheries and**  **--Forestry** |  |  |  |  |
| Special appropriation – *Farm Household*  *Support Act 2014* 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 – *A New Tax System*  *(Family Assistance) (Administration) Act 1999* |  |  |  |  |
| – Child Care Subsidy | *13,932,710* | 14,693,263 | 790,739 | 15,484,002 |
| Annual appropriation |  |  |  |  |
| – 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 – *Private Health*  *Insurance Act 2007* | *7,045,553* | 7,252,067 | 46,876 | 7,298,943 |
| Special appropriation – *Dental Benefits*  *Act 2008* | *334,383* | 321,889 | 59 | 321,948 |
| Special appropriation – *National Health*  *Act 1953 –* Aids and Appliances | *111,262* | 90,699 | 25,719 | 116,418 |
| Special appropriation – *Medical Indemnity*  *Agreement Act 2002* | *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)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Department of Health and Aged Care (continued)** |  |  |  |  |
| Special appropriation – *Midwife Professional*  *Indemnity (Commonwealth Contribution)*  *Scheme Act 2010* | *1,294* | 1,291 | (250) | 1,041 |
| Special appropriation – *Aged Care Act 1997* | *28,110,004* | 31,325,555 | 956,866 | 32,282,421 |
| Special appropriation – *National Health Act*  *1953 –* Continence Aids Assistance Scheme | *116,815* | 105,880 | 20,983 | 126,863 |
| Special appropriation – *Public Governance,*  *Performance and Accountability Act 2013* s77 | *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* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Department of Social Services** |  |  |  |  |
| Special appropriation – *Social Security*  *(Administration) Act 1999* | *115,746,688* | 122,493,270 | 1,562,378 | 124,055,648 |
| Special appropriation – *A New Tax System*  *(Family Assistance) (Administration) Act 1999* | *16,867,030* | 17,596,404 | 276,673 | 17,873,077 |
| Special appropriation – *Paid Parental Leave*  *Act 2010* | *2,970,312* | 3,317,935 | (12,562) | 3,305,373 |
| Special appropriation – *Student Assistance*  *Act 1973* | *450,014* | 474,831 | 784 | 475,615 |
| Special appropriation – *National Redress*  *Scheme for Institutional Child Sexual*  *Abuse Act 2018* | *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 – *Veterans’ Entitlements*  *Act 1986* and related Acts | *2,652,730* | 2,608,730 | 332,388 | 2,941,118 |
| Special appropriation – *Military Rehabilitation*  *and Compensation Act 2004* | *236,441* | 258,485 | 84,042 | 342,527 |
| Special appropriation – *Safety, Rehabilitation*  *and Compensation (Defence-related Claims)*  *Act 1988* | *11,913* | 13,251 | (5,924) | 7,327 |
| Special appropriation – *Australian Participants*  *in British Nuclear Tests and British*  *Commonwealth Occupation Force*  *(Treatment) Act 2006* | *8,918* | 9,346 | (1,726) | 7,620 |
| Special appropriation – *Treatment Benefits*  *(Special Access) Act 2019* | *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 – *Social Security*  *(Administration) Act 1999* |  |  |  |  |
| – 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)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'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 – *Social Security*  *(Administration) Act 1999* |  |  |  |  |
| – 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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  |  | as at | Additional | estimate at |
|  |  | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | *Actual* | Estimate | Proposed | Total |
|  |  | as at | Additional | estimate at |
|  |  | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2023-24* | 2024-25 | 2024-25 | 2024-25 |
|  | *$'000* | $'000 | $'000 | $'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** |

1. 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 | 2025-26 | 2026-27 | 2027-28 |
|  |  | $'000 | $'000 | $'000 | $'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 | 2025-26 | 2026-27 | 2027-28 |
|  |  | $'000 | $'000 | $'000 | $'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.

1. Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2024-25 MYEFO under the relevant portfolio.
2. Measure relates to a decision post the 2024-25 MYEFO.
3. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | impacted | $'000 | $'000 | $'000 | $'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.

1. 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.
2. Measure relates to a decision post the 2024-25 MYEFO.
3. The financial implications for these measures are not for publication (nfp) due to commercial in-confidence sensitivities.
4. 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* | 2024-25 | 2024-25 | Additional | Reduced |
|  | *Available* | Budget  (a) | Revised | Estimates (a) | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'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** | **–** |

1. 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* | 2024-25 | 2024-25 | Additional | Reduced |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'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**   * Program 1.1 – Digital Health |
| **Australian Federal Police** |
| **Program**   * Program 1.1 – Federal Policing |
| **Australian Taxation Office** |
| **Programs**   * Program 1.1 – Australian Tax Office * Program 1.12 – Private Health Insurance Rebate |
| **Australian Transaction Reports and Analysis Centre** |
| **Program**   * Program 1.1 – AUSTRAC |
| **Department of Agriculture, Fisheries and Forestry** |
| **Program**   * Program 1.12 – Rural Programs |

#### Linked programs for Outcome 1 (continued)

|  |
| --- |
| **Department of Education** |
| **Programs**   * Program 1.1 – Support for the Child Care System * Program 1.2 – Child Care Subsidy |
| **Department of Employment and Workplace Relations** |
| **Programs**   * Program 1.1 – Employment Services * Program 2.1 – Building Skills and Capability |
| **Department of Health and Aged Care** |
| **Programs**   * 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**   * 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**   * Program 1.2 – Australian Government Disaster & Emergency Financial Support |
| **Department of Infrastructure, Transport, Regional Development, Communications and the Arts** |
| **Program**   * Program 2.1 – Surface Transport |
| **Department of Social Services** |
| **Programs**   * 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)

|  |
| --- |
| **Department of Veterans’ Affairs** |
| **Programs**   * 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 |
| **National Disability Insurance Agency** |
| **Programs**   * Program 1.1 – Reasonable and necessary supports for participants * Program 1.2 – National Disability Insurance Agency and General Supports |
| **NDIS Quality and Safeguards Commission** |
| **Program**   * Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission |
| **National Indigenous Australians Agency** |
| **Program**   * Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy |
| **Organ and Tissue Authority** |
| **Program**   * Program 1.1 – A Nationally Coordinated System for Organ and Tissue Donation for Transplantation |
| **Professional Services Review** |
| **Program**   * Program 1.1 – Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme |
| **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*.* |

##### 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. 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.
2. ‘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 | Receipts | Payments | Adjustments | Closing |
|  |  | balance |  |  |  | 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** |
|  |  |  |  |  |  |  |
| *Total special accounts* |  |  |  |  |  |  |
| *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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. 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.
2. Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.
3. ‘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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | Asset | Contributed | Total |
|  | deficit | revaluation | equity | equity |
|  |  | reserve |  |  |
|  | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. Receipts for pass-through costs are estimated as net expense payments for the revised budget and forward estimate periods.
2. 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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *274,478* | 448,403 | *282,764* | *177,468* | *171,509* |
| ***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.

1. Includes Appropriation Bill (No. 4) 2024-25 and previous Appropriation Acts 2, 4 and 6.
2. Includes the reprofiling of $60.0 million from 2022-23 to 2023-24.
3. 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, | Software | Total |
|  |  |  | plant and |  |  |
|  |  |  | equipment |  |  |
|  | $'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.

1. ‘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.
2. ‘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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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.

1. ‘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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'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). |

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| 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 *forward estimates* and *additional estimates*.) |
| 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 | Articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework:   * 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 | 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. |
| Portfolio | 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. |
| Program | 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. |
| *Public Governance, Performance and Accountability Act 2013*  (PGPA Act) | 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. |
| Receipts | 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. |
| 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) | 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.  Standing appropriations are a subcategory consisting of ongoing special appropriations; the amount appropriated will depend on circumstances specified in the legislation. |

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# Abbreviations

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| 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 | *Public Governance, Performance and Accountability Act 2013* |
| ROU | Right of Use |