

PORTFOLIO BUDGET STATEMENTS 2025-26
BUDGET RELATED PAPER NO. 1.14

SOCIAL SERVICES PORTFOLIO

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

© Commonwealth of Australia 2025

ISBN (Print) 978-1-921975-20-2

ISBN (Online) 978-1-921975-21-9

This publication is available for your use under a Creative Commons Attribution 4.0 International licence, with the exception of the Commonwealth Coat of Arms, the Department of Social Services logo, photographs, images, signatures, third party content and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/4.0/au/legalcode>.



Use of Department of Social Services material under a Creative Commons Attribution 4.0 International licence requires you to attribute the work (but not in any way that suggests that the Department of Social Services endorses you or your use of the work).

Department of Social Services material used ‘as supplied’

Provided you have not modified or transformed the Department of Social Services’ material in any way including, for example, by changing the Department of Social Services’ text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Department of Social Services statistics – then the Department of Social Services prefers the following attribution:

Source: The Australian Government Department of Social Services

Derivative material

If you have modified or transformed the Department of Social Services material, or derived new material from those of the Department of Social Services in any way, then the Department of Social Services prefers the following attribution:

Based on The Australian Government Department of Social Services data

Use of the Coat of Arms

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website (see www.pmc.gov.au/government/commonwealth-coat-arms).

Other uses

Enquiries regarding this licence and any other use of this document are welcome at:

Cheryl-Anne Navarro, Acting Chief Finance Officer, Department of Social Services, 1300 653 227.

Printed by CanPrint Communications Pty Ltd



The Hon Amanda Rishworth MP
Minister for Social Services
Minister for the National Disability Insurance Scheme

Senator the Hon Katy Gallagher
Minister for Finance
Minister for Women
Minister for the Public Service
Minister for Government Services

The Hon Clare O'Neil MP
Minister for Housing
Minister for Homelessness

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President
Dear Mr Speaker

We hereby submit the Portfolio Budget Statements in support of the 2025-26 Budget for the Social Services Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

We present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

Handwritten signature of Amanda Rishworth in blue ink.

Amanda Rishworth MP

Handwritten signature of Katy Gallagher in blue ink.

Katy Gallagher

Handwritten signature of Clare O'Neil in blue ink.

Clare O'Neil MP

Abbreviations and conventions

The following notations may be used:

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

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

Enquiries

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

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

**User Guide
to the
Portfolio Budget Statements**

User guide

The purpose of the *2025-26 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. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

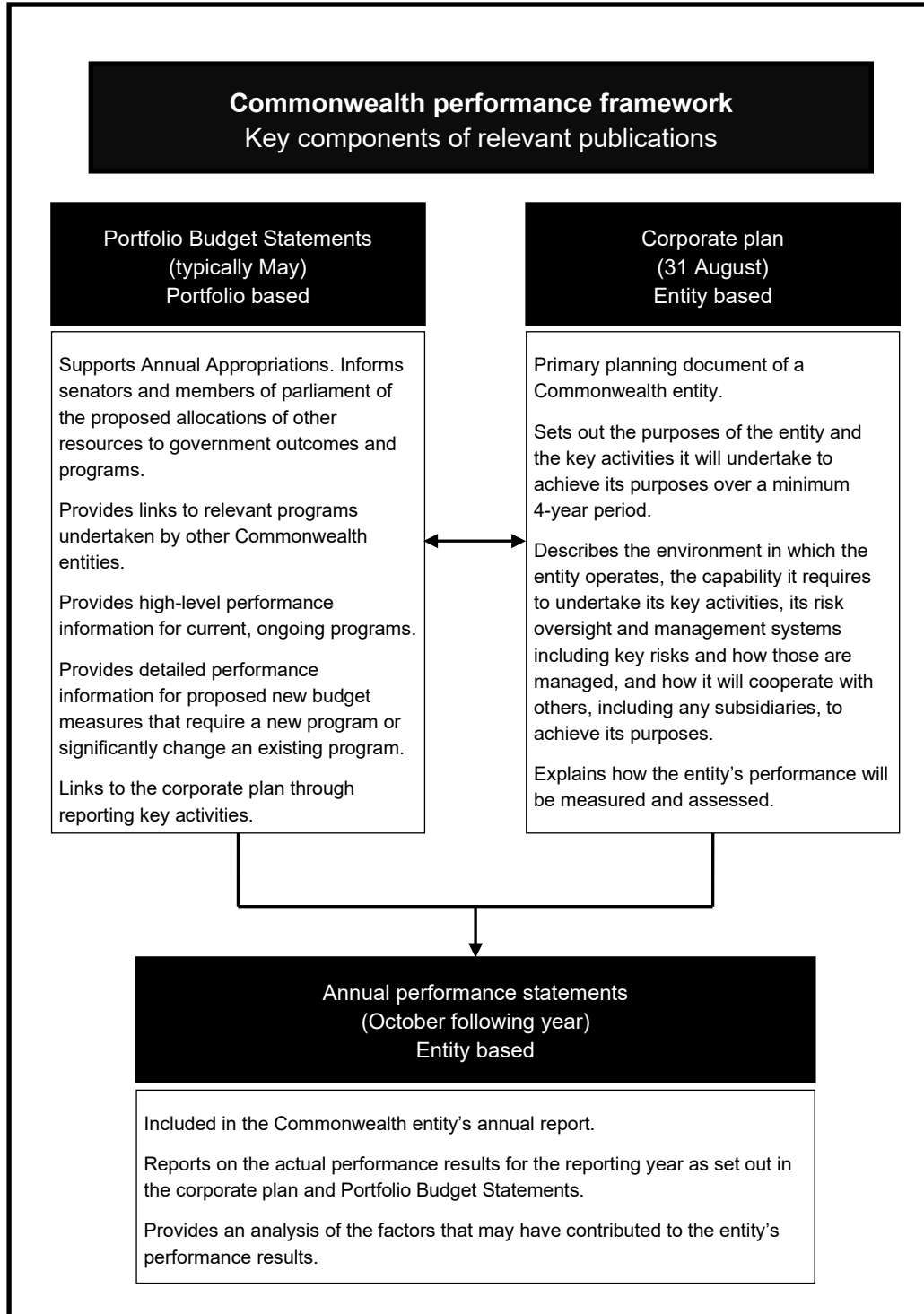
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025-26 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025-26 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025-26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



Contents

Portfolio overview	1
Social Services Portfolio overview	3
Entity resources and planned performance	9
Department of Social Services	11
Australian Institute of Family Studies	83
Domestic, Family and Sexual Violence Commission	115
National Commission for Aboriginal and Torres Strait Islander Children and Young People	133
National Disability Insurance Agency	147
NDIS Quality and Safeguards Commission	171
Services Australia	197
Portfolio glossary	235
Abbreviations	241

This page is intentionally blank

Portfolio Overview

This page is intentionally blank

Social Services Portfolio overview

This section provides a brief overview of the Social Services Portfolio (the portfolio), including the relevant Portfolio Ministers and the structure of the portfolio (summarised in Figure 1).

Ministers and portfolio responsibilities

The Ministers and Assistant Ministers responsible for the portfolio are:

- The Hon Amanda Rishworth MP, Minister for Social Services and Minister for the National Disability Insurance Scheme
- Senator the Hon Katy Gallagher, Minister for Government Services
- The Hon Clare O'Neil MP, Minister for Housing and Minister for Homelessness
- The Hon Dr Anne Aly MP, Minister Assisting the Minister for the National Disability Insurance Scheme
- The Hon Justine Elliot MP, Assistant Minister for Social Services and Assistant Minister for the Prevention of Family Violence
- The Hon Kate Thwaites MP, Assistant Minister for Social Security

Structure of the portfolio

Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the portfolio comprises of 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.

Department of Social Services

The Department of Social Services' purpose is to improve the economic and social wellbeing of individuals, families and vulnerable members of Australian communities. The Department of Social Services works in partnership with government and non-government organisations and communities to achieve this purpose through the effective development, management and delivery of payments, evidence-based policies, programs and services to support individuals and families.

The Department of Social Services is a non-corporate Commonwealth entity under the PGPA Act.

Australian Institute of Family Studies

The Australian Institute of Family Studies is a statutory body established under the *Family Law Act 1975*. The Australian Institute of Family Studies' role is to increase understanding of factors affecting how Australian families function by conducting research and disseminating findings. The Australian Institute of Family Studies' work provides an evidence base for developing policy and practice relating to the wellbeing of families in Australia.

The Australian Institute of Family Studies is a non-corporate Commonwealth entity under the PGPA Act.

Domestic, Family and Sexual Violence Commission

The Domestic, Family and Sexual Violence Commission is an executive agency with responsibility to amplify the voices of people with lived experience of domestic, family and sexual violence, and promote national coordination across a range of policies and programs. The Domestic, Family and Sexual Violence Commission advocates for system improvement and better accountability across the country, and tracks progress against the National Plan to End Violence against Women and Children 2022-2032.

The Domestic, Family and Sexual Violence Commission is a non-corporate Commonwealth entity under the PGPA Act.

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

The National Commission for Aboriginal and Torres Strait Islander Children and Young People commenced operation on 13 January 2025 and is dedicated to protecting and promoting the rights, interests and wellbeing of Aboriginal and Torres Strait Islander children and young people, as well as supporting their voices, goals and aspirations.

The National Commission for Aboriginal and Torres Strait Islander Children and Young People is a non-corporate Commonwealth entity under the PGPA Act.

National Disability Insurance Agency

The National Disability Insurance Agency is a statutory body established under the *National Disability Insurance Scheme Act 2013* (NDIS Act) to deliver the National Disability Insurance Scheme (NDIS). It provides individual choice and control in the delivery of reasonable and necessary supports to improve the independence, and the social and economic participation of eligible people with disability, their families and carers. The National Disability Insurance Agency also plays a key role in data collection and researching disability types, support (including early intervention supports) and social contributors to disability. The National Disability Insurance Agency is to share the gained knowledge with the community and the disability sector to bring awareness to disability matters, reduce the barriers to inclusion and the development of high quality and innovative supports for people with disability.

The National Disability Insurance Agency is a corporate Commonwealth entity under the PGPA Act and is governed by a board that is appointed by the Minister for the National Disability Insurance Scheme.

The NDIS Act (in conjunction with other laws) gives effect to Australia's obligations under the United Nations Convention on the Rights of Persons with Disabilities.

NDIS Quality and Safeguards Commission

The NDIS Quality and Safeguards Commission is a statutory body established under the *National Disability Insurance Scheme Amendment (Quality and Safeguards and Other Measures) Act 2017*. The NDIS Quality and Safeguards Commission operates in every state and territory.

The NDIS Quality and Safeguards Commission registers providers and manages quality standards, supports the resolution of complaints, receives and analyses reportable incident notifications, provides leadership to reduce and eliminate restrictive practices and leads collaboration with states and territories with regard to the operation of nationally consistent NDIS worker screening.

The NDIS Quality and Safeguards Commission is a non-corporate Commonwealth entity under the PGPA Act.

Services Australia

Services Australia is an executive agency with responsibility for supporting individuals, families, businesses and communities by efficiently delivering high-quality, accessible services and payments on behalf of the Government.

Services Australia is continuing on its transformation journey to become a leading, customer-focused service delivery agency by making changes across its business. Services Australia is working together with partner agencies to improve systems that work for and support Australians while continuing to ensure the integrity of Government outlays.

Services Australia is a non-corporate Commonwealth entity under the PGPA Act.

Hearing Australia

Hearing Australia is a Public Non-financial Corporation (Trading) entity established under the *Australian Hearing Services Act 1991*. Accordingly, Hearing Australia is not reported in the Portfolio Budget Statements or Portfolio Additional Estimates Statements. Hearing Australia's mission is to provide world leading research and hearing services for the wellbeing of all Australians.

Hearing Australia is a corporate Commonwealth entity under the PGPA Act and is governed by a board that is appointed by the Minister for Government Services.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4 – Agency Resourcing*.

Figure 1: Social Services Portfolio structure and outcomes

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

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

Acting National Commissioner: Ms Lil Gordon

Outcome 1:

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

National Disability Insurance Agency

Chief Executive Officer: Ms Rebecca Falkingham PSM

Outcome 1:

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

NDIS Quality and Safeguards Commission

Commissioner: Ms Louise Glanville

Outcome 1:

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

Services Australia

Chief Executive Officer: Mr David Hazlehurst

Outcome 1:

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

Hearing Australia

Managing Director: Mr Kim Terrell

Entity resources and planned performance

This page is intentionally blank

Department of Social Services

Entity resources and planned performance

This page is intentionally blank

Department of Social Services

Section 1: Entity overview and resources	15
1.1 Strategic direction statement.....	15
1.2 Entity resource statement	18
1.3 Budget measures	21
Section 2: Outcomes and planned performance	22
2.1 Budgeted expenses and performance for Outcome 1.....	23
2.2 Budgeted expenses and performance for Outcome 2.....	42
2.3 Budgeted expenses and performance for Outcome 3.....	53
2.4 Budgeted expenses and performance for Outcome 4.....	63
Section 3: Budgeted financial statements	70
3.1 Budgeted financial statements.....	70

This page is intentionally blank

Department of Social Services

Section 1: Entity overview and resources

1.1 Strategic direction statement

The purpose of the Department of Social Services (DSS) is to improve the economic and social wellbeing of individuals, families and vulnerable members of Australian communities. DSS provides this assistance in four 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 priorities

During 2025-26, DSS will remain focused on supporting the Government in addressing contemporary social policy issues and supporting the Government's efforts in ensuring that we improve and deliver meaningful change to the lives of Australians. In particular, those who are most vulnerable and disadvantaged, including people with disability, our First Nations peoples and women and children leaving family, domestic and sexual violence.

Strong collaboration across government, including with our portfolio agencies, the states and territories and the community sector is essential in delivering our policy, program and service delivery responsibilities. We will continue to cultivate open and respectful relationships with our partners and the community to deliver meaningful change to the lives of individuals and families in Australian communities.

Specifically, the Government will deliver the following measures as part of the 2025-26 Budget:

Reform of the Information, Linkages and Capacity Building Program

The Government will provide \$364.5 million over five years from 2024-25 (and \$150.0 million per year ongoing) to better support people with disability and their families by reforming the Information, Linkages and Capacity Building program. This reform will enable increased independence and participation for people with disability, and improved access in their communities.

Information and supports delivered under this reform will be available to all people with disability primarily targeted to people up to 65 years of age, their families, carers and community.

A reformed and improved single program will deliver across five focus support areas, including – information and advice, individual capacity building, capacity building for families and carers, community capacity building, as well as fostering innovation.

The new program will maximise the effectiveness, reach and impact of information and capacity building supports to deliver a more effective and tailored range of supports for priority cohorts, including for people with disability, their families and carers from intersectional backgrounds.

Creating a more accessible Australia

The Government will provide \$17.1 million over four years from 2024-25 to work in partnership with states and territories to increase accessibility in community spaces across Australia through the new Commonwealth Accessible Australia initiative. This measure builds on the Government’s Changing Places initiative by investing in additional accessible infrastructure projects in national parks, beaches and play spaces nationwide.

The Government will fund up to 100 per cent of eligible accessible infrastructure for inclusive national parks, beaches, and portable Changing Places facilities and up to 50 per cent of the build cost for fixed Changing Places facilities and inclusive play spaces, which may include features like liberty swings and sensory play platforms. Remaining build costs and ongoing maintenance will be met by state and territory governments.

The new Accessible Australia initiative will continue the Government’s strong focus on inclusion for people with disability across all aspects of our society and in every community.

Support for people with disability in dispute resolution

The Government is providing \$7.3 million in 2025-26 to extend supplementary funding for NDIS appeals providers and Legal Aid Commissions to support people with disability and their families with the Administrative Review Tribunal appeals processes and Alternative Dispute Resolution pathways.

The NDIS Appeals Program plays a critical role in providing cost-effective and timely support to people with disability, and other people affected by reviewable decisions of the National Disability Insurance Agency.

Homelessness Sector Development Round

The Homelessness Sector Development Round is a \$6 million grant opportunity over three years from 2025-26 providing grants to nationally focused homelessness sector organisations. The organisations will facilitate the identification of new ideas to support the implementation of the Government’s housing and homelessness agenda.

Safe Places – additional funding

The Australian Government is reallocating \$2.5 million in 2025-26 to provide continued support to the Safe Places Emergency Accommodation (Safe Places) program. The Safe Places program provides capital works grants for the renovation, building or purchase of new crisis or emergency accommodation places for women and children experiencing family and domestic violence. The additional funds will ensure that a small number of projects which have incurred additional cost can complete as planned from mid-2025.

Social Enterprise Loan Fund – contribution

Access to capital is one of the biggest barriers to growth of the social enterprise market. To combat this barrier, the Commonwealth is partnering with White Box Enterprises on a Social Enterprise Loan Fund (the Fund) that trials offering small concessional loans to social enterprises, including Work Integration Social Enterprises. The Fund is designed to give social enterprises access to low-cost finance to grow their businesses and support more disadvantaged Australians. Loan sizes ranging from \$100,000 to \$500,000 focus on enabling greater social impact and job creation for people who face barriers to employment, while also supporting the growth and financial resilience of social enterprises.

By contributing \$1.2 million in 2025-26 to the Fund, the Commonwealth has an opportunity to further support and grow the social enterprise sector, as well as support the development of the intermediary and impact investing sectors.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (Government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome X' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Department of Social Services resource statement – Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	145,969	103,413
Departmental appropriation (c)	589,046	549,366
s74 External Revenue (d)	40,996	33,625
Departmental capital budget (e)	3,867	3,911
Total departmental annual appropriations	779,878	690,315
Total departmental resourcing	779,878	690,315
Administered		
Annual appropriations – ordinary annual services (a)		
Outcome 1	7,515	7,371
Outcome 2	1,371,250	1,414,396
Outcome 3 (f)	36,166,967	38,618,740
Outcome 4	81,433	61,037
Payments to corporate entities (g)	2,252,660	2,428,247
Total administered annual appropriations	39,879,825	42,529,791
Special appropriations		
<i>Social Security (Administration) Act 1999</i>	124,226,852	129,797,147
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,760,389	17,887,809
<i>Paid Parental Leave Act 2010</i>	3,224,003	4,130,964
<i>Student Assistance Act 1973</i>	463,213	476,411
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	533,124	700,274
<i>Public Governance, Performance and Accountability Act 2013</i>	823	823
Total administered special appropriations	146,208,404	152,993,428
Special accounts		
Opening balance	6,988	5,060
Appropriation receipts (h)	19,917	9,029
Non-appropriated receipts	3,384	–
Total special accounts receipts	30,289	14,089
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	19,917	9,029
<i>less payments to corporate entities from annual/special appropriations</i>	35,813,877	39,170,768
Total administered resourcing	150,284,724	156,357,511
Total resourcing for DSS	151,064,602	157,047,826
	2024-25	2025-26
Average staffing level (number)	2,918	2,905

Table 1.1: Department of Social Services resource statement – Budget estimates for 2025-26 as at Budget March 2025 (continued)

Third-party payments from and on behalf of other entities

	2024-25 <i>Estimated</i> <i>actual</i> \$'000	2025-26 Estimate \$'000
Payments made by Services Australia on behalf of DSS:		
Special appropriations – <i>Social Security (Administration) Act 1999</i>	124,387,170	129,973,765
Special appropriations – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,870,641	18,093,741
Special appropriations – <i>Paid Parental Leave Act 2010</i>	3,234,299	3,668,595
Special appropriations – <i>Student Assistance Act 1973</i>	476,839	491,406
Special appropriations – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	500,159	687,726
Annual administered appropriations	9,299	8,790
Payments made by the Department of Veterans' Affairs on behalf of DSS:		
Special appropriations – <i>Social Security (Administration) Act 1999</i>	72,921	75,596
Payments made to other entities for the provision of services:		
Department of Veterans' Affairs	213	222
Payments made to corporate entities within the Portfolio:		
National Disability Insurance Agency (Annual appropriations – ordinary annual services) (i)	35,813,877	39,170,768
Receipts received from other entities for the provision of services		
Australian Government entities (related parties)	39,479	32,292
Non-government entities	1,517	1,333

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.

(b) Estimated adjusted balance carried forward from previous year for annual appropriations.

(c) Excludes departmental capital budget.

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

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Includes Commonwealth cash contributions to the National Disability Insurance Agency for Program 1.1 – Reasonable and necessary support for participants.

(g) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

(h) Amounts credited to the special accounts from DSS annual and special appropriations.

(i) 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 Budget measures

Budget measures relating to DSS are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: Department of Social Services 2025-26 Budget measures
Measures announced since the 2024-25 Portfolio Additional Estimates Statements**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour – further extension (a)						
	Administered payment	–	–	–	–	–
	Departmental payment	–	–	–	–	(5,375)
	Total	–	–	–	–	(5,375)
Small Business and Franchisee Support and Protection (b)						
	Administered payment	–	–	–	–	–
	Departmental payment	–	–	–	–	–
	Total	–	–	–	–	–
Support for People with Disability (c)						
	Administered payment	(1,193)	(17,232)	10,224	11,251	(3,049)
	Departmental payment	–	–	–	–	–
	Total	(1,193)	(17,232)	10,224	11,251	(3,049)
Strengthening the National Disability Insurance Scheme						
	Administered payment	–	7,034	–	–	–
	Departmental payment	–	266	–	–	–
	Total	–	7,300	–	–	–
Cross-Outcome						
Additional Support for the Housing Services Sector (d)						
Outcome 2						
	Administered payment	–	(2,510)	–	–	–
	Departmental payment	–	–	–	–	–
Outcome 4						
	Administered payment	–	2,510	–	–	–
	Departmental payment	–	–	–	–	–
	Total	–	–	–	–	–
Total payment measures						
	Administered	(1,193)	(10,198)	10,224	11,251	(3,049)
	Departmental	–	266	–	–	(5,375)
	Total	(1,193)	(9,932)	10,224	11,251	(8,424)

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

- (a) The full measure description and details appear in *Budget Paper No. 2* under Cross Portfolio.
 (b) The Government has already provided funding of \$1.2 million in 2025-26 for this measure. The full measure description and details appear in *Budget Paper No. 2* under the Treasury Portfolio.
 (c) The Government has already provided partial funding of \$42.2 million over five years from 2024-25 for this measure. The cost of this measure will be partially met from within existing resourcing of DSS and partially met by reprioritising funding from the 2022-23 October Budget measure titled *Better Support for People Living with Disability*.
 (d) The Government has already provided partial funding of \$6.2 million over three years from 2025-26 for this measure, and the remainder of the cost of \$2.7 million in 2025-26 will be partially met from within existing resourcing of DSS.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statement for DSS can be found at: www.dss.gov.au.

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)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.1 – Support for Families					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,774,047	17,901,699	18,101,628	18,446,113	18,672,891
<i>Social Security (Administration) Act 1999</i>	2,094	1,994	1,908	1,834	1,768
Administered Total	17,776,141	17,903,693	18,103,536	18,447,947	18,674,659
Total expenses for Program 1.1	17,776,141	17,903,693	18,103,536	18,447,947	18,674,659
Program 1.2 – Paid Parental Leave					
Administered expenses					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	3,224,003	4,130,964	4,677,536	4,930,780	5,193,605
Administered Total	3,224,003	4,130,964	4,677,536	4,930,780	5,193,605
Total expenses for Program 1.2	3,224,003	4,130,964	4,677,536	4,930,780	5,193,605
Program 1.3 – Support for Seniors					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	62,037,079	65,046,546	67,957,659	70,736,476	73,812,824
Administered Total	62,037,079	65,046,546	67,957,659	70,736,476	73,812,824
Total expenses for Program 1.3	62,037,079	65,046,546	67,957,659	70,736,476	73,812,824
Program 1.4 – Financial Support for People with Disability					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	23,362,895	24,271,742	25,217,891	26,101,873	27,216,879
Administered Total	23,362,895	24,271,742	25,217,891	26,101,873	27,216,879
Total expenses for Program 1.4	23,362,895	24,271,742	25,217,891	26,101,873	27,216,879
Program 1.5 – Financial Support for Carers					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	2,800	2,800	2,800	2,800	2,800
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	11,737,195	12,276,653	12,764,953	13,358,594	13,831,607
Administered Total	11,739,995	12,279,453	12,767,753	13,361,394	13,834,407
Total expenses for Program 1.5	11,739,995	12,279,453	12,767,753	13,361,394	13,834,407

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.6 – Working Age Payments					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	4,715	3,191	1,956	1,835	1,847
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	24,484,730	25,339,327	26,002,092	25,727,756	26,683,212
Administered Total	24,489,445	25,342,518	26,004,048	25,729,591	26,685,059
Total expenses for Program 1.6	24,489,445	25,342,518	26,004,048	25,729,591	26,685,059
Program 1.7 – Student Payments					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	2,319,719	2,522,018	2,689,473	2,923,193	3,068,828
<i>Student Assistance Act 1973</i>	462,659	474,620	484,873	494,262	513,933
Administered Total	2,782,378	2,996,638	3,174,346	3,417,455	3,582,761
Total expenses for Program 1.7	2,782,378	2,996,638	3,174,346	3,417,455	3,582,761
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	7,515	5,991	4,756	4,635	4,647
Special appropriations	145,404,421	151,965,563	157,898,013	162,720,881	168,995,547
Administered Total	145,411,936	151,971,554	157,902,769	162,725,516	169,000,194
Departmental expenses					
Departmental appropriation	106,028	79,908	78,389	77,493	77,463
s74 External Revenue (a)	7,839	6,009	6,137	6,228	6,365
Expenses not requiring appropriation in the Budget year (b)	12,277	12,851	12,760	12,528	12,065
Departmental Total	126,144	98,768	97,286	96,249	95,893
Total expenses for Outcome 1	145,538,080	152,070,322	158,000,055	162,821,765	169,096,087

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, audit fees and resources received free of charge.

Table 2.1.2: Program component expenses for Outcome 1

Program 1.1 – Support for Families					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.1.1 – Component 1 (Family Tax Benefit Part A)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration)</i>					
Act 1999	13,775,716	13,894,374	14,074,639	14,368,665	14,556,375
Total component 1 expenses	13,775,716	13,894,374	14,074,639	14,368,665	14,556,375
1.1.2 – Component 2 (Family Tax Benefit Part B)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration)</i>					
Act 1999	3,991,196	4,000,030	4,019,594	4,069,961	4,110,087
Total component 2 expenses	3,991,196	4,000,030	4,019,594	4,069,961	4,110,087
1.1.3 – Component 3 (Single Income Family Supplement) (a)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration)</i>					
Act 1999	3,591	3,663	3,663	3,663	2,523
Total component 3 expenses	3,591	3,663	3,663	3,663	2,523
1.1.4 – Component 4 (Stillborn Baby Payment)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration)</i>					
Act 1999	3,544	3,632	3,732	3,824	3,906
Total component 4 expenses	3,544	3,632	3,732	3,824	3,906
1.1.5 – Component 5 (Double Orphan Pension)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration)</i>					
Act 1999	2,094	1,994	1,908	1,834	1,768
Total component 5 expenses	2,094	1,994	1,908	1,834	1,768
Total Program expenses	17,776,141	17,903,693	18,103,536	18,447,947	18,674,659

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

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

Program 1.2 – Paid Parental Leave					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.2.1 – Component 1 (Parental Leave Pay)					
Special appropriations					
Paid Parental Leave					
Act 2010	3,224,003	4,130,964	4,677,536	4,930,780	5,193,605
Total component 1 expenses	3,224,003	4,130,964	4,677,536	4,930,780	5,193,605
Total Program expenses	3,224,003	4,130,964	4,677,536	4,930,780	5,193,605

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

Program 1.3 – Support for Seniors					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.3.1 – Component 1 (Age Pension)					
Special appropriations					
Social Security					
(Administration)					
Act 1999	61,971,297	64,984,581	67,899,706	70,681,828	73,754,862
Total component 1 expenses	61,971,297	64,984,581	67,899,706	70,681,828	73,754,862
1.3.2 – Component 2 (Energy Supplement for Commonwealth Seniors Health Card holders)					
Special appropriations					
Social Security					
(Administration)					
Act 1999	65,746	61,917	57,899	54,588	57,899
Total component 2 expenses	65,746	61,917	57,899	54,588	57,899
1.3.3 – Component 3 (Home Equity Access Scheme)					
Special appropriations					
Social Security					
(Administration)					
Act 1999	36	48	54	60	63
Total component 3 expenses	36	48	54	60	63
Total Program expenses	62,037,079	65,046,546	67,957,659	70,736,476	73,812,824

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

Program 1.4 – Financial Support for People with Disability					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.4.1 – Component 1 (Disability Support Pension)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration)</i>					
<i>Act 1999</i>	23,316,035	24,221,850	25,165,256	26,046,303	27,158,386
Total component 1 expenses	23,316,035	24,221,850	25,165,256	26,046,303	27,158,386
1.4.2 – Component 2 (Essential Medical Equipment Payment)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration)</i>					
<i>Act 1999</i>	10,651	11,200	11,587	12,159	12,683
Total component 2 expenses	10,651	11,200	11,587	12,159	12,683
1.4.3 – Component 3 (Mobility Allowance)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration)</i>					
<i>Act 1999</i>	36,209	38,692	41,048	43,411	45,810
Total component 3 expenses	36,209	38,692	41,048	43,411	45,810
Total Program expenses	23,362,895	24,271,742	25,217,891	26,101,873	27,216,879

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

Program 1.5 – Financial Support for Carers					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.5.1 – Component 1 (Carer Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	7,925,606	8,288,620	8,633,166	9,023,486	9,346,833
Total component 1 expenses	7,925,606	8,288,620	8,633,166	9,023,486	9,346,833
1.5.2 – Component 2 (Carer Allowance (Adult))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	2,098,633	2,200,787	2,281,931	2,396,135	2,504,808
Total component 2 expenses	2,098,633	2,200,787	2,281,931	2,396,135	2,504,808
1.5.3 – Component 3 (Carer Allowance (Child))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	848,346	899,941	939,961	1,006,243	1,024,262
Total component 3 expenses	848,346	899,941	939,961	1,006,243	1,024,262
1.5.4 – Component 4 (Carer Supplement)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	649,861	665,425	680,715	695,995	711,393
Total component 4 expenses	649,861	665,425	680,715	695,995	711,393
1.5.5 – Component 5 (Child Disability Assistance Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	214,749	221,880	229,180	236,735	244,311
Total component 5 expenses	214,749	221,880	229,180	236,735	244,311
1.5.6 – Component 6 (Carer Adjustment Payment)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	2,800	2,800	2,800	2,800	2,800
Total component 6 expenses	2,800	2,800	2,800	2,800	2,800
Total Program expenses	11,739,995	12,279,453	12,767,753	13,361,394	13,834,407

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

Program 1.6 – Working Age Payments					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.6.1 – Component 1 (JobSeeker Payment)					
Special appropriations					
<i>Social Security (Administration)</i>					
Act 1999	15,295,571	15,797,421	16,110,637	15,665,797	16,427,625
Total component 1 expenses	15,295,571	15,797,421	16,110,637	15,665,797	16,427,625
1.6.2 – Component 2 (Youth Allowance (Other))					
Special appropriations					
<i>Social Security (Administration)</i>					
Act 1999	1,143,691	1,170,028	1,158,534	1,134,746	1,137,098
Total component 2 expenses	1,143,691	1,170,028	1,158,534	1,134,746	1,137,098
1.6.3 – Component 3 (Parenting Payment Single)					
Special appropriations					
<i>Social Security (Administration)</i>					
Act 1999	6,983,140	7,218,398	7,453,996	7,608,464	7,741,254
Total component 3 expenses	6,983,140	7,218,398	7,453,996	7,608,464	7,741,254
1.6.4 – Component 4 (Parenting Payment Partnered)					
Special appropriations					
<i>Social Security (Administration)</i>					
Act 1999	893,550	958,904	1,072,432	1,100,594	1,153,469
Total component 4 expenses	893,550	958,904	1,072,432	1,100,594	1,153,469
1.6.5 – Component 5 (Special Benefit)					
Special appropriations					
<i>Social Security (Administration)</i>					
Act 1999	124,489	148,664	158,513	168,934	173,220
Total component 5 expenses	124,489	148,664	158,513	168,934	173,220
1.6.6 – Component 6 (Priority Investment Approach – Validation)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	200	200	200	200	200
Total component 6 expenses	200	200	200	200	200
1.6.7 – Component 7 (Pensioner Education Supplement)					
Special appropriations					
<i>Social Security (Administration)</i>					
Act 1999	24,831	24,870	25,460	25,730	25,917
Total component 7 expenses	24,831	24,870	25,460	25,730	25,917

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

Program 1.6 – Working Age Payments (continued)					
	2024-25	2025-26	2026-27	2027-28	2028-29
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
1.6.8 – Component 8 (Utilities Allowance)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	19,458	21,042	22,520	23,491	24,629
Total component 8 expenses	19,458	21,042	22,520	23,491	24,629
1.6.9 – Component 9 (Payments under Special Circumstances)					
Annual administered expenses					
Ordinary annual services					
(Appropriation Bill (No. 1) and					
Supply Bill (No. 1))	4,515	2,991	1,756	1,635	1,647
Total component 9 expenses	4,515	2,991	1,756	1,635	1,647
Total Program expenses	24,489,445	25,342,518	26,004,048	25,729,591	26,685,059

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

Program 1.7 – Student Payments					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.7.1 – Component 1 (Youth Allowance (student))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,819,135	1,945,580	2,046,649	2,218,390	2,309,447
Total component 1 expenses	1,819,135	1,945,580	2,046,649	2,218,390	2,309,447
1.7.2 – Component 2 (Austudy)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	421,056	479,126	528,696	578,380	625,158
Total component 2 expenses	421,056	479,126	528,696	578,380	625,158
1.7.3 – Component 3 (ABSTUDY - Secondary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	217,784	223,335	225,704	229,311	233,111
Total component 3 expenses	217,784	223,335	225,704	229,311	233,111
1.7.4 – Component 4 (ABSTUDY - Tertiary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	137,996	138,813	144,185	149,667	164,276
Total component 4 expenses	137,996	138,813	144,185	149,667	164,276
1.7.5 – Component 5 (Student Start-up Loan)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	79,528	97,312	114,128	126,423	134,223
Total component 5 expenses	79,528	97,312	114,128	126,423	134,223
1.7.6 – Component 6 (Student Start-up Loan - ABSTUDY)					
Special appropriations					
<i>Student Assistance Act 1973</i>	2,337	2,671	3,065	3,306	3,414
Total component 6 expenses	2,337	2,671	3,065	3,306	3,414
1.7.7 – Component 7 (Assistance for Isolated Children)					
Special appropriations					
<i>Student Assistance Act 1973</i>	104,542	109,801	111,919	111,978	113,132
Total component 7 expenses	104,542	109,801	111,919	111,978	113,132
Total Program expenses	2,782,378	2,996,638	3,174,346	3,417,455	3,582,761

Cash projections for Rent Assistance (a)

Cross-Program – Rent Assistance	2024-25 Estimated actual \$'000	2025-26 Budget \$'000
DSS: <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>		
Family Tax Benefit	2,253,798	2,296,704
DSS: <i>Social Security (Administration) Act 1999</i>		
Age Pension	1,373,719	1,459,177
Austudy	47,273	51,481
Carer Payment	213,471	231,873
Disability Support Pension	1,120,026	1,207,926
JobSeeker Payment	979,294	1,033,253
Parenting Payment (Partnered)	2,168	2,490
Parenting Payment (Single)	86,543	99,549
Special Benefit	10,099	12,628
Youth Allowance	188,671	194,504
DSS: <i>ABSTUDY (Student Assistance Act 1973)</i>	23,113	23,963
Department of Veterans' Affairs: <i>Veterans' Entitlements Act 1986 (b)</i>	39,551	40,128
Total cash projections	6,337,726	6,653,676

(a) Rent Assistance is a supplementary payment included in the calculation of the primary income support payment, Family Tax Benefit or service pension. This table provides cash projections for the Rent Assistance component included in the primary income support payment, Family Tax Benefit or service pension.

(b) Rent Assistance is paid to eligible service pension and income support supplement recipients.

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

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	Expected performance result
Current 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). <i>Expected performance result: Not on track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	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 2026-27 to 2028-29	As per 2025-26	As per 2025-26

Table 2.1.3: Performance measures for Outcome 1 (continued)

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	Child Support Scheme	
Year	Performance measure	Expected performance result
Current 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. <i>Expected performance result: Not on track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	In development. The measure and target are being reconsidered ahead of DSS' 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of DSS' 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget measures: Nil		

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	Expected performance result
Current 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. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	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 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.2 resulting from 2025-26 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.3 – Support for Seniors – To assist eligible senior Australians financially and to encourage them to use their financial resources to support their retirement income.		
Key Activity	Age Pension	
Year	Performance measure	Expected performance result
Current 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. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	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 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.3 resulting from 2025-26 Budget measures: Nil		

Program 1.4 – Financial Support for People with Disability – To financially assist eligible people with disability.		
Key Activity	Disability Support Pension	
Year	Performance measure	Expected performance result
Current Year 2024-25	Extent to which people of working age with a profound or severe disability are paid Disability Support Pension.	At least 90 per cent of people with a profound or severe disability of working age are supported by the Disability Support Pension. <i>Expected performance result: Not on track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	In development. The measure and target are being reconsidered ahead of DSS' 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of DSS' 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.4 resulting from 2025-26 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

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	Expected performance result
Current Year 2024-25	Extent to which payments are made to, or with respect to, carers unable to fully support themselves.	At least 70 per cent of primary carers in Australia are supported by Carer Payment and/or Carer Allowance. <i>Expected performance result: Not on track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	In development. The measure and target are being reconsidered ahead of DSS' 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of DSS' 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.5 resulting from 2025-26 Budget measures: Nil		

Program 1.6 – Working Age Payments – To provide financial assistance to people while they are unable to fully support themselves through work.		
Key Activity	JobSeeker Payment, Youth Allowance (Other) and Parenting Payment	
Year	Performance measure	Expected performance results
Current 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. Recipient numbers align with the changes in the unemployment rate. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result s
Budget Year 2025-26	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. Recipient numbers align with the changes in the unemployment rate.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.6 resulting from 2025-26 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

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 Activity	Youth Allowance (Student), Austudy and ABSTUDY	
Year	Performance measure	Expected performance results
Current 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 the unemployment rate. <i>Expected performance result: Not on track.</i>
Year	Performance measure	Planned performance results
Budget Year 2025-26	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 able to fully support themselves through work. Increases in exit rates align with decreases in the unemployment rate.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.7 resulting from 2025-26 Budget measures: Nil		

Table 2.1.3: Performance measures 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	Expected performance result
Current 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. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	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 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.8 resulting from 2025-26 Budget measures: Nil		

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

<p>Attorney-General’s Department</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Attorney-General’s Department Operating Expenses – Civil Justice and Legal Services • Program 1.4 – Justice Services • Program 1.5 – Family Relationships <hr style="border-top: 1px dotted black;"/> <p>Contribution to Outcome 2 made by linked programs</p> <p>The Attorney-General’s Department has policy responsibility for improving access to justice for Indigenous people, for family matters, including Family Law Services; elder abuse matters; and for justice policy matters, including responses to sexual violence. These linked programs provide payments for services to support these responsibilities, and are administered by DSS under this Outcome.</p>
<p>Department of Health and Aged Care</p> <hr style="border-top: 1px dotted black;"/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health <hr style="border-top: 1px dotted black;"/> <p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Health and Aged Care has policy responsibility for Medicare Benefits Schedule items in relation to mental health.</p>
<p>Services Australia</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation <hr style="border-top: 1px dotted black;"/> <p>Contribution to Outcome 2 made by linked programs</p> <p>The administrative aspects of Income Management and payments under the Transition to Independent Living Allowance that falls under this Outcome are delivered by Services Australia through the above linked programs.</p>

Linked programs (continued)

National Indigenous Australians Agency
Programs <ul style="list-style-type: none"> • Program 1.2 – Indigenous Advancement – Children and Schooling • Program 1.3 – Indigenous Advancement – Safety and Wellbeing • Program 1.5 – Indigenous Advancement – Remote Australia Strategies
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.
The Department of the Treasury
Program <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • 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 <i>National Plan to End Violence against Women and Children 2022-2032</i> . The Domestic, Family and Sexual Violence 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 2: Families and Communities					
Program 2.1 – Families and Communities					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,355,870	1,405,971	1,232,707	1,098,320	1,097,462
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	8	8	–	–	–
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	533,860	700,755	768,200	737,486	506,131
Special accounts					
Social Services SOETM Special Account 2021	3,604	–	–	–	–
Administered Total	1,893,342	2,106,734	2,000,907	1,835,806	1,603,593
Total expenses for Program 2.1	1,893,342	2,106,734	2,000,907	1,835,806	1,603,593
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,355,870	1,405,971	1,232,707	1,098,320	1,097,462
Special appropriations	533,868	700,763	768,200	737,486	506,131
Special accounts	3,604	–	–	–	–
Administered Total	1,893,342	2,106,734	2,000,907	1,835,806	1,603,593
Departmental expenses					
Departmental appropriation	294,523	312,518	189,775	181,574	180,192
s74 External Revenue (a)	18,752	17,198	17,583	18,100	18,482
Expenses not requiring appropriation in the Budget year (b)	39,463	39,578	39,901	39,258	37,968
Departmental Total	352,738	369,294	247,259	238,932	236,642
Total expenses for Outcome 2	2,246,080	2,476,028	2,248,166	2,074,738	1,840,235

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024-25	2025-26	2026-27	2027-28	2028-29
Movement of administered funds between years (c)	Estimated actual \$'000	Budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 2:					
Program 2.1 – Families and Communities	(7,277)	(14,675)	17,066	4,886	–
Total movement of administered funds	(7,277)	(14,675)	17,066	4,886	–

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

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

Table 2.2.2: Program component expenses for Outcome 2

Program 2.1 – Families and Communities					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
2.1.1 – Component 1 (Families and Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	477,886	501,122	468,203	441,933	444,109
Total component 1 expenses	477,886	501,122	468,203	441,933	444,109
2.1.2 – Component 2 (Family Safety)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	553,915	579,287	469,646	373,929	372,447
Total component 2 expenses	553,915	579,287	469,646	373,929	372,447
2.1.3 – Component 3 (Protecting Australia's Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	34,976	23,466	17,602	3,999	4,009
Total component 3 expenses	34,976	23,466	17,602	3,999	4,009
2.1.4 – Component 4 (Sector Representation)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	4,867	4,748	2,956	2,988	3,006
Total component 4 expenses	4,867	4,748	2,956	2,988	3,006
2.1.5 – Component 5 (Financial Wellbeing and Capability)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	189,983	188,489	200,527	205,025	208,593
Total component 5 expenses	189,983	188,489	200,527	205,025	208,593
2.1.6 – Component 6 (Volunteering and Community Connectedness)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	70,423	86,787	66,661	66,434	61,286
Total component 6 expenses	70,423	86,787	66,661	66,434	61,286
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	530,068	696,102	763,457	733,277	503,238
Total component 7 expenses	530,068	696,102	763,457	733,277	503,238

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

Program 2.1 – Families and Communities (continued)					
	2024-25	2025-26	2026-27	2027-28	2028-29
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2.1.8 – Component 8 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Psychological Support payment)					
Special appropriations					
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	3,792	4,653	4,743	4,209	2,893
Total component 8 expenses	3,792	4,653	4,743	4,209	2,893
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	3,604	–	–	–	–
Total component 9 expenses	3,604	–	–	–	–
2.1.10 – Component 10 (Transition to Independent Living Allowance)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	2,312	3,512	3,512	3,512	3,512
Total component 10 expenses	2,312	3,512	3,512	3,512	3,512
2.1.11 – Component 11 (Social Impact Investing Initiatives)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	21,508	18,560	3,600	500	500
Total component 11 expenses	21,508	18,560	3,600	500	500
2.1.12 – Component 12 (Income Management Balancing Appropriation)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	8	8	–	–	–
Total component 12 expenses	8	8	–	–	–
Total Program expenses	1,893,342	2,106,734	2,000,907	1,835,806	1,603,593

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024-25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

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	Expected performance result
Current 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. <i>Expected performance result: Not on track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	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 2026-27 to 2028-29	As per 2025-26	As per 2025-26

Table 2.2.3: Performance measures 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 Family Safety		
Year	Performance measure	Expected performance result
Current Year 2024-25	Successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022-2032 (National Plan).	Demonstrated achievement of continued successful delivery of initiatives under the National Plan. The department will report outputs against 6 Linked Outcomes from the National Plan Outcomes Framework. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	Successful delivery of initiatives under the National Plan.	Demonstrated achievement of continued successful delivery of initiatives under the National Plan. The department will report outputs against 6 Linked Outcomes from the National Plan Outcomes Framework.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26

Table 2.2.3: Performance measures 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 measures	Expected performance results
Current 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. <i>Expected performance result: On track.</i>
		At least 70 per cent of people report an improvement in their financial wellbeing following engagement with a funded service. <i>Expected performance result: Partially on track.</i>
	Participants on enhanced Income Management in non-remote areas have food expenditure of a similar proportion to the food spend weighting in the Australian Bureau of Statistics' (ABS) Pensioner and Beneficiary Living Cost Index as part of the Selected Living Costs Index.	Non-remote Enhanced Income Management participant proportional spend on food is within 5 percentage points of the food spend weighting in the ABS Pensioner and Beneficiary Living Cost Index as part of the Selected Living Costs Index. <i>Expected performance result: On track.</i>
Year	Performance measures	Planned performance results
Budget Year 2025-26	In development. The measure and target for navigating financial crisis is being reconsidered ahead of DSS' 2025-26 Corporate Plan.	In development. The measure and target for navigating financial crisis is being reconsidered ahead of DSS' 2025-26 Corporate Plan.
	Participants on enhanced Income Management in non-remote areas have food expenditure of a similar proportion to the food spend weighting in the ABS Pensioner and Beneficiary Living Cost Index as part of the Selected Living Costs Index.	Non-remote Enhanced Income Management participant proportional spend on food is within 5 percentage points of the food spend weighting in the ABS Pensioner and Beneficiary Living Cost Index as part of the Selected Living Costs Index.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26

Table 2.2.3: Performance measures 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	Expected performance results
Current Year 2024-25	Ensure quality and timely decisions are made on applications to National Redress Scheme (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. <i>Expected performance result: Not on track.</i>
		The Scheme will maintain quality decision-making, with at least 95 per cent of initial determinations reflecting the final outcome. <i>Expected performance result: On track.</i>
	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. <i>Expected performance result: On track.</i>
	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. <i>Expected performance result: On track.</i>
The Scheme will issue at least 80 per cent of survivors a redress payment within 14 days of receiving acceptance documentation. <i>Expected performance result: On track.</i>		

Table 2.2.3: Performance measures 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 (continued)	
Year	Performance measures	Planned performance results
Budget Year 2025-26	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 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 2.1 resulting from 2025-26 Budget measures: 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

<p>Department of Employment and Workplace Relations</p> <hr style="border-top: 1px dotted black;"/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Employment Services
<p>Contribution to Outcome 3 made by linked program</p> <p>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.</p>
<p>Department of Health and Aged Care</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p> <ul style="list-style-type: none"> • Program 3.1 – Access and Information • Program 3.2 – Aged Care Services • Program 3.3 – Aged Care Quality
<p>Contribution to Outcome 3 made by linked programs</p> <p>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.</p>
<p>Services Australia</p> <hr style="border-top: 1px dotted black;"/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 3 made by linked programs</p> <p>Various payments and concessions under this Outcome are delivered through these linked programs administered by Services Australia.</p>

Linked programs (continued)

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

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 3: Disability and Carers					
Program 3.1 – Disability and Carers					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,824,307	1,863,486	1,810,149	1,777,538	1,791,254
Special accounts					
Social Services SOETM					
Special Account 2021	21,625	7,852	–	–	–
Administered Total	1,845,932	1,871,338	1,810,149	1,777,538	1,791,254
Total expenses for Program 3.1	1,845,932	1,871,338	1,810,149	1,777,538	1,791,254
Program 3.2 – National Disability Insurance Scheme					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	33,566,455	36,746,225	40,049,102	43,486,843	46,974,004
Payments to corporate entities	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Administered Total	35,819,115	39,174,472	41,646,468	44,990,994	48,517,759
Total expenses for Program 3.2	35,819,115	39,174,472	41,646,468	44,990,994	48,517,759
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	35,390,762	38,609,711	41,859,251	45,264,381	48,765,258
Payments to corporate entities	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Special accounts	21,625	7,852	–	–	–
Administered Total	37,665,047	41,045,810	43,456,617	46,768,532	50,309,013
Departmental expenses					
Departmental appropriation	164,933	141,618	114,583	111,605	109,224
s74 External Revenue (a)	12,756	9,106	9,268	9,436	9,646
Expenses not requiring appropriation in the Budget year (b)	20,424	16,639	15,922	15,561	14,839
Departmental Total	198,113	167,363	139,773	136,602	133,709
Total expenses for Outcome 3	37,863,160	41,213,173	43,596,390	46,905,134	50,442,722

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

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

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

(b) 'Expenses not requiring appropriation in the Budget year' are made up of depreciation expenses, amortisation expenses, audit fees and resources received free of charge.

Table 2.3.2: Program component expenses for Outcome 3

Program 3.1 – Disability and Carers					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
3.1.1 – Component 1 (Employment Services)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,304,247	1,307,795	1,279,927	1,276,724	1,304,896
Total component 1 expenses	1,304,247	1,307,795	1,279,927	1,276,724	1,304,896
3.1.2 – Component 2 (Disability and Carer Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	520,060	555,691	530,222	500,814	486,358
Total component 2 expenses	520,060	555,691	530,222	500,814	486,358
3.1.3 – Component 3 (Special account to support the National Disability Data Asset)					
Special account expenses					
Social Services SOETM Special Account 2021	21,625	7,852	–	–	–
Total component 3 expenses	21,625	7,852	–	–	–
Total Program expenses	1,845,932	1,871,338	1,810,149	1,777,538	1,791,254

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

Program 3.2 – National Disability Insurance Scheme					
	2024-25	2025-26	2026-27	2027-28	2028-29
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'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 Bill (No. 1) and Supply Bill (No. 1))	4,342	3,704	3,445	2,522	2,546
Total component 1 expenses	4,342	3,704	3,445	2,522	2,546
3.2.2 – Component 2 (Sector Development Fund and Jobs and Market Fund)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	896	–	–	–	–
Total component 2 expenses	896	–	–	–	–
3.2.3 – Component 3 (National Disability Insurance Scheme Participant Plans)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	33,561,217	36,742,521	40,045,657	43,484,321	46,971,458
Total component 3 expenses	33,561,217	36,742,521	40,045,657	43,484,321	46,971,458
3.2.4 – Component 4 (National Disability Insurance Scheme Information, Linkages and Capacity Building) (a)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	–	–	–	–	–
Total component 4 expenses	–	–	–	–	–
3.2.5 – Component 5 (Payments to Corporate Entity – NDIA Agency costs)					
Annual administered expenses					
Payments to corporate entities	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Total component 5 expenses	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Total Program expenses	35,819,115	39,174,472	41,646,468	44,990,994	48,517,759

(a) The 2025-26 Budget measure *Support for People with Disability* transferred all administered expenses from Program 3.2.4 – National Disability Insurance Scheme Information, Linkages and Capacity Building to Program 3.1.2 – Disability and Carer Support.

Table 2.3.3: Performance measures for Outcome 3

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024-25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

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	Expected performance results
Current 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. <i>Expected performance result: On track.</i>
		At least 30 per cent of job placements sustained to 26 weeks. <i>Expected performance result: On track.</i>
		At least 20 per cent of job placements sustained to 52 weeks. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance results
Budget Year 2025-26	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 12 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 2026-27 to 2028-29	As per 2025-26	As per 2025-26

Table 2.3.3: Performance measures 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 measures	Expected performance results
Current 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. <i>Expected performance result: On track.</i>
		Percentage (at least 35 per cent) of carers registered with Carer Gateway local service providers assessed as having improved level of carer wellbeing since the program commenced. <i>Expected performance result: Not on track.</i>
	Extent to which the evidence base is built for Australia's Disability Strategy 2021-2031 (ADS).	Increase measures under the ADS Outcomes Framework with data reported. Increase on the 2023-24 baseline of 55 measures. <i>Expected performance result: On track.</i>
	Extent to which DSS contributes to attracting, recruiting, and retaining more people with disability in the Australian Public Service.	DSS' workforce includes at least 7 per cent of people identifying with disability. <i>Expected performance result: Partially on track.</i>
Year	Performance measures	Planned performance results
Budget Year 2025-26	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 35 per cent) of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing since the program commenced.
	Extent to which the evidence base is built for ADS.	The number of measures under the ADS Outcomes Framework with data reported is an increase on the previous reporting year.

Table 2.3.3: Performance measures 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 (continued)	
Year	Performance measure	Expected performance result
Budget Year 2025-26	Extent to which DSS contributes to attracting, recruiting, and retaining more people with disability in the Australian Public Service.	DSS' workforce includes at least 7 per cent of staff identifying as people with disability.
Year	Performance measure	Expected performance result
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Younger People in Residential Aged Care		
Year	Performance measure	Expected performance result
Current Year 2024-25	Progress towards targets 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. Expected performance result: Not on track.
Year	Performance measure	Planned performance result
Budget Year 2025-26	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. *The target recommended by the Aged Care Royal Commission was for 1 January 2025.
Forward Estimates 2026-27 to 2028-29	To be developed.	To be developed.
Material changes to Program 3.1 resulting from 2025-26 Budget measures: Nil		

Table 2.3.3: Performance measures 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	Expected performance result
Current Year 2024-25	DSS works with states and territories and the National Disability Insurance Agency (NDIA) to support national implementation of the NDIS in accordance with inter government agreements.	Full Scheme agreements signed with all states and territories by 30 June 2024. Expected performance result: Partially on track.
Year	Performance measure	Planned performance result
Budget Year 2025-26	DSS works with states and territories and the NDIA to support national implementation of the NDIS in accordance with intergovernmental agreements.	Full Scheme Bilateral Agreements signed with all states and territories by 30 June 2026.
Forward Estimates 2026-27 to 2028-29	Not Applicable.	Not Applicable.
Key Activity	Sector Development Fund and Jobs and Market Fund	
Year	Performance measure	Planned performance result
Current year 2024-25	The extent to which DSS is advising on and/or delivering market initiatives that influence the development of the market and workforce for NDIS participants.	DSS has advised on and/or delivered 8 market initiatives to develop the market and workforce. <i>Expected performance result:</i> <i>On track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	The extent to which DSS is advising on and/or delivering market initiatives that influence the development of the market and workforce for NDIS participants.	DSS has advised on and/or delivered 8 market initiatives to develop the market and workforce.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26

Table 2.3.3: Performance measures 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 National Disability Insurance Scheme that delivers individualised support through an insurance approach. This program also includes the Jobs and Market Fund.		
Key Activity	NDIS Participant Plans	
Year	Performance measures	Expected performance results
Current year 2024-25	NDIS cost growth is sustainable.	Annual growth target 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. <i>Expected performance result:</i> <i>On track.</i>
	Legislative amendments developed for Government.	Criterion is met if 3 of the 3 progress milestones are delivered. <i>Expected performance result:</i> <i>On track.</i>
Year	Performance measures	Planned performance results
Budget Year 2025-26	NDIS cost growth is sustainable.	Annual growth target 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.
	Legislative amendments developed for Government.	Criterion is met if 3 of the 3 progress milestones are delivered.
Forward Estimates 2026-27 to 2028-29	NDIS cost growth is sustainable.	Annual Scheme cost growth no more than 8 per cent.
	Not Applicable.	Not Applicable.
Material changes to Program 3.2 resulting from 2025-26 Budget measures: 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**The Department of the Treasury****Program**

- Program 1.4 – Commonwealth-State Financial Relations
- Program 1.5 – Support for Housing Supply and Affordability

Contribution to Outcome 4 made by linked programs

The Treasury makes payments through their Program 1.5 to the Housing Australia Future Fund (HAFF) Special Account to DSS. The department then makes grant payments for the purpose of 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 4: Housing					
Program 4.1 – Housing and Homelessness					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	42,225	45,085	37,302	5,025	2,911
Administered Total	42,225	45,085	37,302	5,025	2,911
Total expenses for Program 4.1	42,225	45,085	37,302	5,025	2,911
Program 4.2 – Affordable Housing					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	31,434	15,952	–	–	–
Administered Total	31,434	15,952	–	–	–
Total expenses for Program 4.2	31,434	15,952	–	–	–
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	73,659	61,037	37,302	5,025	2,911
Administered Total	73,659	61,037	37,302	5,025	2,911
Departmental expenses					
Departmental appropriation	23,562	15,322	14,936	14,775	14,747
s74 External Revenue (a)	1,649	1,312	1,342	1,364	1,392
Expenses not requiring appropriation in the Budget year (b)	2,970	2,840	2,821	2,769	2,666
Departmental Total	28,181	19,474	19,099	18,908	18,805
Total expenses for Outcome 4	101,840	80,511	56,401	23,933	21,716

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

	2024-25	2025-26	2026-27	2027-28	2028-29
Movement of administered funds between years (c)	Estimated actual \$'000	Budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 4:					
Program 4.1 – Housing and Homelessness	(2,500)	7,000	(4,500)	–	–
Total movement of administered funds	(2,500)	7,000	(4,500)	–	–

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

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

Table 2.4.2: Program component expenses for Outcome 4

Program 4.1 – Housing and Homelessness					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
4.1.1 – Component 1 (Housing and Homelessness Service Improvement and Sector Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	42,225	45,085	37,302	5,025	2,911
Total component 1 expenses	42,225	45,085	37,302	5,025	2,911
4.1.2 – Component 2 (Housing Australia Future Fund acute housing) (a)					
Total component 2 expenses	–	–	–	–	–
Total Program expenses	42,225	45,085	37,302	5,025	2,911
(a) DSS administers grant payments on behalf of the Department of the Treasury, under section 18 of the <i>Housing Australia Future Fund (HAFF) Act 2023</i> , for the HAFF Payments Special Account – see Table 3.9 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 Statements.					
Program 4.2 – Affordable Housing					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
4.2.1 - Component 1 (National Rental Affordability Scheme)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	31,434	15,952	–	–	–
Total component 1 expenses	31,434	15,952	–	–	–
Total Program expenses	31,434	15,952	–	–	–

Table 2.4.3: Performance measures for Outcome 4

Table 2.4.3 details the performance measures for each program associated with Outcome 4. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024-25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

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	Expected performance results
Current 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. <i>Expected performance result:</i> <i>On track.</i>
		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 <i>Expected performance result:</i> <i>On track.</i>
		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 <i>Expected performance result:</i> <i>On track.</i>
		Complete and timely reporting by the states against the Statement of Assurance. <i>Expected performance result:</i> <i>On track.</i>

Table 2.4.3: Performance measures for Outcome 4 (continued)

Program 4.1 – Housing and Homelessness – Contribute to and provide support for affordable housing and homelessness prevention initiatives, including the design and implementation of innovative early stage projects.		
Key Activity	National Agreement on Social Housing and Homelessness (continued)	
Year	Performance measure	Planned performance results
Budget Year 2025-26	All parties to the NASHH meet its requirements.	A publicly available housing and homelessness strategy that meets the requirements outlined in the NASHH from each state.
		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 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 4.1 resulting from 2025-26 Budget measures: Nil		

Table 2.4.3: Performance measures 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 measures	Expected performance results
Current 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. <i>Expected performance result: On track.</i>
	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. <i>Expected performance result: On track.</i>
Year	Performance measures	Planned performance results
Budget Year 2025-26	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 2026-27	As per 2025-26	As per 2025-26
2027-28 to 2028-29	Not Applicable.	Not Applicable.
Material changes to Program 4.2 resulting from 2025-26 Budget measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 2024-25 to 2028-29. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

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 2025-26 before allowing for unfunded items such as depreciation and lease repayments.

Revenue from Government for 2025-26 is estimated at \$549.4 million, lower than in 2024-25. Expenditure for 2025-26 is estimated to be \$654.9 million (inclusive of \$38.7 million of unfunded depreciation), lower than in 2024-25 due to Budget measures and other Budget adjustments.

Balance sheet

DSS' budgeted net liability position for 2025-26 is expected to be \$39.6 million.

Administered

Income and expenses

DSS will administer the collection of non-taxation revenue estimated at \$825.8 million in 2025-26, higher than in 2024-25 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 \$195.1 billion in 2025-26, higher than in 2024-25 to reflect increases in income support payments to support families and individuals with cost-of-living pressures and indexation on payments.

Balance sheet

Total assets administered on behalf of the Australian Government are expected to be \$8.6 billion in 2025-26. The increase when compared to 2024-25 is primarily due to an increase in receivables.

Total liabilities administered on behalf of the Australian Government are expected to be \$8.2 billion in 2025-26. The increase when compared to 2024-25 is primarily due to an increase in personal benefits payable.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits (a)	459,958	430,032	323,756	316,021	317,923
Suppliers	195,221	178,483	134,142	130,812	126,248
Depreciation and amortisation	41,902	38,676	38,172	36,884	34,306
Finance costs	7,885	7,549	7,198	6,829	6,426
Other expenses	210	159	149	145	146
Total expenses	705,176	654,899	503,417	490,691	485,049
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	39,128	31,847	32,480	33,212	33,969
Rental income	1,868	1,778	1,850	1,916	1,916
Resources received free of charge	57,645	57,645	57,645	57,645	57,645
Total own-source revenue	98,641	91,270	91,975	92,773	93,530
Total own-source income	98,641	91,270	91,975	92,773	93,530
Net (cost of)/contribution by services	(606,535)	(563,629)	(411,442)	(397,918)	(391,519)
Revenue from Government	589,046	549,366	397,683	385,447	381,626
Surplus/(deficit) attributable to the Australian Government	(17,489)	(14,263)	(13,759)	(12,471)	(9,893)
Total comprehensive income/(loss)	(17,489)	(14,263)	(13,759)	(12,471)	(9,893)
Total comprehensive income/(loss) attributable to the Australian Government	(17,489)	(14,263)	(13,759)	(12,471)	(9,893)

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(17,489)	(14,263)	(13,759)	(12,471)	(9,893)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	10,984	9,333	9,332	8,430	5,898
plus: depreciation/amortisation expenses for ROU assets (b)	30,918	29,343	28,840	28,454	28,408
less: lease principal repayments (b)	24,413	24,413	24,413	24,413	24,413
Net Cash Operating Surplus/(Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,091	6,091	6,091	6,091	6,091
Trade and other receivables	136,379	136,379	136,379	136,379	136,379
Total financial assets	142,470	142,470	142,470	142,470	142,470
Non-financial assets					
Buildings and leasehold improvements	473,318	438,826	404,839	371,968	341,621
Property, plant and equipment	4,310	3,957	3,669	3,596	3,628
Intangibles	297	377	457	537	617
Prepayments	1,704	1,704	1,704	1,704	1,704
Total non-financial assets	479,629	444,864	410,669	377,805	347,570
Total assets	622,099	587,334	553,139	520,275	490,040
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	493,555	469,142	444,729	420,316	395,903
Total interest bearing liabilities	493,555	469,142	444,729	420,316	395,903
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	651,395	626,982	602,569	578,156	553,743
Net assets	(29,296)	(39,648)	(49,430)	(57,881)	(63,703)
EQUITY*					
Parent entity interest					
Accumulated deficit	(474,542)	(488,805)	(502,564)	(515,035)	(524,928)
Asset revaluation reserve	96,853	96,853	96,853	96,853	96,853
Contributed equity	348,393	352,304	356,281	360,301	364,372
Total parent entity interest	(29,296)	(39,648)	(49,430)	(57,881)	(63,703)
Total equity	(29,296)	(39,648)	(49,430)	(57,881)	(63,703)

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 2025-26)

	Accumulated deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(474,542)	96,853	348,393	(29,296)
Adjusted opening balance	(474,542)	96,853	348,393	(29,296)
Comprehensive income				
Surplus/(deficit) for the period	(14,263)	–	–	(14,263)
Total comprehensive income	(14,263)	–	–	(14,263)
of which:				
Attributable to the Australian Government	(14,263)	–	–	(14,263)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	3,911	3,911
Sub-total transactions with owners	–	–	3,911	3,911
Estimated closing balance as at 30 June 2026	(488,805)	96,853	352,304	(39,648)
Closing balance attributable to the Australian Government	(488,805)	96,853	352,304	(39,648)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	630,042	582,991	432,013	420,575	417,511
Rendering of services	41,252	33,861	34,565	35,343	36,100
Net GST received	15,753	7,987	7,390	6,865	7,668
Total cash received	687,047	624,839	473,968	462,783	461,279
Cash used					
Employees	458,724	428,677	323,661	315,942	317,406
Suppliers	154,819	130,416	84,217	80,326	77,003
Interest payments on lease liability	7,885	7,549	7,198	6,829	6,426
Other	210	159	149	145	146
s74 receipts transferred to Official Public Account	40,996	33,625	34,330	35,128	35,885
Total cash used	662,634	600,426	449,555	438,370	436,866
Net cash from/(used by) operating activities	24,413	24,413	24,413	24,413	24,413
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	7,366	3,911	3,977	4,020	4,071
Total cash used	7,366	3,911	3,977	4,020	4,071
Net cash from/(used by) investing activities	(7,366)	(3,911)	(3,977)	(4,020)	(4,071)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,366	3,911	3,977	4,020	4,071
Total cash received	7,366	3,911	3,977	4,020	4,071
Cash used					
Principal payments of lease liability	24,413	24,413	24,413	24,413	24,413
Total cash used	24,413	24,413	24,413	24,413	24,413
Net cash from/(used by) financing activities	(17,047)	(20,502)	(20,436)	(20,393)	(20,342)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,091	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 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	3,867	3,911	3,977	4,020	4,071
Total new capital appropriations	3,867	3,911	3,977	4,020	4,071
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,867	3,911	3,977	4,020	4,071
Total items	3,867	3,911	3,977	4,020	4,071
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	3,867	3,911	3,977	4,020	4,071
TOTAL	3,867	3,911	3,977	4,020	4,071
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,867	3,911	3,977	4,020	4,071
Total cash used to acquire assets	3,867	3,911	3,977	4,020	4,071

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget Year 2025-26)

	Buildings and leasehold improvements \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	54,961	5,312	1,468	61,741
Gross book value – ROU assets	602,515	848	–	603,363
Accumulated depreciation/amortisation and impairment	(9,570)	(1,363)	(1,171)	(12,104)
Accumulated depreciation/amortisation and impairment – ROU assets	(174,588)	(487)	–	(175,075)
Opening net book balance	473,318	4,310	297	477,925
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	3,461	350	100	3,911
Total additions	3,461	350	100	3,911
Other movements				
Depreciation/amortisation expense	(8,783)	(530)	(20)	(9,333)
Depreciation/amortisation on ROU assets	(29,170)	(173)	–	(29,343)
Total other movements	(37,953)	(703)	(20)	(38,676)
As at 30 June 2026				
Gross book value	58,422	5,662	1,568	65,652
Gross book value – ROU assets	602,515	848	–	603,363
Accumulated depreciation/amortisation and impairment	(18,353)	(1,893)	(1,191)	(21,437)
Accumulated depreciation/amortisation and impairment – ROU assets	(203,758)	(660)	–	(204,418)
Closing net book balance	438,826	3,957	377	443,160

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026, Supply Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	273,035	1,494,006	1,478,298	1,399,233	1,621,506
Subsidies	64,613	25,381	16,254	16,017	11,000
Grants	2,920,145	1,630,800	1,392,538	1,266,801	1,202,599
Personal benefits	145,867,479	152,720,502	158,705,013	163,503,649	169,408,374
Write-down and impairment of assets	11,106	58,134	61,288	48,299	38,190
Fair value loss	19,127	37,505	48,038	59,803	83,896
Payments to corporate entities	35,813,877	39,170,768	41,643,023	44,988,472	48,515,213
Other expenses	24,734	–	–	–	–
Total expenses administered on behalf of Government	184,994,116	195,137,096	203,344,452	211,282,274	220,880,778
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Recoveries and rendering of services	563,037	739,538	811,119	779,045	535,450
Interest	86,503	68,306	54,657	54,657	48,591
Special accounts revenue	3,384	–	–	–	–
Dividends	2,100	1,000	1,000	1,000	2,500
Competitive neutrality revenue	7,294	7,294	7,294	7,294	7,294
Other revenue	12,994	9,613	9,616	9,620	9,059
Total non-taxation revenue	675,312	825,751	883,686	851,616	602,894
Total own-source revenue administered on behalf of Government	675,312	825,751	883,686	851,616	602,894
Total own-source income administered on behalf of Government	675,312	825,751	883,686	851,616	602,894
Net (cost of)/contribution by services	(184,318,804)	(194,311,345)	(202,460,766)	(210,430,658)	(220,277,884)
Total comprehensive income/(loss)	(184,318,804)	(194,311,345)	(202,460,766)	(210,430,658)	(220,277,884)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	27,260	28,437	28,602	28,602	28,602
Receivables	5,842,983	6,255,674	6,774,982	7,190,590	7,581,381
Investments	2,314,460	2,348,733	2,329,947	2,346,354	2,383,661
Total financial assets	8,184,703	8,632,844	9,133,531	9,565,546	9,993,644
Total assets administered on behalf of Government	8,184,703	8,632,844	9,133,531	9,565,546	9,993,644
LIABILITIES					
Payables					
Personal benefits payable	3,451,616	3,898,896	3,835,201	3,495,958	3,855,459
Suppliers	75,490	75,457	75,457	75,457	75,457
Subsidies	41,770	33,583	25,170	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	3,604,427	4,043,487	3,971,379	3,632,136	3,991,637
Provisions					
Personal benefits provision	4,049,743	4,117,030	4,133,343	4,140,726	4,155,182
Total provisions	4,049,743	4,117,030	4,133,343	4,140,726	4,155,182
Total liabilities administered on behalf of Government	7,654,170	8,160,517	8,104,722	7,772,862	8,146,819
Net assets/(liabilities)	530,533	472,327	1,028,809	1,792,684	1,846,825

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	48,547	31,113	19,530	22,234	57,925
GST received	307,765	302,643	274,263	257,658	275,941
Goods and services	513,250	705,998	804,757	795,950	614,282
Dividends	2,100	1,000	1,000	1,000	2,500
Personal benefits recoveries	729,447	703,698	705,183	719,983	733,233
Housing Australia Future Fund acute housing	51,857	39,866	6,304	1,473	500
Total cash received	1,652,966	1,784,318	1,811,037	1,798,298	1,684,381
Cash used					
Grants	3,202,243	1,784,994	1,518,990	1,384,617	1,316,443
Subsidies	78,604	33,568	24,667	16,017	11,000
Personal benefits	146,482,002	153,117,545	159,760,842	164,672,121	170,011,784
Suppliers	298,735	1,642,417	1,626,038	1,539,004	1,783,532
Payments to corporate entities	35,813,877	39,170,768	41,643,023	44,988,472	48,515,213
Other	24,734	–	–	–	–
Housing Australia Future Fund acute housing	51,857	39,866	6,304	1,473	500
Total cash used	185,952,052	195,789,158	204,579,864	212,601,704	221,638,472
Net cash from/(used by) operating activities	(184,299,086)	(194,004,840)	(202,768,827)	(210,803,406)	(219,954,091)
INVESTING ACTIVITIES					
Cash received					
Repayments of loans and advances	89,421	108,693	133,791	161,595	141,505
Total cash received	89,421	108,693	133,791	161,595	141,505
Cash used					
Advances and loans made	362,110	436,009	519,972	595,181	639,423
Total cash used	362,110	436,009	519,972	595,181	639,423
Net cash from/(used by) investing activities	(272,689)	(327,316)	(386,181)	(433,586)	(497,918)
Net increase/(decrease) in cash held	(184,571,775)	(194,332,156)	(203,155,008)	(211,236,992)	(220,452,009)

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June) (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	29,188	27,260	28,437	28,602	28,602
Cash from Official Public Account for:					
– Appropriations	186,300,488	196,229,955	204,952,174	213,054,892	222,278,086
Cash to Official Public Account for:					
– Appropriations	1,730,641	1,896,622	1,797,001	1,817,900	1,823,577
Cash and cash equivalents at end of reporting period	27,260	28,437	28,602	28,602	31,102

Prepared on Australian Accounting Standards basis.

Australian Institute of Family Studies

Entity resources and planned performance

This page is intentionally blank

Australian Institute of Family Studies

Section 1: Entity overview and resources	87
1.1 Strategic direction statement.....	87
1.2 Entity resource statement	89
1.3 Budget measures	90
Section 2: Outcomes and planned performance	91
2.1 Budgeted expenses and performance for Outcome 1.....	92
Section 3: Budgeted financial statements	106
3.1 Budgeted financial statements	106

This page is intentionally blank

Australian Institute of Family Studies

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Institute of Family Studies (AIFS) is the Australian Government's key research agency in the area of family wellbeing. As an independent statutory authority, AIFS conducts high-quality, impartial research into the wellbeing of Australian families, to inform government policy and promote evidence-based practice in the family services sector.

The Australian Gambling Research Centre (AGRC) is also situated within AIFS.

AIFS helps improve the lives of families by conducting and promoting research, evaluation, and knowledge translation activities. The focus across these activities is on maximising opportunities and addressing challenges associated with major forces, trends and transitions that are impacting Australian families now and into the future.

Priority activities

In 2025-26 and forward years, AIFS will continue to produce timely, policy-relevant, rigorous and impactful research, evaluation and knowledge translation services on a broad range of family related issues.

AIFS will continue to use its appropriations to examine demographic trends and family formation, individual and family wellbeing, work-family balance, and other aspects of family functioning and interaction with society - including through interactive online reporting on indicators of family wellbeing.

The AGRC will release a report based on data from the Gambling Prevalence Study Pilot to estimate national gambling prevalence, evaluate policy interventions, and assess gambling harms in the community.

Under long term contracts with the DSS and the Department of Health and Aged Care respectively, AIFS will continue to run two significant longitudinal studies - *Growing up in Australia: The Longitudinal Study of Australian Children (LSAC)* and *Ten to Men: the Australian Longitudinal Study of Male Health (TTM)*.

LSAC will release its Wave 10 data, and TTM will complete its Wave 5 data collection, based on existing cohorts. Both studies will continue to build the evidence base on young people, men and their families, to inform policy and practice.

Having completed its major report based on 10 years of data collection with the same cohort, a third longitudinal study, *Building a New Life in Australia: The Longitudinal Study of Humanitarian Migrants*, will complete a scoping study for a new cohort.

AIFS will continue to operate the Child Family Community Australia Information Exchange, and the partnership with Emerging Minds National Centre for Child Mental Health to synthesise the latest research evidence on how to support family welfare and child mental health and communicate this to services and professionals working with children and families.

Specifically, AIFS will work with Family Mental Health Support Services to build capability through the development of targeted resources and training. AIFS will also work with DSS, the Safe and Supported Working Groups and the Aboriginal and Torres Strait Islander Leadership Group on three projects under *Safe and Supported: The National Framework for Protecting Australia's Children*.

AIFS will also continue to support child and family services funded under the DSS Families and Children activity to evaluate the outcomes of their work and enlarge the evidence base for good practice and to improve understanding of how evidence is used in decision making.

AIFS will continue to conduct commissioned research and disseminate findings relating to separating and separated families, people who experience domestic, family and sexual violence and in relation to the abuse of older people.

As required, AIFS will also continue to undertake research on the families of current and ex-serving members of the Australian Defence Force, including their experiences of service life, wellbeing and service and support needs.

As one of only four accredited Commonwealth Accredited Data Service Providers, AIFS will continue to enhance lifecourse research through secure and ethical data linkages across health, education and social services – enabling cross-sector research, evaluation and policy making that strengthens Government's ability to deliver evidence-based services for families and communities.

A full list of AIFS' research reports and supporting research is provided on the AIFS website.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for Outcome 1' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Institute of Family Studies resource statement – Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	5,689	7,561
Departmental appropriation (c)	4,708	4,781
s74 External Revenue receipts (d)	18,849	20,038
Departmental capital budget (e)	205	208
Total departmental annual appropriations	29,451	32,588
Total departmental resourcing	29,451	32,588
Total resourcing for the Australian Institute of Family Studies	29,451	32,588
	2024-25	2025-26
Average staffing level (number)	102	98

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.

(b) Estimated adjusted balance carried forward from previous year.

(c) Excludes departmental capital budget.

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

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1), Supply Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures relating to AIFS are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: Australian Institute of Family Studies 2025-26 Budget Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook

		2024-25	2025-26	2026-27	2027-28	2028-29
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
Savings from External Labour – further extension (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(67)
Total		–	–	–	–	(67)
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	–	–	–	(67)
Total		–	–	–	–	(67)

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

(a) The full measure description and details appear in *Budget Paper No. 2* under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statement for AIFS can be found at: www.aifs.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

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

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 – Australian Institute of Family Studies					
Departmental expenses					
Departmental appropriation	4,708	4,781	4,893	4,951	4,998
s74 External Revenue (a)	19,995	20,072	16,781	16,330	17,280
Expenses not requiring appropriation in the Budget year (b)	710	550	517	260	382
Departmental Total	25,413	25,403	22,191	21,541	22,660
Total expenses for Program 1.1	25,413	25,403	22,191	21,541	22,660
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	4,708	4,781	4,893	4,951	4,998
s74 External Revenue (a)	19,995	20,072	16,781	16,330	17,280
Expenses not requiring appropriation in the Budget year (b)	710	550	517	260	382
Departmental Total	25,413	25,403	22,191	21,541	22,660
Total expenses for Outcome 1	25,413	25,403	22,191	21,541	22,660

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

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

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities		
<p>Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Key activities	<ul style="list-style-type: none"> • National leadership on the emerging issues and trends impacting families and family policy, and gambling harms utilising family-focused and inclusive approaches to research design, methodology and analysis. • Provision of trusted, high quality research advice to government, by being responsive to emerging policy priorities and questions and building collaborative relationships across government agencies. • Provision of relevant and timely publications, activities and resources that build the capacity and support the evidence-informed practice of services. • Processes, practices and systems that ensure a supportive and productive organisational culture, efficient and effective use of resources, responsible financial stewardship, and performance accountability. 	
Year	Performance measures	Expected performance results
Current year 2024-25	Research excellence and leadership in family wellbeing	
	<p>Committee membership (Number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth government, State and Territory governments and others).</p>	<p>Year-end target: 30 Year-end forecast: 30 <i>Expected performance result: On track.</i></p>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals: <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Expected performance results
Current year 2024-25	Research excellence and leadership in family wellbeing (continued)	
	Requests for advice (Number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth government, State and Territory governments and others (includes submissions and other less formal public advice)).	Year-end target: 10 Year-end forecast: 10 <i>Expected performance result: On track.</i>
	Media coverage – growth rate (Number of media mentions and as proportion of prior year number).	Year-end target: 10 per cent Year-end forecast: Less than 5 per cent <i>Expected performance result: At risk.</i>
	Media comments – growth rate (Number of requests for media comments and as proportion of prior year number).	Year-end target: 10 per cent Year-end forecast: Less than 5 per cent <i>Expected performance result: At risk.</i>
	Stakeholder perception of rigour of research (Number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families).	Year-end target: 75 per cent Year-end forecast: 75 per cent <i>Expected performance result: On track.</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence.		
Year	Performance measures	Expected performance results
Current year 2024-25	Trusted partners and providers of research and advice to inform the Government's family and gambling policies	
	Select tenders – win rate (Number of select tender invitations (panel and direct approach) and proportion won).	Year-end target: 70 per cent Year-end forecast: 70 per cent <i>Expected performance result: On track.</i>
	Non-select tenders – win rate (Number of non-select tender invitations (open tender) and proportion won).	Year-end target: 40 per cent Year-end forecast: 40 per cent <i>Expected performance result: On track.</i>
	Stakeholder perception of policy relevance of research (Number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed).	Year-end target: 75 per cent Year-end forecast: 75 per cent <i>Expected performance result: On track.</i>
	Stakeholder use of AIFS research to inform policy (Number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy).	Year-end target: 75 per cent Year-end forecast: 75 per cent <i>Expected performance result: On track.</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals: <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Expected performance results
Current year 2024-25	Accessible research and evaluation resources to support family and community services	
	Stakeholder perception of accessibility (Number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed).	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track.</i>
	Stakeholder perception of relevance (Number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research).	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track.</i>
	Application in practice (Number of Child Family Community Australia (CFCA) respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents).	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track.</i>
	Development in practice (Number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents).	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track.</i>
	Evaluation capability (Number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents).	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track.</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence.		
Year	Performance measures	Expected performance results
Current year 2024-25	A sustainable organisational culture of excellence	
	Repeat business (Percentage of contract revenue that comes from repeat customers).	Year-end target: 80 per cent Year-end forecast: 90 per cent <i>Expected performance result: On track.</i>
	Revenue growth (Amount of additional contract revenue earned during the financial year (FY) as a proportion the amount of contract revenue earned in the previous FY).	Year-end target: 5 per cent Year-end forecast: 10 per cent <i>Expected performance result: On track.</i>
	Contract value (Remaining value of long-term contracts (i.e. contracts which have more than 2 years remaining) as a proportion of remaining value of all contracts).	Year-end target: 50 per cent Year-end forecast: 50 per cent <i>Expected performance result: On track.</i>
	Staff satisfaction (Number of staff agreeing they are satisfied with their job as a proportion of staff surveyed).	Year-end target: 75 per cent Year-end forecast: 75 per cent <i>Expected performance result: On track.</i>
	Attrition rate (Number of staff who concluded employment at AIFS during the FY as a proportion of all staff employed during the FY).	Year-end target: 25 per cent Year-end forecast: 25 per cent <i>Expected performance result: On track.</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals: <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Planned performance results
Budget Year 2025-26	Research excellence and leadership in family wellbeing	
	Committee membership (Number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth government, State and Territory governments and others).	Year-end target: 30
	Requests for advice (Number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth government, State and Territory governments and others (includes submissions and other less formal public advice)).	Year-end target: 15
	Media coverage – growth rate (Number of media mentions and as proportion of prior year number).	Year-end target: 12 per cent
	Media comments – growth rate (Number of requests for media comments and as proportion of prior year number).	Year-end target: 12 per cent
	Stakeholder perception of rigour of research (Number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families).	Year-end target: 80 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence.		
Year	Performance measures	Planned performance results
Budget Year 2025-26	Trusted partners and providers of research and advice to inform the Government's family and gambling policies	
	Select tenders – win rate (Number of select tender invitations (panel and direct approach) and proportion won).	Year-end target: 70 per cent
	Non-select tenders – win rate (Number of non-select tender invitations (open tender) and proportion won).	Year-end target: 40 per cent
	Stakeholder perception of policy relevance of research (Number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed).	Year-end target: 80 per cent
	Stakeholder use of AIFS research to inform policy (Number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy).	Year-end target: 80 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Planned performance results
Budget Year 2025-26	Accessible research and evaluation resources to support family and community services	
	<p>Stakeholder perception of accessibility (Number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed).</p>	Year-end target: 90 per cent
	<p>Stakeholder perception of relevance (Number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research).</p>	Year-end target: 90 per cent
	<p>Application in practice (Number of CFCA respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents).</p>	Year-end target: 90 per cent
	<p>Development in practice (Number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents).</p>	Year-end target: 90 per cent
	<p>Evaluation capability (Number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents).</p>	Year-end target: 90 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals: <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Planned performance results
Budget Year 2025-26	A sustainable organisational culture of excellence	
	Repeat business (Percentage of contract revenue that comes from repeat customers).	Year-end target: 80 per cent
	Revenue growth (Amount of additional contract revenue earned during the FY as a proportion the amount of contract revenue earned in the previous FY).	Year-end target: 5 per cent
	Contract value (Remaining value of long-term contracts (i.e. contracts which have more than 2 years remaining) as a proportion of remaining value of all contracts).	Year-end target: 50 per cent
	Staff satisfaction (Number of staff agreeing they are satisfied with their job as a proportion of staff surveyed).	Year-end target: 80 per cent
	Attrition rate (Number of staff who concluded employment at the Institute during the FY as a proportion of all staff employed during the FY).	Year-end target: 20 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Planned performance results
Forward Estimates 2026-27 to 2028-29	Research excellence and leadership in family wellbeing	
	<p>Committee membership (Number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth government, State and Territory governments and others).</p>	2026-27 Year-end target: 35 2027-28 Year-end target: 35 2028-29 Year-end target: 40
	<p>Requests for advice (Number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth government, State and Territory governments and others (includes submissions and other less formal public advice)).</p>	Year-end target: 20
	<p>Media coverage – growth rate (Number of media mentions and as proportion of prior year number).</p>	Year-end target: 15 per cent
	<p>Media comments – growth rate (Number of requests for media comments and as proportion of prior year number).</p>	Year-end target: 15 per cent
	<p>Stakeholder perception of rigour of research (Number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families).</p>	2026-27 Year-end target: 85 per cent 2027-28 Year-end target: 90 per cent 2028-29 Year-end target: 90 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals: <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Planned performance results
Forward Estimates 2026-27 to 2028-29	Trusted partners and providers of research and advice to inform the Government's family and gambling policies	
	Select tenders – win rate (Number of select tender invitations (panel and direct approach) and proportion won).	Year-end target: 70 per cent
	Non-select tenders – win rate (Number of non-select tender invitations (open tender) and proportion won).	Year-end target: 40 per cent
	Stakeholder perception of policy relevance of research (Number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed).	2025-26 Year-end target: 85 per cent 2026-27 Year-end target: 90 per cent 2027-28 Year-end target: 90 per cent
	Stakeholder use of AIFS research to inform policy (Number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy).	2025-26 Year-end target: 85 per cent 2026-27 Year-end target: 90 per cent 2027-28 Year-end target: 90 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.1 – Australian Institute of Family Studies – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Trusted partners and providers of research and advice to inform Government's family and gambling policies 3. Accessible research and evaluation resources to support family and community services 4. A sustainable organisational culture of excellence. 		
Year	Performance measures	Planned performance results
Forward Estimates 2026-27 to 2028-29	Accessible research and evaluation resources to support family and community services	
	<p>Stakeholder perception of accessibility (Number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed).</p>	Year-end target: 90 per cent
	<p>Stakeholder perception of relevance (Number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research).</p>	Year-end target: 90 per cent
	<p>Application in practice (Number of CFCA respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents).</p>	Year-end target: 90 per cent
	<p>Development in practice (Number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents).</p>	Year-end target: 90 per cent
	<p>Evaluation capability (Number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents).</p>	Year-end target: 90 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Planned performance results
Forward Estimates 2026-27 to 2028-29	A sustainable organisational culture of excellence	
	Repeat business (Percentage of contract revenue that comes from repeat customers).	Year-end target: 80 per cent
	Revenue growth (Amount of additional contract revenue earned during the FY as a proportion the amount of contract revenue earned in the previous FY).	Year-end target: 5 per cent
	Contract value (Remaining value of long-term contracts (i.e. contracts which have more than 2 years remaining) as a proportion of remaining value of all contracts).	Year-end target: 50 per cent
	Staff satisfaction (Number of staff agreeing they are satisfied with their job as a proportion of staff surveyed).	2026-27 Year-end target: 85 per cent 2027-28 Year-end target: 90 per cent 2028-29 Year-end target: 90 per cent
	Attrition rate (Number of staff who concluded employment at the Institute during the FY as a proportion of all staff employed during the FY).	Year-end target: 20 per cent
Material changes to Program 1.1 resulting from 2025-26 Budget measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Income and expenses

AIFS is budgeting for a break-even position in the budget year and forward years after adjusting for depreciation expenses, amortisation expenses and lease principal repayment. The breakeven estimate is based on there being sufficient project revenue in future years from commissioned research projects.

Total own-source revenue for 2025-26 is expected to be \$20.1 million and revenue from the Government is expected to be \$4.8 million.

Balance sheet

AIFS has a budgeted net liability position of \$1.7 million at 30 June 2026.

Total assets at 30 June 2026 are estimated to be \$18.2 million, comprising \$15.7 million in financial assets and \$2.5 million in non-financial assets.

Total liabilities at 30 June 2026 are estimated to be \$19.9 million, including accrued employee entitlements, which total \$3.1 million, supplier payables \$1.3 million and unearned revenue \$13.9 million.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	15,956	15,448	15,658	16,230	16,799
Suppliers	8,123	8,789	5,374	4,521	5,512
Depreciation and amortisation (a)	1,262	1,141	1,148	790	349
Finance costs	38	25	11	–	–
Total expenses	25,379	25,403	22,191	21,541	22,660
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	19,992	20,019	15,828	16,277	16,327
Other revenue	3	53	953	53	953
Total own-source revenue	19,995	20,072	16,781	16,330	17,280
Gains					
Other gains	33	33	33	33	33
Total gains	33	33	33	33	33
Total own-source income	20,028	20,105	16,814	16,363	17,313
Net (cost of)/contribution by services	(5,351)	(5,298)	(5,377)	(5,178)	(5,347)
Revenue from Government	4,708	4,781	4,893	4,951	4,998
Surplus/(deficit) attributable to the Australian Government	(643)	(517)	(484)	(227)	(349)
Total comprehensive income/(loss) attributable to the Australian Government	(643)	(517)	(484)	(227)	(349)

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) – as per the statement of Comprehensive Income	(643)	(517)	(484)	(227)	(349)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	713	592	599	337	349
plus: depreciation/amortisation expenses for ROU assets (b)	549	549	549	453	–
less: lease principal repayments (b)	(585)	(624)	(664)	(563)	–
Net cash operating surplus/(deficit)	34	–	–	–	–

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,845	3,453	2,961	3,285	2,907
Trade and other receivables	8,750	11,389	9,639	10,029	10,957
Other financial assets	674	859	788	783	823
Total financial assets	12,269	15,701	13,388	14,097	14,687
Non-financial assets					
Property, plant and equipment	2,898	2,032	1,248	633	456
Intangibles	354	174	–	–	–
Other non-financial assets	312	327	403	360	430
Total non-financial assets	3,564	2,533	1,651	993	886
Total assets	15,833	18,234	15,039	15,090	15,573
LIABILITIES					
Payables					
Suppliers	1,038	1,275	864	759	902
Other payables	10,982	13,856	11,781	12,277	12,499
Total payables	12,020	15,131	12,645	13,036	13,401
Interest bearing liabilities					
Leases	1,851	1,227	563	–	–
Total interest bearing liabilities	1,851	1,227	563	–	–
Provisions					
Employee provisions	2,916	3,139	3,366	3,603	3,852
Other provisions	429	429	429	429	429
Total provisions	3,345	3,568	3,795	4,032	4,281
Total liabilities	17,216	19,926	17,003	17,068	17,682
Net assets	(1,383)	(1,692)	(1,964)	(1,978)	(2,109)
EQUITY*					
Parent entity interest					
Contributed equity	5,529	5,737	5,949	6,162	6,380
Asset revaluation reserve	256	256	256	256	256
Accumulated deficit	(7,168)	(7,685)	(8,169)	(8,396)	(8,745)
Total parent entity interest	(1,383)	(1,692)	(1,964)	(1,978)	(2,109)
Total equity	(1,383)	(1,692)	(1,964)	(1,978)	(2,109)

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 2025-26)

	Accumulated deficit \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(7,168)	256	5,529	(1,383)
Adjusted opening balance	(7,168)	256	5,529	(1,383)
Comprehensive income				
Surplus/(deficit) for the period	(517)	–	–	(517)
Total comprehensive income	(517)	–	–	(517)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	208	208
Sub-total transactions with owners	–	–	208	208
Closing balance attributable to the Australian Government	(7,685)	256	5,737	(1,692)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,808	4,928	4,893	4,951	4,998
Sale of goods and rendering of services	18,708	20,038	15,993	16,266	15,555
GST received	62	8	1	3	2
Other	141	–	1,024	58	913
Total cash received	23,719	24,974	21,911	21,278	21,468
Cash used					
Employees	15,598	15,164	15,922	15,879	16,486
Suppliers	7,523	8,534	5,828	4,550	5,406
Interest payments on lease liability	38	25	11	–	–
Other	16	132	–	–	–
Total cash used	23,175	23,855	21,761	20,429	21,892
Net cash from/(used by) operating activities	544	1,119	150	849	(424)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	159	95	190	175	172
Total cash used	159	95	190	175	172
Net cash from/(used by) investing activities	(159)	(95)	(190)	(175)	(172)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	205	208	212	213	218
Total cash received	205	208	212	213	218
Cash used					
Principal payments on lease liability	585	624	664	563	–
Total cash used	585	624	664	563	–
Net cash from/(used by) financing activities	(380)	(416)	(452)	(350)	218
Net increase/(decrease) in cash held	5	608	(492)	324	(378)
Cash and cash equivalents at the beginning of the reporting period	2,840	2,845	3,453	2,961	3,285
Cash and cash equivalents at the end of the reporting period	2,845	3,453	2,961	3,285	2,907

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	205	208	211	213	218
Total new capital appropriations	205	208	211	213	218
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	205	208	211	213	218
Total items	205	208	211	213	218
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	159	95	190	175	172
TOTAL	159	95	190	175	172
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	159	95	190	175	172
Total cash used to acquire assets	159	95	190	175	172

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget Year 2025-26)

	Other Property plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025			
Gross book value	2,932	889	3,821
Gross book value – ROU assets	4,844	–	4,844
Accumulated depreciation/amortisation and impairment	(1,585)	(535)	(2,120)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,293)	–	(3,293)
Opening net book balance	2,898	354	3,252
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	95	–	95
Total additions	95	–	95
Other movements			
Depreciation/amortisation expense	(412)	(180)	(592)
Depreciation/amortisation expense on ROU assets	(549)	–	(549)
Total other movements	(961)	(180)	(1,141)
As at 30 June 2026			
Gross book value	3,027	889	3,916
Gross book value – ROU assets	4,844	–	4,844
Accumulated depreciation/amortisation and impairment	(1,997)	(715)	(2,712)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,842)	–	(3,842)
Closing net book balance	2,032	174	2,206

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-26, (Supply Bill No. 1) 2025-26 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

This page is intentionally blank

Domestic, Family and Sexual Violence Commission

Entity resources and planned performance

This page is intentionally blank

Domestic, Family and Sexual Violence Commission

Section 1: Entity overview and resources	119
1.1 Strategic direction statement.....	119
1.2 Entity resource statement	120
1.3 Budget measures	121
Section 2: Outcomes and planned performance	122
2.1 Budgeted expenses and performance for Outcome 1.....	123
Section 3: Budgeted financial statements.....	128
3.1 Budgeted financial statements	128

This page is intentionally blank

Domestic, Family and Sexual Violence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Domestic, Family and Sexual Violence Commission (DFSV Commission) is an executive agency under the *Public Service Act 1999* and is a non-corporate Commonwealth entity under the PGPA Act.

To undertake its functions as outlined in the Executive Order, the DFSV Commission has defined four objectives within its Strategic Plan 2023-2026.

- Promote the objectives of the *National Plan to End Violence Against Women and Children 2022-2032* (National Plan) to end gender-based violence and monitor impact.
- Amplify the voices of people with lived and living experience for meaningful engagement in shaping policy design and service delivery.
- Foster collaboration and coordination across government and community to enhance connection and reduce fragmentation and improve outcomes for people with lived or living experience of domestic, family or sexual violence.
- Provide strategic advice to inform strengthened policy and practice, and improved outcomes.

The DFSV Commission provides a yearly report to Parliament on the progress toward achieving the National Plan objectives.

The DFSV Commission amplifies the voices of people with lived experience through the Lived Experience Advisory Council as a key engagement mechanism intended to inform government on policies and programs relating to the prevention or response of domestic, family and sexual violence.

The DFSV Commission informs priorities for policy, research and data collection through coordinated discussions across Commonwealth, state and territory governments and the not-for profit and private sectors.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (Government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Domestic, Family and Sexual Violence Commission resource statement – Budget estimates for 2025-26 as at Budget March 2025

	<i>2024-25 Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Departmental appropriation	5,723	5,778
Total departmental annual appropriations	<u>5,723</u>	<u>5,778</u>
Total departmental resourcing	5,723	5,778
Total resourcing for the Domestic, Family and Sexual Violence Commission	5,723	5,778
Average staffing level (number)	<i>2024-25 18</i>	<i>2025-26 22</i>

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.

1.3 Budget measures

There are no new Budget measures relating to DFSV Commission.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statement for DFSV Commission can be found at: www.dfsvc.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Department of Social Services

Program

- Program 2.1 – Families and Communities

Contribution to Outcome 1 made by linked programs

DSS has responsibility for the National Plan. One of the six cross-cutting principles of the National Plan is ensuring that people with lived experiences of violence inform policies and solutions. DSS funds DFSV Commission to auspice the Lived Experience Advisory Council as a formal mechanism for embedding victim-survivor engagement at the national level.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 – Domestic, Family and Sexual Violence Commission					
Departmental expenses					
Departmental appropriation	5,723	5,778	6,380	5,413	5,482
Departmental Total	5,723	5,778	6,380	5,413	5,482
Total expenses for Program 1.1	5,723	5,778	6,380	5,413	5,482
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	5,723	5,778	6,380	5,413	5,482
Departmental Total	5,723	5,778	6,380	5,413	5,482
Total expenses for Outcome 1	5,723	5,778	6,380	5,413	5,482

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below 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. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

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		
Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Amplify the voices of people with lived experience	
Year	Performance measure	Expected performance results
Current Year 2024-25	A supportive and structured approach to engagement with people with lived experience of domestic, family and sexual violence is implemented.	The Lived Experience Advisory Council is operating effectively and sustainably, holding quarterly meetings. The Lived Experience Advisory Council's strategic focus and ways of working with government are co-designed and established. <i>Expected performance result: Achieved.</i>
Year	Performance measure	Planned performance results
Budget Year 2025-26	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Promote and enhance coordination across Commonwealth, state and territory governments, and the not-for-profit and private sectors	
Year	Performance measure	Expected performance results
Current Year 2024-25	Engagement and communication activities that support collaboration and the sharing of policy, knowledge and practice across jurisdictions and silos are delivered.	Key mechanisms are in place to bring together Government, not-for-profit and private sector actors to enhance collaboration and coordination. <i>Expected performance result: Achieved.</i>
Year	Performance measure	Planned performance results
Budget Year 2025-26	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.
Key Activity	Inform priorities for policy, research and data collection in cooperation with jurisdictions and relevant organisations and agencies	
Year	Performance measure	Expected performance results
Current Year 2024-25	Coordination across Commonwealth, state and territory governments, and the not-for-profit and private sectors is promoted.	Collaborative partnerships are established with key organisations and agencies and the not-for-profit and shared priorities are agreed upon. <i>Expected performance result: Achieved.</i>
Year	Performance measure	Planned performance results
Budget Year 2025-26	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Promote the objectives of the National Plan, and undertake reporting towards the actions and targets of the National Plan	
Year	Performance measure	Expected performance results
Current Year 2024-25	The annual progress report promoting and informing government on the progress towards achieving the National Plan targets.	Promotion of the objectives of the National Plan through the Commissioner's participation in public forums and engagements. Delivery of a report to Parliament on the progress towards the objectives of the National Plan. <i>Expected performance result: Achieved.</i>
Year	Performance measure	Planned performance results
Budget Year 2025-26	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	To be updated in the 2025-26 Corporate Plan.	In development. The measure and target are being reconsidered ahead of the DFSV Commission's 2025-26 Corporate Plan.
Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 2025-26 to 2028-29. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	4,113	4,127	4,592	3,706	3,709
Suppliers	1,610	1,651	1,788	1,707	1,773
Total expenses	5,723	5,778	6,380	5,413	5,482
Net (cost of)/contribution by services	(5,723)	(5,778)	(6,380)	(5,413)	(5,482)
Revenue from Government	5,723	5,778	6,380	5,413	5,482
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	50	50	50	50	50
Trade and other receivables	4,498	4,498	4,498	4,498	4,498
Total financial assets	4,548	4,548	4,548	4,548	4,548
Total assets	4,548	4,548	4,548	4,548	4,548
LIABILITIES					
Payables					
Suppliers	189	189	189	189	189
Other payables	543	543	543	543	543
Total payables	732	732	732	732	732
Provisions					
Employee provisions	27	27	27	27	27
Total provisions	27	27	27	27	27
Total liabilities	759	759	759	759	759
Net assets	3,789	3,789	3,789	3,789	3,789
EQUITY*					
Parent entity interest					
Retained surplus	3,789	3,789	3,789	3,789	3,789
Total parent entity interest	3,789	3,789	3,789	3,789	3,789
Total equity	3,789	3,789	3,789	3,789	3,789

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025-26)

	Retained earnings	Total equity
	\$'000	\$'000
Opening balance as at 1 July 2025		
Balance carried forward from previous period	3,789	3,789
Adjusted opening balance	3,789	3,789
Comprehensive income		
Surplus/(deficit) for the period	–	–
Closing balance attributable to the Australian Government	3,789	3,789

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,723	5,778	6,380	5,413	5,482
Net GST received	87	88	96	97	97
Total cash received	5,810	5,866	6,476	5,510	5,579
Cash used					
Employees	4,113	4,127	4,592	3,706	3,709
Suppliers	1,610	1,651	1,788	1,707	1,773
Net GST paid	87	88	96	97	97
Total cash used	5,810	5,866	6,476	5,510	5,579
Net cash from/(used by) operating activities	-	-	-	-	-
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	50	50	50	50	50
Cash and cash equivalents at the end of the reporting period	50	50	50	50	50

Prepared on Australian Accounting Standards basis.

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

Entity resources and planned performance

This page is intentionally blank

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

Section 1: Entity overview and resources	137
1.1 Strategic direction statement.....	137
1.2 Entity resource statement	138
1.3 Budget measures	139
Section 2: Outcomes and planned performance	140
2.1 Budgeted expenses and performance for Outcome 1.....	141
Section 3: Budgeted financial statements	144
3.1 Budgeted financial statements	144

This page is intentionally blank

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

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Commission for Aboriginal and Torres Strait Islander Children and Young People (National Commission) is an executive agency under the *Public Service Act 1999* and is a non-corporate Commonwealth entity under the PGPA Act.

As outlined in the Executive Order, the key functions of the National Commission are as follows:

- promote and protect the rights of Aboriginal and Torres Strait Islander children and young people through strategic policy advice and reports to Government on matters affecting Aboriginal and Torres Strait Islander children and young people, and their families.
- provide advice to Government on and inform the implementation of key policy frameworks which seek to improve outcomes for Aboriginal and Torres Strait Islander children and young people and their families.
- promote and enhance coordination across Commonwealth and state and territory governments, commissioners, guardians and advocates and non-government organisations on matters related to Aboriginal and Torres Strait Islander children and young people.
- undertake consultation with Aboriginal and Torres Strait Islander children and young people and their families, relevant Commonwealth and state and territory governments, commissioners, guardians and advocates and non-government organisations.
- ensure the voices of Aboriginal and Torres Strait Islander children and young people and their families are reflected in advice to Government.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (Government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses for Outcome 1’ table in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Commission for Aboriginal and Torres Strait Islander Children and Young People resource statement – Budget estimates for 2025-26 as at Budget March 2025

	<i>2024-25 Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Departmental appropriation	765	3,154
Total departmental annual appropriations	765	3,154
Total departmental resourcing	765	3,154
Total resourcing for the National Commission for Aboriginal and Torres Strait Islander Children and Young People	765	3,154
	<i>2024-25</i>	2025-26
Average staffing level (number)	3	10

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.

1.3 Budget measures

There are no new Budget measures relating to the National Commission.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The corporate plan and annual performance statement for the National Commission will be available when published at: www.ncatsicyp.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Department of Social Services

Program

- Program 2.1 – Families and Communities

Contribution to Outcome 1 made by linked programs

Safe and Supported: The National Framework for Protecting Australia's Children 2021–2031 (Safe and Supported) includes actions to improve early intervention and targeted support, drive service access improvements for children and young people in out-of-home care in order to ensure their lifetime wellbeing outcomes are on par with their peers, and strategies to support the future sustainability of the child and family sector workforce. Safe and Supported sets out Australia's 10-year strategy to make significant and sustained progress in reducing the rates of child abuse and neglect and its intergenerational impacts.

The National Commission was established in collaboration with Aboriginal and Torres Strait Islander leaders under the Safe and Supported Aboriginal and Torres Strait Islander Action Plan. The National Commission will amplify the voices of Aboriginal and Torres Strait Islander children and young people by providing strategic advice about policy, reforms and services, and promoting and enhancing coordination on matters related to Aboriginal and Torres Strait Islander children and young people.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 – National Commission for Aboriginal and Torres Strait Islander Children and Young People					
Departmental expenses					
Departmental appropriation	765	3,154	–	–	–
Departmental Total	765	3,154	–	–	–
Total expenses for Program 1.1	765	3,154	–	–	–
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	765	3,154	–	–	–
Departmental Total	765	3,154	–	–	–
Total expenses for Outcome 1	765	3,154	–	–	–

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

Table 2.1.2: Performance measures for Outcome 1

The National Commission was established on 13 January 2025. The National Commission is in the process of developing performance measures that will be included in its 2025-26 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted statements of income and expenditure, and cash flows have been included for the financial years 2024-25 to 2028-29. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	765	1,956	–	–	–
Suppliers	–	1,198	–	–	–
Total expenses	765	3,154	–	–	–
Net (cost of)/contribution by services	(765)	(3,154)	–	–	–
Revenue from Government	765	3,154	–	–	–
Surplus/(deficit) attributable to the Australian Government	–	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	728	3,154	–	–	–
Total cash received	728	3,154	–	–	–
Cash used					
Employees	708	1,956	–	–	–
Suppliers	–	1,198	–	–	–
Total cash used	708	3,154	–	–	–
Net cash from/(used by) operating activities	–	–	–	–	–
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

National Disability Insurance Agency

Entity resources and planned
performance

This page is intentionally blank

National Disability Insurance Agency

Section 1: Entity overview and resources	151
1.1 Strategic direction statement.....	151
1.2 Entity resource statement	152
1.3 Budget measures	154
Section 2: Outcomes and planned performance	155
2.1 Budgeted expenses and performance for Outcome 1.....	156
Section 3: Budgeted financial statements	163
3.1 Budgeted financial statements	163

This page is intentionally blank

National Disability Insurance Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Disability Insurance Agency (NDIA) delivers the NDIS, which supports individuals with a significant and permanent disability (participants) to be more independent and engage socially and economically by providing reasonable and necessary disability related supports.

On 3 October 2024, a new function 'to prevent, detect, investigate and respond to misuse or abuse of, or criminal activity involving, the National Disability Insurance Scheme' was added to the NDIS Act. During 2025-26, NDIA will monitor its performance against the amended functions, as well as updated key activities, as it delivers a financially sustainable NDIS which delivers better outcomes for Australians with permanent and significant disability within a broader ecosystem of supports.

NDIA will continue to cooperate with Commonwealth, State and Territory, and local governments to achieve its purposes and deliver shared government priorities.

Further detail on the NDIA's purposes, operating context, and governance updates will be outlined in the 2025-26 Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Disability Insurance Agency resource statement – Budget estimates for 2025-26 as at March Budget 2025

	<i>2024-25 Estimated actual \$'000</i>	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	5,659,549	5,881,786
Funds from Government		
Annual appropriations – ordinary annual services (a) Outcome 1	2,252,660	2,428,247
Annual appropriations - other services (b) Equity injection	–	4,709
Total annual appropriations	2,252,660	2,432,956
Amounts received from related entities (c) Amounts from portfolio department	33,561,217	36,742,521
Total amounts received from related entities	33,561,217	36,742,521
Total funds from Government	35,813,877	39,175,477
Funds from other sources		
Contributions from state and territory governments (d)	11,711,538	12,219,117
Resources received free of charge (e)	872,790	867,280
Interest	493,090	428,038
Other (f)	40,000	30,000
Total funds from other sources	13,117,418	13,544,435
Total net resourcing for the National Disability Insurance Agency	54,590,844	58,601,698

	<i>2024-25</i>	2025-26
Average staffing level (number)	8,856	10,022

EMPTY

Third party payments from and on behalf of other entities

	<i>2024-25 Estimated actual \$'000</i>	2025-26 Estimate \$'000
Payments made to other entities for the provision of services		
Comcare	12,277	15,475
Department of Finance	19,457	21,032
Department of Health and Aged Care	327,917	308,883
Services Australia	33,466	23,604

Prepared on a resourcing (that is, appropriations available) basis.

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

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

(a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.

(b) Appropriation Bill (No. 2) 2025-26 and Supply Bill (No. 2) 2025-26.

(c) Commonwealth cash contribution for Program 1.1 – Reasonable and Necessary Supports for Participants.

(d) Cash contributions from state and territory governments.

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

(f) Other non-taxation revenue.

1.3 Budget measures

Budget measures relating to NDIA are detailed in *Budget Paper No. 2* and are summarised below.

**Table 1.2: National Disability Insurance Agency 2025-26 Budget measures
Measures announced since the 2024-25 Portfolio Additional Estimates
Statements**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Strengthening the National Disability Insurance Scheme (a)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	17,087	–	–	–
Total		–	17,087	–	–	–
Savings from External Labour – further extension (b)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(62,645)
Total		–	–	–	–	(62,645)
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	17,087	–	–	(62,645)
Total		–	17,087	–	–	(62,645)

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

(a) The measure also provides funding to be held in the Contingency Reserve of \$151.0 million over four years from 2025-26, and \$43.8 million per year from 2029-30 on an ongoing basis.

(b) The full measure description and details appear in *Budget Paper No. 2* under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statement for the NDIA can be found at: www.ndis.gov.au.

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 Disability Employment Services 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 (CRPD), all Commonwealth Agencies including the NDIA have 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 CRPD are reflected, enabling people with disability to live as active members in their communities.

Under the Disability Representative Organisations (DRO) Program, DSS provides the opportunity for people with disability, and their representative organisations, to have their views communicated to Government. Organisations funded under the DRO Program participate in a range of engagement activities with the Government, to ensure that disability issues and a diversity of voices are represented in decision-making, legislation, policy development and implementation of programs and policies that may affect people with disability.

Linked programs (continued)**Department of Social Services (continued)****Contribution to Outcome 1 made by linked programs (continued)**

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.

DSS is working to better support unpaid carers through the *National Carer Strategy 2024-2034* and accompanying National Carer Strategy Action Plan 2024-2027, released in December 2024. Together these provide a framework for co-designing, developing and delivering a suite of actions to ensure carers are recognised, valued and empowered in both their caring roles and in their own lives.

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 to 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.

Linked programs (continued)

Department of Social Services (continued)

Contribution to Outcome 1 made by linked programs (continued)

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.

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.

Linked programs (continued)

<p>Department of Health and Aged Care</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health and Suicide Prevention • Program 2.2 – Hearing Services • Program 3.2 – Aged Care Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Health and Aged Care contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers including through the provision of relevant supports to people with disability and NDIS participants.</p>
<p>Services Australia</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by supporting the NDIA with the delivery of shared services arrangements, provision of specialised resources, and the provision of payments on NDIA’s behalf.</p>
<p>NDIS Quality and Safeguards Commission</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration • Program 1.2 – Program support for the NDIS Quality and Safeguards Commission
<p>Contribution to Outcome 1 made by linked programs</p> <p>The NDIS Quality and Safeguards Commission contributes to improving the wellbeing and social and economic participation of people with disability, their families and their carers by: regulating NDIS providers; developing a nationally consistent approach to delivering quality and safeguards for people with disability receiving supports; registering providers who provide supports under the NDIS; managing complaints; receiving and acting on reportable incidents; providing leadership in behaviour support; and providing education and training for providers, workers and auditors.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 – Reasonable and Necessary Supports for Participants					
Revenue from Government					
Payment from related entities	33,561,217	36,742,521	40,045,657	43,484,321	46,971,458
Contributions from state and territory governments	11,711,538	12,219,117	13,172,998	14,151,446	15,270,549
Expenses not requiring appropriation in the Budget year (a)	10,905	(30,000)	(30,000)	(30,000)	(30,000)
Revenue from other independent sources (b)	872,790	867,280	435,505	–	–
Revenue – other (c)	40,000	30,000	30,000	30,000	30,000
Total expenses for Program 1.1	46,196,450	49,828,918	53,654,160	57,635,767	62,242,007
Program 1.2 – National Disability Insurance Agency and General Supports					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Expenses not requiring appropriation in the Budget year (a)	42,085	436	48,786	13,593	(7,307)
Revenue – other (c)	493,090	428,038	120,513	126,889	133,079
Total expenses for Program 1.2	2,787,835	2,856,721	1,766,665	1,644,633	1,669,527
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Payment from related entities	33,561,217	36,742,521	40,045,657	43,484,321	46,971,458
Contributions from state and territory governments	11,711,538	12,219,117	13,172,998	14,151,446	15,270,549
Expenses not requiring appropriation in the Budget year (a)	52,990	(29,564)	18,786	(16,407)	(37,307)
Revenue from other independent sources (b)	872,790	867,280	435,505	–	–
Revenue – other (c)	533,090	458,038	150,513	156,889	163,079
Total expenses for Outcome 1	48,984,285	52,685,639	55,420,825	59,280,400	63,911,534

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

(a) 'Expenses not requiring appropriation in the Budget year' includes AASB 16 Lease accounting treatment, 2025-26 technical operating surplus.

(b) 'Revenue from other independent sources' relates to services provided in-kind to participants on behalf of state and territory governments.

(c) 'Revenue - other' includes interest received and other non-taxation revenue.

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 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 2025-26 Budget 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 and social and economic participation.		
Key Activity	Improve participant experience and outcomes with a financially sustainable Scheme	
Year	Performance measure	Expected performance result
Current Year 2024-25	Participant social and community engagement rate.	Participant social and community engagement rate is at least 46 per cent. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result
Budget Year 2025-26	Participant social and community engagement rate.	Participant social and community engagement rate is at least 46 per cent.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget measures: Nil		

Table 2.1.2: Performance measures 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.		
Key Activity	Develop a high performing NDIA for participants	
Year	Performance measure	Expected performance result
Current year 2024-25	Resolution on first call to National Contact Centre.	Resolution on first call to National Contact Centre is 80 per cent. <i>Expected performance result: On track.</i>
Year	Performance measure	Planned performance result
Budget year 2025-26	Resolution on first call to National Contact Centre.	Resolution on first call to National Contact Centre is 80 per cent.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Key Activity (a)	Facilitate NDIS markets to deliver accessible and innovative supports to people with disability	
Year	Performance measures	Expected performance results
Current year 2024-25	Not Applicable.	Not Applicable.
Year	Performance measures	Planned performance results
Budget year 2025-26	To be published in the 2025-26 Corporate Plan.	To be published in the 2025-26 Corporate Plan.
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.2 resulting from 2025-26 Budget measures: Nil		

(a) Refers to new key activity that will be reflected in the 2025-26 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and 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 and rendering of services revenue, and other gains. This amount increases from \$49.8 billion in 2025-26 to \$62.2 billion by 2028-29. The increase in revenue 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. This revenue reduces from \$867.3 million in 2025-26 to \$435.5 million in 2026-27. 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 2025-26, of \$2.9 billion, will be funded through a combination of revenue from Government of \$2.4 billion and interest revenue of \$0.4 billion.

Balance sheet

The NDIA is budgeting for a net asset position of \$2.3 billion at 30 June 2026.

Total assets as at 30 June 2026 are estimated to be \$6.8 billion, comprising \$6.4 billion in financial assets and \$0.4 billion in non-financial assets.

Total liabilities as at 30 June 2026 are estimated to be \$4.5 billion, comprising \$3.5 billion in participant plan and other provisions, \$0.7 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	983,490	1,100,606	580,090	486,069	498,470
Suppliers	1,735,084	1,685,544	1,113,758	1,082,703	1,092,967
Depreciation and amortisation	66,725	67,960	70,126	73,092	75,238
Finance costs	2,536	2,611	2,691	2,769	2,852
Participant plan expenses	46,196,450	49,828,918	53,654,160	57,635,767	62,242,007
Total expenses	48,984,285	52,685,639	55,420,825	59,280,400	63,911,534
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	45,272,755	48,961,638	53,218,655	57,635,767	62,242,007
Interest	493,090	428,038	120,513	126,889	133,079
Other	40,000	30,000	30,000	30,000	30,000
Total own-source revenue	45,805,845	49,419,676	53,369,168	57,792,656	62,405,086
Gains					
Other gains	872,790	867,280	435,505	–	–
Total gains	872,790	867,280	435,505	–	–
Total own-source income	46,678,635	50,286,956	53,804,673	57,792,656	62,405,086
Net (cost of)/contribution by services	(2,305,650)	(2,398,683)	(1,616,152)	(1,487,744)	(1,506,448)
Revenue from Government	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Surplus/(deficit) attributable to the Australian Government	(52,990)	29,564	(18,786)	16,407	37,307
Total comprehensive income/(loss) attributable to the Australian Government	(52,990)	29,564	(18,786)	16,407	37,307

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) – as per the statement of comprehensive income	(52,990)	29,564	(18,786)	16,407	37,307
plus: depreciation/amortisation expenses for ROU assets (a)	48,535	49,968	51,444	52,965	54,533
less: lease principal repayments (a)	43,917	45,213	46,546	47,920	49,336
Net cash operating surplus/(deficit)	(48,372)	34,319	(13,888)	21,452	42,504

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,881,786	6,320,571	6,521,019	7,062,885	7,659,271
Trade and other receivables	74,969	75,043	75,172	74,848	75,179
Other financial assets	25,310	21,520	6,217	6,521	6,704
Total financial assets	5,982,065	6,417,134	6,602,408	7,144,254	7,741,154
Non-financial assets					
Land and buildings	267,955	322,038	322,513	317,300	331,923
Property, plant and equipment	14,803	17,377	20,166	22,569	25,521
Other non-financial assets	30,264	30,264	30,264	30,264	30,264
Total non-financial assets	313,022	369,679	372,943	370,133	387,708
Total assets	6,295,087	6,786,813	6,975,351	7,514,387	8,128,862
LIABILITIES					
Payables					
Suppliers	355,881	356,667	358,175	354,369	354,949
Other payables	521,698	327,023	158,311	81,899	76,379
Total payables	877,579	683,690	516,486	436,268	431,328
Interest bearing liabilities					
Leases	173,477	180,499	187,732	195,183	202,856
Total interest bearing liabilities	173,477	180,499	187,732	195,183	202,856
Provisions					
Employee provisions	123,276	124,096	125,558	121,879	124,698
Participant provisions	2,578,865	3,224,202	3,879,128	4,478,203	5,049,819
Other provisions	298,397	296,560	7,467	7,467	7,467
Total provisions	3,000,538	3,644,858	4,012,153	4,607,549	5,181,984
Total liabilities	4,051,594	4,509,047	4,716,371	5,239,000	5,816,168
Net assets	2,243,493	2,277,766	2,258,980	2,275,387	2,312,694
EQUITY*					
Parent entity interest					
Retained surplus	1,990,847	2,020,411	2,001,625	2,018,032	2,055,339
Asset revaluation reserve	46,914	46,914	46,914	46,914	46,914
Contributed equity	205,732	210,441	210,441	210,441	210,441
Total parent entity interest	2,243,493	2,277,766	2,258,980	2,275,387	2,312,694
Total equity	2,243,493	2,277,766	2,258,980	2,275,387	2,312,694

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 2025-26)

	Retained surplus \$'000	Asset revaluation reserve \$'000	Contributed equity \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	1,990,847	46,914	205,732	2,243,493
Adjusted opening balance	1,990,847	46,914	205,732	2,243,493
Comprehensive income				
Surplus/(deficit) for the period	29,564	–	–	29,564
Total comprehensive income	29,564	–	–	29,564
Contributions by owners				
Equity Injection	–	–	4,709	4,709
Sub-total transactions with owners	–	–	4,709	4,709
Estimated closing balance as at 30 June 2025	2,020,411	46,914	210,441	2,277,766
Closing balance attributable to the Australian Government	2,020,411	46,914	205,732	2,277,766

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	2,252,660	2,428,247	1,597,366	1,504,151	1,543,755
Sale of goods and rendering of services	45,098,811	48,959,801	52,929,562	57,635,767	62,242,007
Interest received	490,445	431,828	135,816	126,585	132,896
Net GST received	97,202	102,313	104,632	106,278	107,646
Other	40,000	30,000	30,000	30,000	30,000
Total cash received	47,979,118	51,952,189	54,797,376	59,402,781	64,056,304
Cash used					
Employees	1,013,962	1,099,698	578,470	490,146	495,346
Suppliers	1,765,122	1,684,758	1,112,250	1,086,509	1,092,387
Net GST paid	94,840	102,387	104,761	105,954	107,977
Interest payments on lease liability	2,536	2,611	2,691	2,769	2,852
Participant plan expenses	44,785,012	48,511,064	52,732,599	57,112,706	61,676,216
Total cash used	47,661,472	51,400,518	54,530,771	58,798,084	63,374,778
Net cash from/(used by) operating activities	317,646	551,671	266,605	604,697	681,526
INVESTING ACTIVITIES					
Cash used					
Purchases of non-financial assets	51,492	72,382	19,611	14,911	35,804
Total cash used	51,492	72,382	19,611	14,911	35,804
Net cash from/(used by) investing activities	(51,492)	(72,382)	(19,611)	(14,911)	(35,804)
FINANCING ACTIVITIES					
Cash received					
Contributed Equity	–	4,709	–	–	–
Total cash received	–	4,709	–	–	–
Cash used					
Principal payments on lease liability	43,917	45,213	46,546	47,920	49,336
Total cash used	43,917	45,213	46,546	47,920	49,336
Net cash from/(used by) financing activities	(43,917)	(40,504)	(46,546)	(47,920)	(49,336)
Net increase/(decrease) in cash held	222,237	438,785	200,448	541,866	596,386
Cash and cash equivalents at the beginning of the reporting period	5,659,549	5,881,786	6,320,571	6,521,019	7,062,885
Cash and cash equivalents at the end of the reporting period	5,881,786	6,320,571	6,521,019	7,062,885	7,659,271

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill 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	51,492	67,673	19,611	14,911	35,804
TOTAL	51,492	72,382	19,611	14,911	35,804
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	51,492	72,382	19,611	14,911	35,804
Total cash used to acquire assets	51,492	72,382	19,611	14,911	35,804

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Land and buildings	Property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	267,955	14,803	282,758
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity (a)	4,709	–	4,709
By purchase – other (b)	60,635	7,038	67,673
By purchase – other – ROU assets	51,481	754	52,235
Total additions	116,825	7,792	124,617
Other movements			
Depreciation/amortisation expense	(13,534)	(4,458)	(17,992)
Depreciation/amortisation on ROU assets	(49,208)	(760)	(49,968)
Total other movements	(62,742)	(5,218)	(67,960)
As at 30 June 2026			
Gross book value	208,366	37,970	246,336
Gross book value – ROU assets	426,266	4,671	430,937
Accumulated depreciation/amortisation and impairment	(31,217)	(21,630)	(52,847)
Accumulated depreciation/amortisation and impairment – ROU assets	(281,377)	(3,634)	(285,011)
Closing net book balance	322,038	17,377	339,415

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025-26, Supply Bill (No. 2) 2025-26 and includes Collection Development Acquisition Budgets.

(b) Purchase will be funded internally through departmental resources.

NDIS Quality and Safeguards Commission

Entity resources and planned performance

This page is intentionally blank

NDIS Quality and Safeguards Commission

Section 1: Entity overview and resources	175
1.1 Strategic direction statement.....	175
1.2 Entity resource statement	176
1.3 Budget measures	178
Section 2: Outcomes and planned performance	179
2.1 Budgeted expenses and performance for Outcome 1.....	180
Section 3: Budgeted financial statements	187
3.1 Budgeted financial statements	187

This page is intentionally blank

NDIS Quality and Safeguards Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The NDIS Quality and Safeguards Commission (NDIS Commission) is the national regulator of the NDIS. The NDIS Commission regulates NDIS providers and workers to improve the quality and safety of NDIS services and advance the human rights of people with disability.

The NDIS Commission has a risk-based regulatory approach that utilises the full range of our statutory powers, as authorised in the NDIS Act. The NDIS Commission manages compliance with the NDIS Code of Conduct and NDIS Practice Standards, and promotes continuous improvement through engagement, education and training.

In addition to our enduring commitment to the Commissioner's Core Functions, as outlined in the NDIS Act, our planned activities pay particular attention to maturing as a regulator, the NDIS reform agenda and partnering across the disability sector and community to improve the quality and safety of NDIS services and supports

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: NDIS Quality and Safeguards Commission resource statement – Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available	16,256	16,256
Departmental appropriation (b)	167,158	178,328
Departmental capital budget (c)	7,038	552
Annual appropriations - other services - non-operating (d) equity injection	18,106	25,062
Total departmental annual appropriations	208,558	220,198
Total departmental resourcing	208,558	220,198
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	191	–
Outcome 1	4,977	5,082
Total administered annual appropriations	5,168	5,082
Total administered resourcing	5,168	5,082
Total resourcing for NDIS Quality and Safeguards Commission	213,726	225,280
	2024-25	2025-26
Average staffing level (number)	911	892

Third party payments from and on behalf of other entities

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Payments made to corporate entities within the Portfolio:		
Department of Social Services	2,356	2,397
Services Australia	4,386	2,553

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

Prepared on a resourcing (that is, appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26.

(b) Excludes departmental capital budget.

(c) Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(d) Appropriation Bill (No. 2) 2025-26 and Supply Bill (No. 2) 2025-26.

1.3 Budget measures

Budget measures relating to the NDIS Commission are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: NDIS Quality and Safeguards Commission 2025-26 Budget measures
Measures announced since the 2024-25 Portfolio Additional Estimates
Statements**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour – further extension (a)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(1,340)
Total		–	–	–	–	(1,340)
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	–	–	–	(1,340)
Total		–	–	–	–	(1,340)

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

(a) The full measure description and details appear in *Budget Paper No. 2* under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statement for the NDIS Commission can be found at: www.ndiscommission.gov.au.

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 <ul style="list-style-type: none">• Program 1.1 – Reasonable and Necessary Supports for Participants
Department of Social Services
Program <ul style="list-style-type: none">• Program 2.2 – 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Supply Bill No. 1)	4,977	5,082	5,220	5,326	5,645
Administered Total	4,977	5,082	5,220	5,326	5,645
Total expenses for Program 1.1	4,977	5,082	5,220	5,326	5,645
Program 1.2 – Program support for NDIS Quality and Safeguards Commission					
Departmental expenses					
Departmental appropriation	167,158	178,328	172,384	98,366	101,772
Expenses not requiring appropriation in the Budget year (a)	5,699	10,567	14,918	14,884	15,221
Departmental Total	172,857	188,895	187,302	113,250	116,993
Total expenses for Program 1.2	172,857	188,895	187,302	113,250	116,993
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Supply Bill No. 1)	4,977	5,082	5,220	5,326	5,645
Administered Total	4,977	5,082	5,220	5,326	5,645
Departmental expenses					
Departmental appropriation	167,158	178,328	172,384	98,366	101,772
Expenses not requiring appropriation in the Budget year (a)	5,699	10,567	14,918	14,884	15,221
Departmental Total	172,857	188,895	187,302	113,250	116,993
Total expenses for Outcome 1	177,834	193,977	192,522	118,576	122,638

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

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

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 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 Activity	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	Expected performance result
Current 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.
Year	Performance measure	Planned performance result
Budget Year 2025-26	As per 2024-25	As per 2024-25
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget measures: Nil		

The NDIS Commission has not provided an assessment on the progress of the 2024-25 Performance Measures as baseline data is being established. An assessment on the 2025-26 Performance Measures will appear in the 2026-27 performance tables.

Table 2.1.2: Performance measures 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 Activity	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	Expected performance results
Current 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 per cent decrease in non-enforcement outcomes to detected non-compliance per year.
		20 per cent 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.

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 Activity	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 (continued)	
Year	Performance measures	Expected performance results
Current 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 per cent of participants and their supporters say that they trust the NDIS Commission.
	70 per cent of complaints resolved in 90 days.	

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 Activity	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 (continued)	
Year	Performance measure	Expected performance results
Current year 2024-25	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 per cent of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.
Year	Performance measures	Expected performance results
Budget year 2025-26	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.
		Decrease in non-enforcement outcomes to detected noncompliance per year.
		Increase in enforcement regulatory outcomes per year (count of 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.	95 per cent of providers and workers who access sector guidance materials report an increased understanding of provider and participant obligations and rights.
	The use of restrictive practices is reduced or eliminated through increased quality of BSPs, and NDIS Commission programs contribute to a reduction in unauthorised restrictive practices and associated increase in number of verified participants with behaviour support plans.	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.

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 Activity	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 (continued)	
Year	Performance measures	Expected performance results
Budget year 2025-26	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 by 2 per cent year on year.
		Trust in the Commission's role and functions increases by 2 per cent year on year.
		The percentage of participants and their supporters that say that they trust the Commission increases by 2 per cent year on year.
	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.	More than 95 per cent of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.
More than 95 per cent of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disability as consumers.		
Forward Estimates 2026-27 to 2028-29	As per 2025-26	As per 2025-26
Material changes to Program 1.2 resulting from 2025-26 Budget measures: Nil		

The NDIS Commission has not provided an assessment on the progress of the 2024-25 Performance Measures as baseline data is being established. An assessment on the 2025-26 Performance Measures will appear in the 2026-27 performance tables.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

Comprehensive income statement

Revenue from government in 2025-26 is \$178.3 million which is \$11.2 million higher than available in 2024-25, largely due to increased appropriation of \$9.2 million for the *Data and Regulatory Transformation* three-year program that will provide an upgrade to data and regulatory systems to deliver risk-based and data driven regulation.

Balance sheet

Total assets are budgeted to be \$96.8 million in 2025-26 compared to \$85.6 million in 2024-25. This increase is primarily due to the capital injection of \$25.1 million for the *Data and Regulatory Transformation* three-year program that will provide an upgrade to data and regulatory systems to assist in delivering risk-based and data driven regulation. This increase was offset by depreciation of all other property, plant and equipment.

Total liabilities for 2025-26 are budgeted to be \$31.7 million compared to \$35.6 million in 2024-25. This reduction is due to a decrease in lease liabilities as a result of principal repayments.

Statement of changes in equity

Movements in equity since the 2024-25 Budget primarily relates to the investment in capital of \$25.6 million through contributed equity for the *Data and Regulatory Transformation* project.

Administered

Income and expenses

The NDIS Commission is expecting to administer a grants program totalling \$5.1 million in 2025-26 compared to \$5.0 million in 2024-25.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	97,642	101,860	97,012	52,870	53,284
Suppliers	65,451	72,522	73,281	44,030	47,893
Depreciation and amortisation (a)	9,678	14,462	16,981	16,338	15,814
Finance costs	86	51	28	12	2
Total expenses	172,857	188,895	187,302	113,250	116,993
Net (cost of)/contribution by services	(172,857)	(188,895)	(187,302)	(113,250)	(116,993)
Revenue from Government	167,158	178,328	172,384	98,366	101,772
Surplus/(deficit) attributable to the Australian Government	(5,699)	(10,567)	(14,918)	(14,884)	(15,221)
Total comprehensive income/(loss)	(5,699)	(10,567)	(14,918)	(14,884)	(15,221)
Total comprehensive income/(loss) attributable to the Australian Government	(5,699)	(10,567)	(14,918)	(14,884)	(15,221)

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) – as per the statement of comprehensive income	(5,699)	(10,567)	(14,918)	(14,884)	(15,221)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	6,249	11,266	15,464	15,406	15,409
plus: depreciation/amortisation expenses for ROU assets (b)	3,429	3,196	1,517	932	405
less: lease principal repayments (b)	3,979	3,895	2,063	1,454	593
Net cash operating surplus/(deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,733	1,733	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	47,222	47,222	47,222	47,222
Non-financial assets					
Land and buildings	19,334	14,468	11,289	9,357	7,952
Property, plant and equipment	16,933	32,951	40,727	26,893	13,065
Intangibles	1,698	1,698	1,698	1,698	1,698
Other non-financial assets	412	412	412	412	412
Total non-financial assets	38,377	49,529	54,126	38,360	23,127
Total assets	85,599	96,751	101,348	85,582	70,349
LIABILITIES					
Payables					
Suppliers	7,334	7,334	7,334	7,334	7,334
Other payables	3,379	3,379	2,750	2,750	2,750
Total payables	10,713	10,713	10,084	10,084	10,084
Interest bearing liabilities					
Leases	7,983	4,088	2,025	571	(22)
Total interest bearing liabilities	7,983	4,088	2,025	571	(22)
Provisions					
Employee provisions	15,117	15,117	15,117	15,117	15,117
Other provisions	1,746	1,746	1,746	1,746	1,746
Total provisions	16,863	16,863	16,863	16,863	16,863
Total liabilities	35,559	31,664	28,972	27,518	26,925
Net assets	50,040	65,087	72,376	58,064	43,424
EQUITY*					
Parent entity interest					
Contributed equity	43,938	69,552	91,130	91,702	92,283
Reserves	1,228	1,228	1,228	1,228	1,228
Retained surplus (accumulated deficit)	4,874	(5,693)	(19,982)	(34,866)	(50,087)
Total parent entity interest	50,040	65,087	72,376	58,064	43,424
Total equity	50,040	65,087	72,376	58,064	43,424

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 2025-26)

	Retained surplus \$'000	Asset revaluation reserve \$'000	Contributed equity \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	4,874	1,228	43,938	50,040
Adjusted opening balance	4,874	1,228	43,938	50,040
Comprehensive income				
Surplus/(deficit) for the period	(10,567)	–	–	(10,567)
Total comprehensive income	(10,567)	–	–	(10,567)
of which:				
Attributable to the Australian Government	(10,567)	–	–	(10,567)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	–	–	25,062	25,062
Departmental Capital Budget (DCB)	–	–	552	552
Sub-total transactions with owners	–	–	25,614	25,614
Closing balance attributable to the Australian Government	(5,693)	1,228	69,552	65,087

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	167,158	178,328	172,384	98,366	101,772
Total cash received	167,158	178,328	172,384	98,366	101,772
Cash used					
Employees	97,642	101,860	97,012	52,870	53,284
Suppliers	65,451	72,522	73,281	44,030	47,893
Interest payments on lease liability	86	51	28	12	2
Total cash used	163,179	174,433	170,321	96,912	101,179
Net cash from/(used by) operating activities	3,979	3,895	2,063	1,454	593
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	25,144	25,614	21,578	572	581
Total cash used	25,144	25,614	21,578	572	581
Net cash from/(used by) investing activities	(25,144)	(25,614)	(21,578)	(572)	(581)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	25,144	25,614	21,578	572	581
Total cash received	25,144	25,614	21,578	572	581
Cash used					
Principal payments on lease liability	3,979	3,895	2,063	1,454	593
Total cash used	3,979	3,895	2,063	1,454	593
Net cash from/(used by) financing activities	21,165	21,719	19,515	(882)	(12)
Cash and cash equivalents at the beginning of the reporting period	1,733	1,733	1,733	1,733	1,733
Cash and cash equivalents at the end of the reporting period	1,733	1,733	1,733	1,733	1,733

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	7,038	552	563	572	581
Equity injections - Bill 2	18,106	25,062	21,015	–	–
Total new capital appropriations	25,144	25,614	21,578	572	581
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>25,144</i>	<i>25,614</i>	<i>21,578</i>	<i>572</i>	<i>581</i>
Total items	25,144	25,614	21,578	572	581
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	18,106	25,062	21,015	–	–
Funded by capital appropriations – DCB (b)	7,038	552	563	572	581
TOTAL	25,144	25,614	21,578	572	581
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	25,144	25,614	21,578	572	581
Total cash used to acquire assets	25,144	25,614	21,578	572	581

Prepared on Australian Accounting Standards basis.

- (a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
- (b) Includes purchases from current and previous years' Departmental Capital Budgets.

Table 3.6: Statement of departmental asset movements (Budget Year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	21,205	23,265	1,734	46,204
Gross book value – ROU assets	23,324	190	–	23,514
Accumulated depreciation/amortisation and impairment	(8,052)	(6,467)	(36)	(14,555)
Accumulated depreciation/amortisation and impairment – ROU assets	(17,143)	(55)	–	(17,198)
Opening net book balance	19,334	16,933	1,698	37,965
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	25,062	–	25,062
By purchase - appropriation ordinary annual services (b)	–	552	–	552
Total additions	–	25,614		25,614
Other movements				
Depreciation/amortisation expense	(1,670)	(9,596)	–	(11,266)
Depreciation/amortisation on ROU assets	(3,196)	–	–	(3,196)
Total other movements	(4,866)	(9,596)		(14,462)
As at 30 June 2026				
Gross book value	21,205	48,879	1,734	71,818
Gross book value – ROU assets	23,324	190	–	23,514
Accumulated depreciation/amortisation and impairment	(9,722)	(16,063)	(36)	(25,821)
Accumulated depreciation/amortisation and impairment – ROU assets	(20,339)	(55)	–	(20,394)
Closing net book balance	14,468	32,951	1,698	49,117

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025-26, Supply Bill (No. 2), including Collection Development Acquisition Budgets.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Grants	4,977	5,082	5,220	5,326	5,645
Total expenses administered on behalf of Government	4,977	5,082	5,220	5,326	5,645
Net (cost of)/contribution by services	(4,977)	(5,082)	(5,220)	(5,326)	(5,645)
Total comprehensive income/(loss)	(4,977)	(5,082)	(5,220)	(5,326)	(5,645)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grant	4,977	5,082	5,220	5,326	5,645
Total cash used	4,977	5,082	5,220	5,326	5,645
Net cash from/(used by) operating activities	(4,977)	(5,082)	(5,220)	(5,326)	(5,645)
Net increase/(decrease) in cash held	(4,977)	(5,082)	(5,220)	(5,326)	(5,645)
Cash and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash from Official Public Account for:					
– Appropriations	4,977	5,082	5,220	5,326	5,645
Total cash from Official Public Account	4,977	5,082	5,220	5,326	5,645
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Services Australia

Entity resources and planned performance

This page is intentionally blank

Services Australia

Section 1: Entity overview and resources	201
1.1 Strategic direction statement.....	201
1.2 Entity resource statement	203
1.3 Budget measures	210
Section 2: Outcomes and planned performance	212
2.1 Budgeted expenses and performance for Outcome 1.....	213
Section 3: Budgeted financial statements	222
3.1 Budgeted financial statements	222

This page is intentionally blank

Services Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

The agency remains focused on driving continuous improvement across its services and systems, building the capabilities, structures and workforce needed to sustain long-term change. Services Australia is committed to deliver simple, helpful, respectful, and transparent customer service to the evolving needs of Australians.

Services Australia will continue its focus on putting people at the centre of government services, collaborating with policy and partner agencies, community groups and customers. This collaborative approach will ensure a customer centric experience as the agency works to transform the way it delivers services and engages with the customers. The ongoing strengthening of organisational capabilities will underpin the agency's ability to provide timely, accessible, and efficient support to all Australians.

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

Key Priorities for 2025-26

Build staff and organisational capability to deliver an enhanced customer experience

Services Australia will continue to enhance its workforce capabilities and foster a culture of constant improvement in service delivery. The agency's focus will be on creating a safe, inclusive and supportive work environment and empowering staff to better meet customer needs and adapt to the changing landscape of government services. We will take on board customer feedback to support the improvement of customer services. This will contribute to the agency becoming a global leader in government service delivery.

Deliver quality government services and payments to Australians

Services Australia will continue to improve service delivery across digital, face-to-face and telephony channels to provide seamless and timely access to services including reducing processing times for claims and decreasing call wait times to ensure customers have a positive experience. The agency will continue to simplify and enhance its services so that Australians can easily access the services and support they need in timely manner.

Deliver digital and technological capability

Services Australia will continue to invest in the development of its technology and digital infrastructure. Strengthening these systems will enable more efficient, secure, and user-friendly digital services for all Australians. The agency will focus on expanding digital accessibility and integrating technologies to streamline service delivery so that Australians can access services faster across all channels.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Services Australia resource statement – Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Prior year appropriations available (a)	1,066,874	1,067,860
Annual appropriations - ordinary annual services		
Departmental appropriation (b)	5,368,976	5,357,126
s74 External Revenue (c)	237,653	166,219
Departmental capital budget (b,d)	159,277	160,885
Annual appropriations - other services - non-operating		
Equity injection (b)	231,056	182,199
Total departmental annual appropriations	5,996,962	5,866,429
Total departmental resourcing	7,063,836	6,934,289
Administered		
Prior year appropriations available (e)	4,022	3,605
Annual appropriations - ordinary annual services		
Outcome 1 (b)	1,278	1,310
s74 retained receipts (f)	1,278	1,310
Total administered annual appropriations	6,578	6,225
Total administered special appropriations	1,300	1,000
Special accounts		
Opening balance	280,668	280,668
Appropriation receipts (b,g)	1,278	1,310
Non-appropriation receipts (h)	2,527,526	2,648,548
Adjustments (i)	42,619	43,673
Total special account receipts	2,852,091	2,974,199
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(1,278)</i>	<i>(1,310)</i>
Total administered resourcing	2,858,691	2,980,114
Total resourcing for Services Australia	9,922,527	9,914,403

	2024-25	2025-26
Average staffing level (number) (j)	30,218	29,612

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

Prepared on a resourcing (that is appropriations available) basis.

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

- (a) Prior year appropriations available includes \$11.3 million to be appropriated through Supply Bill (No. 1) 2025-26, previously recognised as accrued appropriation revenue.
- (b) 2024-25 estimated actual includes the impact of appropriation withheld under section 51 of the PGPA Act.
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) 2025-26, Supply Bill (No. 1) 2025-26 and previous Appropriation Acts 1, 3 and 5 and form part of ordinary annual services items. Refer to Table 3.5 for further details.
- (e) Prior year appropriations available includes the impacts of repealed Appropriation Acts and appropriation withheld under section 51 of the PGPA Act.
- (f) Administered repayments received by Services Australia.
- (g) Amounts credited to special accounts from annual administered appropriations relating to child support.
- (h) Non-appropriation receipts comprise receipts from non-custodial parents through the child support special account; deposits for recovery of compensation; and Departure Prohibition Order receipts.

Table 1.1: Services Australia resource statement – Budget estimates for 2025-26 as at Budget March 2025 (continued)

- (i) The available balance of the Child Support special account is adjusted under section 77 of the *Child Support (Registration and Collection) Act 1988 (Child Support Act)* for deductions made by employers but not yet received; and under section 78 of the Child Support Act for unexplained remittances not yet credited.
- (j) The Average Staffing Level (ASL) includes an increase of 4,753 ASL in 2024-25 and 4,241 ASL in 2025-26 for *Services Australia – additional resourcing* approved as part of the 2024-25 Budget.

Table 1.1: Services Australia resource statement – Budget estimates for 2025-26 as at Budget March 2025 (continued)

Third party payments from and on behalf of other entities

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Department of Agriculture, Fisheries and Forestry		
Special appropriation – <i>Farm Household Support Act 2014</i> s105 payments for Farm Household Allowance and Exceptional circumstances relief payments	70,421	105,108
Total	70,421	105,108
Department of Education		
Special appropriation – <i>A New Tax System (Family Assistance)</i> <i>(Administration) Act 1999</i>		
– Child Care Subsidy	15,539,179	16,498,537
– Work Retention Payment	652,317	–
– Additional support for families and ECEC services impacted by Ex-Tropical Cyclone Alfred	2,000	500
Special account – <i>Wage Justice for Early Childhood Education</i> <i>and Care Workers (Special Account) Act 2024</i>		
– Work Retention Payment	–	1,816,071
Annual appropriation		
– Tertiary Access Payment	14,000	14,000
Total	16,207,496	18,329,108
Department of Employment and Workplace Relations		
Annual appropriation		
– Employment Services	1,211	–
Total	1,211	–
Department of Health and Aged Care		
Special account – Medicare Guarantee Fund		
– Medical Benefits	32,497,570	35,056,834
– Pharmaceutical Benefits	19,617,607	20,550,664
Special appropriation – <i>Private Health Insurance Act 2007</i>	7,312,428	7,539,241
Special appropriation – <i>Dental Benefits Act 2008</i>	359,113	320,493
Special appropriation – <i>National Health Act 1953</i> – Aids and Appliances	116,418	119,557
Special appropriation – <i>Medical Indemnity Agreement Act 2002</i>	116,864	118,964
Special account – Australian Immunisation Register	9,819	9,819
Special appropriation – <i>Midwife Professional Indemnity</i> <i>(Commonwealth Contribution) Scheme Act 2010</i>	1,231	745
Special appropriation – <i>Aged Care Act 1997</i>	32,682,465	–
Special appropriation – <i>Aged Care Act 2024</i>	–	35,720,937
Special appropriation – <i>National Health Act 1953</i> – Contingence Aids Assistance Scheme	126,616	134,703
Special appropriation – <i>Public Governance, Performance and</i> <i>Accountability Act 2013 s77</i>	2,000	2,000

Table 1.1: Services Australia resource statement – Budget estimates for 2025-26 as at Budget March 2025 (continued)**Third-party payments from and on behalf of other entities**

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Department of Health and Aged Care (continued)		
Annual appropriation		
– Health Workforce	748,010	748,010
– Medical Benefits	7,614	7,614
– Primary Care Practice Incentives	507,753	530,894
– Preventative Health and Chronic Disease	1,400	1,400
– Hearing Services	552,424	588,177
– COVID-19 Vaccine Claims Scheme	1,100	400
Total	94,660,432	101,450,452
Department of Home Affairs		
Annual appropriation		
– Asylum Seeker Support	20,165	20,233
Total	20,165	20,233
Department of Infrastructure, Transport, Regional Development, Communications and the Arts		
Annual appropriation		
– Bass Strait Passenger Vehicle Equalisation Scheme	58,332	60,211
– Tasmanian Freight Equalisation Scheme	181,969	181,969
Total	240,301	242,180
Department of Social Services		
Special appropriation – <i>Social Security (Administration) Act 1999</i>	124,387,170	129,973,765
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,870,641	18,093,741
Special appropriation – <i>Paid Parental Leave Act 2010</i>	3,234,299	3,668,595
Special appropriation – <i>Student Assistance Act 1973</i>	476,839	491,406
Special appropriation – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	500,159	687,726
Annual administered appropriation	9,299	8,790
Total	146,478,407	152,924,023
Department of Veterans' Affairs		
Special appropriation – <i>Veterans' Entitlements Act 1986</i> and related Acts	2,941,118	2,964,285
Special appropriation – <i>Military Rehabilitation and Compensation Act 2004</i>	342,527	418,710
Special appropriation – <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	7,327	8,207
Special appropriation – <i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	7,620	7,090
Special appropriation – <i>Treatment Benefits (Special Access) Act 2019</i>	1,469	1,507
Total	3,300,061	3,399,799

Table 1.1: Services Australia resource statement – Budget estimates for 2025-26 as at Budget March 2025 (continued)

Third-party payments from and on behalf of other entities

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
National Emergency Management Agency		
Special appropriation – <i>Social Security (Administration) Act 1999</i>		
– Australian Government Disaster Recovery Payment	100,000	10,000
– Disaster Recovery Allowance	92,460	1,000
Annual appropriation		
– Ex-gratia assistance – New Zealand citizens	2,000	2,000
– Pandemic Leave Disaster Payment	50	–
– High Risk Settings Pandemic Payment	50	–
Total	194,560	13,000
National Indigenous Australians Agency		
Special appropriation – <i>Social Security (Administration) Act 1999</i>		
– Youpla Support Program – continuation	52,522	15,783
Total	52,522	15,783
Total payments made on behalf of other entities	261,225,576	276,499,686

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 – Budget estimates for 2025-26 as at Budget March 2025 (continued)**Payment made to related entities for the provision of services**

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Digital Transformation Agency	86,667	88,574
Australian Postal Corporation	57,542	58,820
Comcare	21,825	15,579
Department of Finance	15,112	15,444
Reserve Bank of Australia	13,191	13,481
Attorney-General's Department	6,584	6,729
Commonwealth Superannuation Corporation	5,807	5,935
Australian Taxation Office	3,678	3,674
Australian Federal Police	1,804	1,844
Department of Defence	1,588	1,623
Other	2,833	2,913
Total payments to related entities for the provision of services	216,631	214,616

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

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Department of Veterans' Affairs	123,992	86,074
National Disability Insurance Agency	33,465	23,604
Department of Employment and Workplace Relations	11,202	2,614
Department of Social Services	17,168	12,107
Australian Digital Health Agency	6,417	4,519
NDIS Quality and Safeguards Commission	4,387	2,553
Department of Education	3,613	3,360
Department of Home Affairs	4,365	3,288
Department of Health and Aged Care	4,039	577
Australian Federal Police	1,346	1,346
Aged Care Quality and Safety Commission	1,280	1,290
Other	3,553	2,543
Total revenue received from related entities for the provision of services	214,827	143,875

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

1.3 Budget measures

Budget measures in Part 1 relating to Services Australia are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: Services Australia 2025-26 Budget measures
Measures announced since the 2024-25 Portfolio Additional Estimates
Statements (PAES) (a)**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Cross Portfolio						
Savings from External Labour – further extension	1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(54,425)
Department of Health and Aged Care						
Improving Access to Medicines and Pharmacy Programs	1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	780	–	–	–
Pharmaceutical Benefits Scheme (PBS) New and Amended Listings	1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		390	138	116	119	117
Strengthening Medicare	1.1, 1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	53,312	53,070	53,407	54,730
Strengthening Medicare – Expanding Medicare Urgent Care Clinics	1.1, 1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	1,090	654	654	–
Strengthening Medicare – Health Workforce	1.1, 1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	2,084	(237)	(266)	(287)
Strengthening Medicare – Women's Health	1.2, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		–	2,870	346	324	302

Table 1.2: Services Australia 2025-26 Budget measures
Measures announced since the 2024-25 Portfolio Additional Estimates Statements
(PAES) (a)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
National Indigenous Australians Agency						
Closing the Gap – further investments	1.1, 1.3					
Administered payment		–	–	–	–	–
Departmental payment		(2,788)	(7,064)	11,825	–	–
Total payment measures						
Administered		–	–	–	–	–
Departmental		(2,398)	53,210	65,774	54,238	437
Total		(2,398)	53,210	65,774	54,238	437

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

(a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in *Budget paper No. 2* under the relevant portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual performance statement for Services Australia can be found at: www.servicesaustralia.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Australian Digital Health Agency
Program
<ul style="list-style-type: none"> • Program 1.1 – Digital Health
Australian Federal Police
Program
<ul style="list-style-type: none"> • Program 1.1 – Federal Policing
Australian Taxation Office
Programs
<ul style="list-style-type: none"> • Program 1.1 – Australian Tax Office • Program 1.12 – Private Health Insurance Rebate
Australian Transaction Reports and Analysis Centre
Program
<ul style="list-style-type: none"> • Program 1.1 – AUSTRAC
Department of Agriculture, Fisheries and Forestry
Program
<ul style="list-style-type: none"> • Program 1.12 – Rural Programs
Department of Education
Programs
<ul style="list-style-type: none"> • Program 1.1 – Support for the Child Care System • Program 1.2 – Child Care Subsidy
Department of Employment and Workplace Relations
Programs
<ul style="list-style-type: none"> • Program 1.1 – Employment Services • Program 2.1 – Building Skills and Capability

Linked programs for Outcome 1 (continued)

<p>Department of Health and Aged Care</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Health Research, Coordination and Access • Program 1.3 – First Nations Health • Program 1.4 – Health Workforce • Program 1.6 – Primary Health Care Quality and Coordination • Program 1.7 – Primary Care Practice Incentives and Medical Indemnity • Program 1.9 – Immunisation • Program 2.1 – Medical Benefits • Program 2.2 – Hearing Services • Program 2.3 – Pharmaceutical Benefits • Program 2.4 – Private Health Insurance • Program 2.5 – Dental Services • Program 2.7 – Assistance through Aids and Appliances • Program 3.2 – Aged Care Services
<p>Department of Home Affairs</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – National Security and Resilience • Program 1.4 – Counter-Terrorism • Program 2.3 – Refugee, Humanitarian, Settlement and Migrant Services • Program 2.5 – Multicultural Affairs and Citizenship • Program 3.5 – Onshore Compliance and Detention
<p>National Emergency Management Agency</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Australian Government Disaster & Emergency Financial Support
<p>Department of Infrastructure, Transport, Regional Development, Communications and the Arts</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 2.1 – Surface Transport

Linked programs for Outcome 1 (continued)

<p>Department of Social Services</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Support for Families • Program 1.2 – Paid Parental Leave • Program 1.3 – Support for Seniors • Program 1.4 – Financial Support for People with Disability • Program 1.5 – Financial Support for Carers • Program 1.6 – Working Age Payments • Program 1.7 – Student Payments • Program 2.1 – Families and Communities • Program 3.1 – Disability and Carers • Program 3.2 – National Disability Insurance Scheme
<p>Department of Veterans' Affairs</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Veterans' Income Support and Allowances • Program 2.1 – General Medical Consultations and Services • Program 2.2 – Veterans' Hospital Services • Program 2.3 – Veterans' Pharmaceuticals Benefits • Program 2.4 – Veterans' Community Care and Support • Program 2.5 – Veterans' Counselling and Other Health Services • Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services
<p>National Disability Insurance Agency</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Reasonable and Necessary Supports for Participants • Program 1.2 – National Disability Insurance Agency and General Supports
<p>NDIS Quality and Safeguards Commission</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission

Linked programs for Outcome 1 (continued)

National Indigenous Australians Agency
Program
<ul style="list-style-type: none"> • Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy
Organ and Tissue Authority
Program
<ul style="list-style-type: none"> • Program 1.1 – A Nationally Coordinated System for Organ and Tissue Donation for Transplantation
Professional Services Review
Program
<ul style="list-style-type: none"> • Program 1.1 – Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme
<p>Contribution made by Outcome 1 Outcome 1 contributes to the linked programs above by the provision of a range of information, services and payments on behalf of the entities listed within Australia and where applicable, overseas.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 – Strategy and Corporate Enabling					
Departmental expenses					
Departmental appropriation	745,574	612,047	658,879	696,594	700,270
s74 External Revenue	31,932	28,655	26,798	26,894	27,252
Expenses not requiring appropriation in the Budget year (a)	473,708	456,359	470,786	462,592	457,862
Departmental Total	1,251,214	1,097,061	1,156,463	1,186,080	1,185,384
Total expenses for Program 1.1	1,251,214	1,097,061	1,156,463	1,186,080	1,185,384
Program 1.2 – Customer Service Delivery					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,278	1,310	1,333	1,353	1,376
Special accounts					
Child Support special account	2,002,677	2,046,603	2,082,201	2,114,332	2,148,407
Expenses not requiring appropriation in the Budget year (a)	95,622	102,153	102,738	103,560	104,355
Administered Total	2,099,577	2,150,066	2,186,272	2,219,245	2,254,138
Departmental expenses					
Departmental appropriation	3,149,300	3,287,352	2,469,893	2,489,532	2,553,350
s74 External Revenue	61,198	46,746	44,141	36,609	35,815
Expenses not requiring appropriation in the Budget year (a)	2,324	4,172	9,326	10,043	4,868
Departmental Total	3,212,822	3,338,270	2,523,360	2,536,184	2,594,033
Total expenses for Program 1.2	5,312,399	5,488,336	4,709,632	4,755,429	4,848,171
Program 1.3 – Technology and Transformation					
Departmental expenses					
Departmental appropriation	1,117,098	1,087,712	800,370	725,823	723,094
s74 External Revenue (b)	111,628	66,075	62,051	70,248	70,295
Expenses not requiring appropriation in the Budget year (a)	287,734	278,477	222,964	186,434	169,299
Departmental Total	1,516,460	1,432,264	1,085,385	982,505	962,688
Total expenses for Program 1.3	1,516,460	1,432,264	1,085,385	982,505	962,688

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,278	1,310	1,333	1,353	1,376
Special accounts					
Child Support special account	2,002,677	2,046,603	2,082,201	2,114,332	2,148,407
Expenses not requiring appropriation in the Budget year (a)	95,622	102,153	102,738	103,560	104,355
Administered Total	2,099,577	2,150,066	2,186,272	2,219,245	2,254,138
Departmental expenses					
Departmental appropriation	5,011,972	4,987,111	3,929,142	3,911,949	3,976,714
s74 External Revenue (b)	204,758	141,476	132,990	133,751	133,362
Expenses not requiring appropriation in the Budget year (a)	763,766	739,008	703,076	659,069	632,029
Departmental Total	5,980,496	5,867,595	4,765,208	4,704,769	4,742,105
Total expenses for Outcome 1	8,080,073	8,017,661	6,951,480	6,924,014	6,996,243

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

- (a) 'Expenses not requiring appropriation in the Budget year' 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.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act, adjusted for \$32.9 million in 2024-25, \$24.7 million in 2025-26, \$23.3 million in 2026-27, \$15.4 million in 2027-28, and \$15.3 million in 2028-29 for purchases of non-financial assets.

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 is used by entities to describe the results they plan to achieve, and the related key activities as detailed in the current corporate plan, 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	Expected Performance Outcomes
Current Year 2024-25	Customer Satisfaction	Target: Greater than or equal to 85 out of 100 <i>Performance: On track to substantially achieve target</i>
	Customer Trust	Target: Greater than or equal to 74 out of 100 <i>Performance: On track to achieve target</i>
Year	Performance measures	Planned Performance Outcomes
Budget Year 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 Estimates 2026-27 to 2028-29	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 (a)		
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	Expected Performance Outcomes
Current Year 2024-25	Customer Satisfaction	Target: Greater than or equal to 85 out of 100 <i>Performance: On track to substantially achieve target</i>
	Customer Trust	Target: Greater than or equal to 74 out of 100 <i>Performance: On track to achieve target</i>
	Administrative correctness of payments	Target: Greater than or equal to 98 per cent <i>Performance: On track to substantially achieve target</i>
	Customers served within 15 minutes	Target: Greater than or equal to 70 per cent <i>Performance: On track to partially achieve target</i>
	Work processed within timeliness standards	Target: Greater than or equal to 90 per cent <i>Performance: On track to substantially achieve target</i>
Year	Performance measures	Planned Performance Outcomes
Budget Year 2025-26	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 76 out of 100
	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 Estimates 2026-27 to 2028-29	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 78 out of 100
	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

(a) From 2024-25, Program 1.2 will report performance against measures including 'Customer Satisfaction' and 'Customer Trust' that have not previously been reported for this program.

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	Expected Performance Outcomes
Current Year 2024-25	Availability of digital channels	Target: Greater than or equal to 99 per cent <i>Performance: On track to achieve target</i>
	Tasks managed by customers in digital channels	Target: Greater than or equal to 83 per cent <i>Performance: On track to achieve target</i>
Year	Performance measures	Planned Performance Outcomes
Budget Year 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 Estimates 2026-27 to 2028-29	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: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Financial Statements

Comprehensive income statement

Since the 2024-25 Portfolio Additional Estimates Statements (PAES), revenue from Government in 2025-26 has increased by \$91 million. This increase is mainly due to the impact of budget measures and other budget adjustments, the largest of which being *Strengthening Medicare* with an impact of \$45 million.

Balance sheet

Since the 2024-25 PAES, net assets at 30 June 2026 has reduced by \$74 million to \$1,992 million, mainly due to the impact of interest rate changes on the amount of principal paid for right of use leased assets.

Statement of changes in equity

Since the 2024-25 PAES, 2025-26 equity has reduced in line with contributions by owners, due to changes to budget measures and other budget adjustments.

Statement of cash flows

Since the 2024-25 PAES, cash received and used has been updated for adjustments in appropriation, own-source revenue and the timing of estimated expenditure. There is no change in net cash flows for the 2025-26 financial year.

Administered Schedules

Income and expenses

Total comprehensive income in 2025-26 is consistent with the 2024-25 PAES. Decreases to income and expenses are mainly due to budgeted changes to child support maintenance estimates as a result of changes in economic parameters.

Assets and liabilities

Since the 2024-25 PAES, changes to administered balances are mainly due to changes in child support receivables and provisions.

Cash flows

Since the 2024-25 PAES, changes to administered cash flows and balances are mainly due to changes in child support maintenance and health compensation receipts and payments, primarily due to changes in economic parameters.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	3,440,531	3,395,798	2,901,141	2,879,097	2,982,282
Suppliers	1,724,614	1,675,539	1,109,201	1,115,664	1,076,094
Depreciation and amortisation	755,927	736,178	700,238	656,211	629,108
Finance costs	56,012	56,628	51,134	50,132	50,908
Other expenses	3,412	3,452	3,494	3,665	3,713
Total expenses	5,980,496	5,867,595	4,765,208	4,704,769	4,742,105
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	219,305	148,264	137,948	130,485	129,656
Rental income	18,348	17,955	18,365	18,679	19,055
Resources received free of charge	7,187	2,170	2,170	2,170	2,224
Total own-source revenue	244,840	168,389	158,483	151,334	150,935
Net cost of services	(5,735,656)	(5,699,206)	(4,606,725)	(4,553,435)	(4,591,170)
Revenue from Government	5,368,976	5,357,126	4,264,738	4,241,668	4,311,901
Deficit attributable to the Australian Government	(366,680)	(342,080)	(341,987)	(311,767)	(279,269)
Total comprehensive deficit attributable to the Australian Government	(366,680)	(342,080)	(341,987)	(311,767)	(279,269)

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**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive deficit – as per the statement of comprehensive income	(366,680)	(342,080)	(341,987)	(311,767)	(279,269)
plus: depreciation/amortisation of assets funded through appropriations (a)	370,660	346,762	310,822	266,795	239,692
plus: depreciation/amortisation expenses for ROU assets (b)	385,267	389,416	389,416	389,416	389,416
less: lease principal repayments	(356,352)	(369,355)	(334,928)	(329,031)	(334,490)
Net Cash Operating Surplus (c)	32,895	24,743	23,323	15,413	15,349

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.
- (c) 'Net Cash Operating Surplus' relates to section 74 receipts which are used for the purchase of non-financial assets.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	21,304	21,304	21,304	21,304	21,304
Trade and other receivables	1,208,516	1,210,343	1,201,368	1,202,641	1,202,393
Total financial assets	1,229,820	1,231,647	1,222,672	1,223,945	1,223,697
Non-financial assets					
Land and buildings	2,391,538	2,020,807	1,657,924	1,284,541	917,170
Property, plant and equipment	471,679	459,781	409,385	380,978	359,016
Software	955,522	969,800	883,888	816,551	759,438
Other non-financial assets	142,257	142,245	142,244	142,239	142,239
Total non-financial assets	3,960,996	3,592,633	3,093,441	2,624,309	2,177,863
Total assets	5,190,816	4,824,280	4,316,113	3,848,254	3,401,560
LIABILITIES					
Payables					
Suppliers	135,455	125,217	114,980	114,980	114,980
Employee benefits	89,104	89,104	89,104	89,104	89,104
Other payables	10,907	10,893	10,891	10,886	10,886
Total payables	235,466	225,214	214,975	214,970	214,970
Interest bearing liabilities					
Leases	2,081,073	1,711,718	1,376,790	1,047,759	713,269
Total interest bearing liabilities	2,081,073	1,711,718	1,376,790	1,047,759	713,269
Provisions					
Employee provisions	823,713	835,780	837,044	838,317	838,069
Other provisions	59,677	59,677	59,677	59,677	59,677
Total provisions	883,390	895,457	896,721	897,994	897,746
Total liabilities	3,199,929	2,832,389	2,488,486	2,160,723	1,825,985
Net assets	1,990,887	1,991,891	1,827,627	1,687,531	1,575,575
EQUITY*					
Parent entity interest					
Contributed equity	4,823,664	5,166,748	5,344,472	5,516,143	5,683,457
Asset revaluation reserve	460,467	460,467	460,467	460,467	460,467
Accumulated deficit	(3,293,244)	(3,635,324)	(3,977,312)	(4,289,079)	(4,568,349)
Total parent entity interest	1,990,887	1,991,891	1,827,627	1,687,531	1,575,575
Total equity	1,990,887	1,991,891	1,827,627	1,687,531	1,575,575

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 2025-26)

	Accumulated deficit \$'000	Asset revaluation reserve \$'000	Contributed equity \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(3,293,244)	460,467	4,823,664	1,990,887
Adjusted opening balance	(3,293,244)	460,467	4,823,664	1,990,887
Comprehensive income				
Deficit for the period	(342,080)	–	–	(342,080)
Total comprehensive income	(342,080)	–	–	(342,080)
Transactions with owners				
Contribution by owners				
Equity injection – Appropriation	–	–	182,199	182,199
Departmental Capital Budget	–	–	160,885	160,885
Sub-total transactions with owners	–	–	343,084	343,084
Closing balance attributable to the Australian Government	(3,635,324)	460,467	5,166,748	1,991,891

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,817,343	5,723,448	4,558,667	4,517,378	4,584,210
Rendering of services	237,653	166,219	156,313	149,164	148,711
GST on rendering of services	2,240	2,234	2,259	2,268	2,308
Net GST received	209,459	199,695	126,382	125,551	121,042
Total cash received	6,266,695	6,091,596	4,843,621	4,794,361	4,856,271
Cash used					
Employees	3,428,668	3,383,731	2,899,877	2,877,824	2,982,530
Suppliers	1,940,441	1,885,525	1,245,909	1,241,308	1,197,220
Interest payments on lease liability	55,313	55,921	50,418	49,395	50,160
Amounts transferred to Official Public Account	449,352	368,148	284,954	276,983	272,061
Other	3,674	4,173	4,212	4,407	4,461
Total cash used	5,877,448	5,697,498	4,485,370	4,449,917	4,506,432
Net cash from operating activities	389,247	394,098	358,251	344,444	349,839
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	423,228	367,827	201,047	187,084	182,662
Total cash used	423,228	367,827	201,047	187,084	182,662
Net cash used by investing activities	(423,228)	(367,827)	(201,047)	(187,084)	(182,662)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	390,333	343,084	177,724	171,671	167,313
Total cash received	390,333	343,084	177,724	171,671	167,313
Cash used					
Principal payments on lease liability	356,352	369,355	334,928	329,031	334,490
Total cash used	356,352	369,355	334,928	329,031	334,490
Net cash used by financing activities	33,981	(26,271)	(157,204)	(157,360)	(167,177)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	21,304	21,304	21,304	21,304	21,304
Cash and cash equivalents at the end of the reporting period	21,304	21,304	21,304	21,304	21,304

Prepared on Australian Accounting Standards basis.

(a) Receipts for pass-through costs are estimated as net expense payments.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB) (a)	159,277	160,885	163,472	165,203	167,313
Equity injections – Bill 2 (b)	231,056	182,199	14,252	6,468	–
Total new capital appropriations	390,333	343,084	177,724	171,671	167,313
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	390,333	343,084	177,724	171,671	167,313
Total items	390,333	343,084	177,724	171,671	167,313
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	231,056	182,199	14,252	6,468	–
Funded by capital appropriation – DCB	159,277	160,885	163,472	165,203	167,313
Funded internally from departmental resources (c)	32,895	24,743	23,323	15,413	15,349
TOTAL	423,228	367,827	201,047	187,084	182,662
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	423,228	367,827	201,047	187,084	182,662
Total cash used to acquire assets	423,228	367,827	201,047	187,084	182,662

Prepared on Australian Accounting Standards basis.

- (a) Includes Appropriation Bill (No. 1) 2025-26, Supply Bill (No. 1) 2025-26 and previous Appropriation Acts 1, 3 and 5.
- (b) Includes Appropriation Bill (No. 2) 2025-26, Supply Bill (No. 2) 2025-26 and previous Appropriation Acts 2, 4 and 6.
- (c) These purchases are funded from section 74 receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26) (a)

	Land	Buildings	Property, plant and equipment	Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	4,115	714,543	582,299	2,407,125	3,708,082
Gross book value – ROU assets	1,220	3,756,671	296,672	–	4,054,563
Accumulated depreciation/ amortisation and impairment	–	(131,253)	(226,601)	(1,451,603)	(1,809,457)
Accumulated depreciation/ amortisation and impairment – ROU assets	(232)	(1,953,526)	(180,691)	–	(2,134,449)
Opening net book balance	5,103	2,386,435	471,679	955,522	3,818,739
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (b)	–	–	50,742	131,457	182,199
By purchase – appropriation ordinary					
annual services (c)	–	78,206	44,806	37,873	160,885
By purchase – other	–	–	24,743	–	24,743
Total additions	–	78,206	120,291	169,330	367,827
Other movements					
Depreciation/amortisation expense	–	(90,096)	(101,614)	(155,052)	(346,762)
Depreciation/amortisation on ROU assets	(48)	(358,793)	(30,575)	–	(389,416)
Total other movements	(48)	(448,889)	(132,189)	(155,052)	(736,178)
As at 30 June 2026					
Gross book value	4,115	792,749	702,590	2,576,455	4,075,909
Gross book value – ROU assets	1,220	3,756,671	296,672	–	4,054,563
Accumulated depreciation/ amortisation and impairment	–	(221,349)	(328,215)	(1,606,655)	(2,156,219)
Accumulated depreciation/ amortisation and impairment – ROU assets	(280)	(2,312,319)	(211,266)	–	(2,523,865)
Closing net book balance	5,055	2,015,752	459,781	969,800	3,450,388

Prepared on Australian Accounting Standards basis.

(a) Capital asset additions for ROU assets is nil for 2025-26 as the terms of potential lease renewals cannot be reliably measured. An estimate will be provided in the 2025-26 Portfolio Additional Estimates Statements.

(b) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025-26 and Supply Bill (No. 2) 2025-26.

(c) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-26 and Supply Bill (No. 1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Child support maintenance expense	2,003,955	2,047,913	2,083,534	2,115,685	2,149,783
Write-down and impairment of assets	95,622	102,153	102,738	103,560	104,355
Total expenses administered on behalf of Government	2,099,577	2,150,066	2,186,272	2,219,245	2,254,138
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Child support maintenance revenue	2,087,225	2,137,662	2,174,073	2,206,936	2,241,790
Compensation recovery for health care services	59,025	60,914	62,436	63,935	65,533
Fees and fines	20,523	21,026	21,390	21,719	22,068
Other revenue	330	330	330	330	330
Total non-taxation revenue	2,167,103	2,219,932	2,258,229	2,292,920	2,329,721
Total own-source revenue administered on behalf of Government	2,167,103	2,219,932	2,258,229	2,292,920	2,329,721
Gains					
Other gains (a)	10,000	10,000	10,000	10,000	10,000
Total gains administered on behalf of Government	10,000	10,000	10,000	10,000	10,000
Total own-source income administered on behalf of Government	2,177,103	2,229,932	2,268,229	2,302,920	2,339,721
Net contribution by services	77,526	79,866	81,957	83,675	85,583
Total comprehensive income	77,526	79,866	81,957	83,675	85,583

Prepared on Australian Accounting Standards basis.

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

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	280,668	280,668	280,668	280,668	280,668
Child support receivables	1,126,699	1,193,542	1,261,702	1,331,075	1,401,474
Trade and other receivables	20,400	20,453	20,506	20,836	20,565
Total financial assets	1,427,767	1,494,663	1,562,876	1,632,579	1,702,707
Total assets administered on behalf of Government	1,427,767	1,494,663	1,562,876	1,632,579	1,702,707
LIABILITIES					
Payables					
Child support and other payables	73,861	73,861	73,861	73,861	73,861
Recovery of compensation payables	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	1,121,060	1,185,695	1,251,360	1,317,955	1,385,537
Recovery of compensation provisions	160,641	160,641	160,641	160,641	160,641
Total provisions	1,281,701	1,346,336	1,412,001	1,478,596	1,546,178
Total liabilities administered on behalf of Government	1,397,498	1,462,133	1,527,798	1,594,393	1,661,975
Net assets	30,269	32,530	35,078	38,186	40,732

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Child support	1,951,994	2,000,539	2,035,385	2,116,413	2,099,558
Health compensation	597,466	616,239	631,615	646,746	662,886
Total cash received	2,549,460	2,616,778	2,667,000	2,763,159	2,762,444
Cash used					
Child support	1,935,848	1,983,998	2,018,562	2,099,931	2,082,204
Health compensation	538,291	555,175	569,029	582,661	597,203
Total cash used	2,474,139	2,539,173	2,587,591	2,682,592	2,679,407
Net cash from operating activities	75,321	77,605	79,409	80,567	83,037
Net increase in cash held	75,321	77,605	79,409	80,567	83,037
Cash and cash equivalents at beginning of reporting period	280,668	280,668	280,668	280,668	280,668
Cash from Official Public Account for:					
- Appropriations	45,197	45,983	46,767	47,474	48,227
Total cash from Official Public Account	45,197	45,983	46,767	47,474	48,227
Cash to Official Public Account for:					
- Appropriations	45,197	45,983	46,767	47,474	48,227
- Special accounts	38,832	40,218	41,376	42,546	43,795
- Other	36,489	37,387	38,033	38,021	39,242
Total cash to Official Public Account	120,518	123,588	126,176	128,041	131,264
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.

This page is intentionally blank

Portfolio glossary

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

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

Departmental items	Resources (assets, liabilities, revenues and expenses) that entity chief executive officers control directly. This includes outsourced activities funded and controlled by the entity. Examples of departmental items include entity running costs, accrued employee entitlements and net appropriations. A departmental item is a component of a departmental program.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Estimates	An entity's expected revenues, expenses, assets, liabilities and cash flows. They are prepared for each program in the Budget, in consultation with the Department of Finance (see also <i>forward estimates</i> and <i>additional estimates</i>).
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Forward estimates	The financial statement estimate for the three out years after the budget year.
Grants	Non-reciprocal transfers of economic resources, in which the payer entity does not receive approximately equal value in return.
Key performance indicators	Qualitative and quantitative measures of a program that provide a guide on performance where direct causal links are not obvious and changes in performance are difficult to measure directly.
Measure	A new policy or savings decision of the Government with financial impacts on the Government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth.

Mid-Year Economic and Fiscal Outlook (MYEFO)	Provides an update of the Government’s budget estimates by examining expenses and revenues year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow assessment of the Government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Outcome	The intended result, consequence or impact of government actions on the Australian community.
Outcome statement	Articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework: <ul style="list-style-type: none">• to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities;• to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and• 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.

<i>Public Governance, Performance and Accountability Act 2013</i> (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.

This page is intentionally blank

Abbreviations

ASL	Average Staffing Level
AIFS	Australian Institute of Family Studies
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DFSVC	Domestic, Family and Sexual Violence Commission
DSS	Department of Social Services
GST	Goods and Services Tax
ICT	Information and Communication Technology
MYEFO	Mid-Year Economic and Fiscal Outlook
National Commission	The National Commission for Aboriginal and Torres Strait Islander Children and Young People
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NDIS Commission	NDIS Quality and Safeguards Commission
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
ROU	Right of Use