

PORTFOLIO BUDGET STATEMENTS 2023–24
BUDGET RELATED PAPER NO. 1.14

SOCIAL SERVICES PORTFOLIO

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

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The Hon Amanda Rishworth MP
Minister for Social Services

The Hon Bill Shorten MP
Minister for the National Disability Insurance Scheme
Minister for Government Services

The Hon Julie Collins MP
Minister for Housing
Minister for Homelessness
Minister for Small Business

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 Speaker

We hereby submit the Portfolio Budget Statements in support of the 2023-24 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

Amanda Rishworth MP

Bill Shorten MP

Julie Collins 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nfp	not for publication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 Andrew Harvey, 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 2023-24 *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.

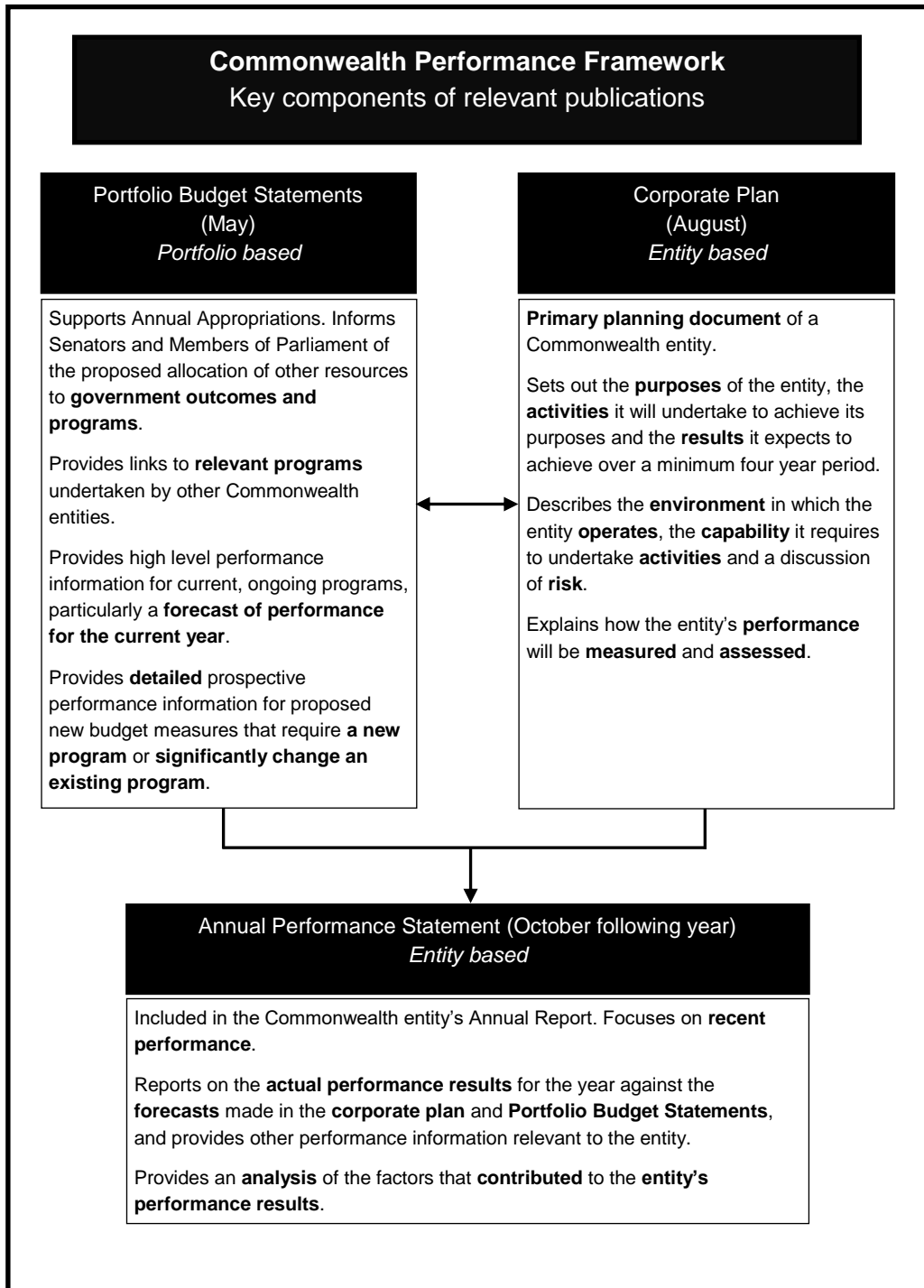
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2023-24 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2023-24 for the parliamentary departments). In this sense, the PB Statements are Budget related 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.



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Portfolio overview

Social Services Portfolio overview

This section provides a brief overview of the Social Services Portfolio, including the relevant Portfolio Ministers and the structure of the Social Services Portfolio. The Social Services Portfolio structure is 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
- The Hon Bill Shorten MP, Minister for the National Disability Insurance Scheme and Minister for Government Services
- The Hon Julie Collins MP, Minister for Housing and Minister for Homelessness
- The Hon Justine Elliot MP, Assistant Minister for Social Services and Assistant Minister for the Prevention of Family Violence

Structure of the portfolio

Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the portfolio comprises of five non-corporate Commonwealth entities (one Department of State and four 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' mission is to improve the wellbeing of individuals and families in Australian communities. The Department of Social Services works in partnership with government and non-government organisations to achieve this mission through the effective development, management and delivery of payments, policies, programs and services.

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 voice of people with lived experience of domestic, family and sexual violence, and promote national coordination across a range of policies and programs. The Commission will advocate for system improvement and better accountability across the country, and track 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 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 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 style="text-align: center;">Minister for Social Services The Hon Amanda Rishworth MP</p> <p style="text-align: center;">Minister for the National Disability Insurance Scheme</p> <p style="text-align: center;">Minister for Government Services The Hon Bill Shorten MP</p> <p style="text-align: center;">Minister for Housing</p> <p style="text-align: center;">Minister for Homelessness The Hon Julie Collins MP</p> <p style="text-align: center;">Assistant Minister for Social Services</p> <p style="text-align: center;">Assistant Minister for the Prevention of Family Violence The Hon Justine Elliot MP</p>
<p style="text-align: center;">Department of Social Services Portfolio Secretary: Mr Ray Griggs AO CSC</p> <p>Outcome 1: Social Security A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance.</p> <p>Outcome 2: Families and Communities Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports.</p> <p>Outcome 3: Disability and Carers Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.</p> <p>Outcome 4: Housing Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness.</p>
<p style="text-align: center;">Australian Institute of Family Studies Director: The Hon Dr Sharman Stone</p> <p>Outcome 1: The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities.</p>
<p style="text-align: center;">Domestic, Family and Sexual Violence Commission Commissioner: Ms Micaela Cronin</p> <p>Outcome 1: Amplifying the voices of people with lived experience of domestic, family and sexual violence, providing evidence-informed policy advice, and promoting coordination and accountability towards ending gender-based violence.</p>

National Disability Insurance Agency

Chief Executive Officer: Ms Rebecca Falkingham PSM

Outcome 1:

To implement a National Disability Insurance Scheme that provides individual control and choice in the delivery of reasonable and necessary supports to improve the independence, social and economic participation of eligible people with disability, their families and carers, and associated referral services and activities.

NDIS Quality and Safeguards Commission

Commissioner: Ms Tracy Mackey

Outcome 1:

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

Services Australia

Chief Executive Officer: Ms Rebecca Skinner PSM

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

Department of Social Services

Entity resources and planned performance

Department of Social Services

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Department of Social Services

Section 1: Entity overview and resources

1.1 Strategic direction statement

The enduring purpose of the Department of Social Services (DSS) is to improve the wellbeing of individuals and families in 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 through: 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 2023-24, 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 the lives of Australians, particularly those who are most vulnerable and disadvantaged including people with disability, our First Nations peoples and women and children escaping family, domestic and sexual violence.

Strong collaboration and cooperation 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 in 2023-24:

Through DSS the Government will increase income support to recipients across Australia. This includes:

- the extension of eligibility for Parenting Payment (Single) to single principal carers with a youngest child under 14;
- increasing the rate of eligible working age and student payments by \$40 a fortnight;
- increasing the rate of JobSeeker Payment by over \$90 a fortnight for those who are single, aged 55-59, and on payment for 9 continuous months by expanding eligibility for the existing higher single rate of JobSeeker to this cohort, to match that applying to those aged 60 and over;
- increasing the maximum rates of Commonwealth Rent Assistance by 15 per cent (an average increase of around \$24 per fortnight for those on maximum rates).

These measures demonstrate the Government's ongoing commitment to tackle disadvantage and provide targeted, additional support to those in greatest need.

Supporting the Government's commitments under Australia's Disability Strategy 2021-2031 to create a more inclusive Australia. This includes implementing the Central Coordination of Disability Policy to drive progress and ensure accountability across all governments; and working with the disability community to build the National Disability Data Asset, which will establish an evidence base to support transformational change. We will also continue to address the gap in workforce participation between people with and without disability, assist the supported employment sector to evolve and develop the National Autism Strategy to improve outcomes for autistic people.

Delivering on the Government commitment to get the National Disability Insurance Scheme back on track by: introducing a range of measures to rebuild trust with participants, their families and the community, while ensuring the scheme is affordable so future generations receive the benefits of the NDIS. These measures include: trialling new and innovative approaches to delivering services, addressing thin markets in remote and very remote communities, continuing to move young people out of residential aged care into more appropriate accommodation and promoting competition on price, quality and service innovation.

Supporting the Government in continuing to deliver the National Plan to End Violence against Women and Children 2022-2032 through funding tailored supports that recognise and respond to the complex and intersecting needs of victim survivors, and continuing to bolster frontline family, domestic and sexual violence supports to ensure women and children can access support when they need it through the extension of the National Partnership on Family, Domestic and Sexual Violence Responses with state and territory governments. Critically, the dedicated Aboriginal and Torres Strait Islander Action Plan and early investment in a standalone First Nations National Plan for Family Safety provide targeted funding towards ending violence against First Nations women and children.

Supporting the Government in targeting entrenched community disadvantage by developing long-term, genuine partnerships to better leverage existing resources to target entrenched community disadvantage and deliver real change to the lives of Australians experiencing disadvantage.

Through DSS the Government will continue to fund the effective operations of the National Redress Scheme by finalising the Government's response to the Second Year Review of the Scheme and continuing the Redress Support Services program.

Through DSS the Government supports early childhood development by developing an Early Years Strategy to shape a vision for the future of Australia’s children and their families and to deliver the best possible outcomes for Australian children.

Supporting the Government to deliver its housing agenda DSS will continue to work with states and territories and key stakeholders to help address the homelessness challenges revealed in the 2021 Census and develop future Commonwealth-State funding arrangements.

Through continued strong collaboration and cooperation, DSS will remain focused on addressing contemporary social policy issues, and delivering for individuals and families in Australian communities.

1.2 Entity resource statement

Table 1.1 shows the total resources 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.

Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost indices, including for government supported services, has been updated to better align with wages and price movements.

Increased funding has been provided to the following programs:

- Program 2.1: Families and Communities
- Program 3.1: Disability and Carers
- Program 3.2: National Disability Insurance Scheme
- Program 4.1: Housing and Homelessness

Table 1.1: Department of Social Services resource statement – Budget estimates for 2023-24 as at Budget May 2023

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	104,343	103,831
Departmental appropriation (c)	442,905	489,986
s74 External Revenue (d)	33,959	21,415
Departmental capital budget (e)	3,713	3,761
Total departmental annual appropriations	584,920	618,993
Total departmental resourcing	584,920	618,993
Administered		
Annual appropriations – ordinary annual services (a)		
Outcome 1	11,932	13,072
Outcome 2	1,000,679	1,053,138
Outcome 3 (f)	25,431,110	29,698,849
Outcome 4	92,902	66,745
Payments to corporate entities (g)	1,445,361	1,984,176
Total administered annual appropriations	27,981,984	32,815,980
Special appropriations		
<i>Social Security (Administration) Act 1999</i>	107,317,514	116,215,954
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,927,314	18,320,780
<i>Paid Parental Leave Act 2010</i>	2,775,147	3,042,381
<i>Student Assistance Act 1973</i>	413,717	454,648
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	370,358	540,360
<i>Public Governance, Performance and Accountability Act 2013</i>	823	823
Total administered special appropriations	127,804,873	138,574,946
Special accounts		
Opening balance	6,132	1,038
Non-appropriated receipts	3,903	3,903
Total special accounts receipts	10,035	4,941
<i>less payments to corporate entities from annual/special appropriations</i>	25,080,431	29,858,703
Total administered resourcing	130,716,461	141,537,164
Total resourcing for the Department of Social Services	131,301,381	142,156,157
	2022-23	2023-24
Average staffing level (number)	2,623	2,776

Table 1.1: Department of Social Services resource statement – Budget estimates for 2023-24 as at Budget May 2023 (continued)

Third-party payments from and on behalf of other entities

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Payments made by Services Australia on behalf of DSS:		
Special appropriations – <i>Social Security (Administration) Act 1999</i>	107,578,500	115,009,973
Special appropriations – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,977,919	18,428,000
Special appropriations – <i>Paid Parental Leave Act 2010</i>	2,778,912	3,025,447
Special appropriations – <i>Student Assistance Act 1973</i>	417,663	457,567
Special appropriations – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	360,460	536,830
Annual administered appropriations	14,853	15,872
Payments made by the Department of Veterans' Affairs on behalf of DSS:		
Special appropriations – <i>Social Security (Administration) Act 1999</i>	65,280	69,414
Payments made to other entities for the provision of services:		
Department of Veterans' Affairs	192	198
Payments made to corporate entities within the Portfolio:		
National Disability Insurance Agency (Annual appropriations – ordinary annual services) (h)	25,080,431	29,858,703
Receipts received from other entities for the provision of services		
Australian Government entities (related parties)	31,512	18,934
Non-government entities	2,447	2,481

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 '2022-23 Estimated actual' includes \$1.0 billion to be received through the Appropriation Bill (No. 3) 2022-23 which has not received Royal Assent.

(a) Appropriation Bill (No. 1) 2023-24.

(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 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'.

(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) 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 2023-24 Budget measures
Measures announced since the 2022-23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Child Support Scheme – response to family law inquiry	1.1					
Administered payment		–	(336)	(520)	(534)	(548)
Departmental payment		–	2,764	1,028	787	–
Total		–	2,428	508	253	(548)
Migration Program – 2023-24 planning levels (a)	1.1, 1.2, 1.4, 1.5, 1.6, 1.7					
Administered payment		–	(2,275)	(3,971)	(4,218)	(3,510)
Departmental payment		–	–	–	–	–
Total		–	(2,275)	(3,971)	(4,218)	(3,510)
Increased Support for Commonwealth Rent Assistance Recipients	1.1, 1.3, 1.4, 1.5, 1.6, 1.7					
Administered payment		–	523,683	699,852	720,417	738,522
Departmental payment		–	–	–	–	–
Total		–	523,683	699,852	720,417	738,522
Visa and Migration System (a)	1.1, 1.3, 1.4, 1.5, 1.6, 1.7					
Administered payment		3,526	95,575	178,742	166,929	145,388
Departmental payment		–	–	–	–	–
Total		3,526	95,575	178,742	166,929	145,388
Parenting Payment (Single) – improved support for single parents	1.1, 1.6					
Administered payment		–	355,885	486,475	494,824	503,168
Departmental payment		–	–	–	–	–
Total		–	355,885	486,475	494,824	503,168
Jobs and Skills Summit – incentivise pensioners into the workforce – 6 months extension	1.3					
Administered payment		–	2,827	–	–	–
Departmental payment		–	–	–	–	–
Total		–	2,827	–	–	–
Immigration Policy Settings for New Zealand Citizens (b)	1.4, 1.5, 1.6, 1.7					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–

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.

**Table 1.2: Department of Social Services 2023-24 Budget measures
Measures announced since the 2022-23 October Budget (continued)**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures (continued)						
Permanent Residency and Citizenship Implications of the Love and Thoms High Court Case (a)	1.4, 1.6					
Administered payment		–	122	295	246	225
Departmental payment		–	–	–	–	–
Total		–	122	295	246	225
Increase to Working Age Payments	1.4, 1.6, 1.7					
Administered payment		–	961,050	1,286,600	1,289,310	1,296,959
Departmental payment		–	–	–	–	–
Total		–	961,050	1,286,600	1,289,310	1,296,959
Future National Redress Scheme Funding	2.1					
Administered payment		–	850	25,625	26,394	27,186
Departmental payment		–	60,987	276	273	274
Total		–	61,837	25,901	26,667	27,460
Women's Safety (c)	2.1					
Administered payment		–	6,811	17,749	12,582	8,803
Departmental payment		–	1,192	1,308	873	682
Total		–	8,003	19,057	13,455	9,485
Forced Adoption Support Services – 10 year anniversary funding	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Social Services – grants and additional support	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
APS Capability Reinvestment Fund: 2023-24 projects funded under round one (c)	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	669	–	–	–
Total		–	669	–	–	–

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.

**Table 1.2: Department of Social Services 2023-24 Budget measures
Measures announced since the 2022-23 October Budget (continued)**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures (continued)						
Supported Employment	3.1					
Administered payment		–	12,229	20,484	11,999	2,722
Departmental payment		–	3,875	2,668	2,677	337
Total		–	16,104	23,152	14,676	3,059
Progressing the National Disability Data Asset	3.1					
Administered payment		–	8,094	6,617	(1,271)	165
Departmental payment		–	4,793	5,089	4,714	2,667
Total		–	12,887	11,706	3,443	2,832
Central Coordination of Disability Policy – measure progress against Australia's Disability Strategy	3.1					
Administered payment		–	500	503	–	–
Departmental payment		–	2,250	2,285	2,303	2,323
Total		–	2,750	2,788	2,303	2,323
Support for People with Autism	3.1					
Administered payment		–	1,197	(822)	(804)	(811)
Departmental payment		–	2,504	822	804	811
Total		–	3,701	–	–	–
Younger People in Residential Aged Care	3.1					
Administered payment		–	1,054	49	–	–
Departmental payment		–	702	90	–	–
Total		–	1,756	139	–	–
Strengthening Medicare (d)	3.1					
Administered payment		–	–	–	–	–
Departmental payment		–	333	338	341	344
Total		–	333	338	341	344
Support for First Nations Disability Advocates	3.1					
Administered payment		–	1,000	–	–	–
Departmental payment		–	–	–	–	–
Total		–	1,000	–	–	–
Prime Minister and Cabinet – additional resourcing (e)	3.1					
Administered payment		–	–	–	–	–
Departmental payment		–	522	–	–	–
Total		–	522	–	–	–
Ensuring Robust Policy, Financial, Legislative and Governance Oversight of the National Disability Insurance Scheme	3.2					
Administered payment		–	–	–	–	–
Departmental payment		–	13,044	–	–	–
Total		–	13,044	–	–	–

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.

**Table 1.2: Department of Social Services 2023-24 Budget measures
Measures announced since the 2022-23 October Budget (continued)**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures (continued)						
Improving the Effectiveness and Sustainability of the National Disability Insurance Scheme	3.2					
Administered payment		–	1,247	865	900	839
Departmental payment		–	1,820	1,826	898	–
Total		–	3,067	2,691	1,798	839
Cross-Outcome						
Targeting Entrenched Community Disadvantage (f)						
Outcome 1						
Administered payment		–	–	–	–	–
Departmental payment		–	2,179	2,165	2,182	2,201
Outcome 2						
Administered payment		–	5,380	5,848	5,682	2,326
Departmental payment		–	4,067	4,262	2,456	2,053
Total		–	11,626	12,275	10,320	6,580
Total payment measures						
Administered		3,526	1,974,893	2,724,391	2,722,456	2,721,434
Departmental		–	101,701	22,157	18,308	11,692
Total		3,526	2,076,594	2,746,548	2,740,764	2,733,126

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 the *Budget Paper No. 2* under the Home Affairs Portfolio.
- (b) The full measure description and details appear in the *Budget Paper No. 2* under the Home Affairs Portfolio. This was a Decision Taken But Not Yet Announced at the 2022-23 October Budget. The forward estimates include Administered funding of \$43.752 million in 2024-25; \$136.806 million in 2025-26, and \$237.592 million in 2026-27.
- (c) The full measure description and details appear in the *Budget Paper No. 2* under Cross Portfolio.
- (d) The full measure description and details appear in the *Budget Paper No. 2* under the Health and Aged Care Portfolio.
- (e) The full measure description and details appear in the *Budget Paper No. 2* under the Prime Minister and Cabinet Portfolio.
- (f) The full measure description and details appear in the *Budget Paper No. 2* under the Treasury 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 DSS can be found at: www.dss.gov.au.

Revisions to outcome statements and programs

Table 2: Changes to outcomes and program structure since last portfolio statements: Outcome statement changes

Outcome 1 Statement	<i>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.</i>
	No changes to the Outcome 1 Statement.
Outcome 2 Statement	<i>Families and Communities: Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports.</i>
	No changes to the Outcome 2 Statement.
Outcome 3 Statement	<i>Disability and Carers: Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.</i>
	No changes to the Outcome 3 Statement.
Outcome 4 Statement	<i>Housing: Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness.</i>
Old Statement:	<i>Housing: Improving housing affordability, supporting social housing for individuals and preventing and addressing homelessness by providing targeted supports.</i>

Table 2: Changes to outcomes and program structure since last portfolio statements (continued): Program changes

Program Structure at 2022-23 October Budget		Program Structure at 2023-24 Budget
Outcome 1		
1.1 – Family Assistance		1.1 – Support for Families
1.1.1 – Family Tax Benefit Part A	→	1.1.1 – Family Tax Benefit Part A
1.1.2 – Family Tax Benefit Part B	→	1.1.2 – Family Tax Benefit Part B
1.1.3 – Single Income Family Supplement	→	1.1.3 – Single Income Family Supplement
1.1.4 – Stillborn Baby Payment	→	1.1.4 – Stillborn Baby Payment
1.1.5 – Double Orphan Pension	→	1.1.5 – Double Orphan Pension
		1.2 – Paid Parental Leave
1.1.7 – Parental Leave Pay	→	1.2.1 – Parental Leave Pay
1.1.6 – Dad and Partner Pay	→	1.2.2 – Dad and Partner Pay
1.2 – Support for Seniors		1.3 – Support for Seniors
1.2.1 – Age Pension	→	1.3.1 – Age Pension
1.2.2 – Energy Supplement for Commonwealth Seniors Health Card holders	→	1.3.2 – Energy Supplement for Commonwealth Seniors Health Card holders
1.2.3 – Home Equity Access Scheme	→	1.3.3 – Home Equity Access Scheme
1.3 – Financial Support for People with Disability		1.4 – Financial Support for People with Disability
1.3.1 – Disability Support Pension	→	1.4.1 – Disability Support Pension
1.3.2 – Essential Medical Equipment Payment	→	1.4.2 – Essential Medical Equipment Payment
1.3.3 – Mobility Allowance	→	1.4.3 – Mobility Allowance
1.4 – Financial Support for Carers		1.5 – Financial Support for Carers
1.4.1 – Carer Payment	→	1.5.1 – Carer Payment
1.4.2 – Carer Allowance (Adult)	→	1.5.2 – Carer Allowance (Adult)
1.4.3 – Carer Allowance (Child)	→	1.5.3 – Carer Allowance (Child)
1.4.4 – Carer Supplement	→	1.5.4 – Carer Supplement
1.4.5 – Child Disability Assistance Payment	→	1.5.5 – Child Disability Assistance Payment
1.4.6 – Carer Adjustment Payment	→	1.5.6 – Carer Adjustment Payment
1.5 – Working Age Payments		1.6 – Working Age Payments
1.5.1 – JobSeeker Payment	→	1.6.1 – JobSeeker Payment
1.5.2 – Youth Allowance (Other)	→	1.6.2 – Youth Allowance (Other)
1.5.3 – Parenting Payment Single	→	1.6.3 – Parenting Payment Single
1.5.4 – Parenting Payment Partnered	→	1.6.4 – Parenting Payment Partnered
1.5.5 – Special Benefit	→	1.6.5 – Special Benefit
1.5.6 – Priority Investment Approach – Validation	→	1.6.6 – Priority Investment Approach – Validation
1.5.7 – Pensioner Education Supplement	→	1.6.7 – Pensioner Education Supplement
1.5.8 – Utilities Allowance	→	1.6.8 – Utilities Allowance
1.5.9 – Payments under Special Circumstances	→	1.6.9 – Payments under Special Circumstances

Table 2: Changes to outcomes and program structure since last portfolio statements (continued): Program changes

Program Structure at 2022-23 October Budget		Program Structure at 2023-24 Budget
Outcome 1 (continued)		
1.6 – Student Payments		1.7 – Student Payments
1.6.1 – Youth Allowance (student)	→	1.7.1 – Youth Allowance (student)
1.6.2 – Austudy	→	1.7.2 – Austudy
1.6.3 – ABSTUDY – Secondary	→	1.7.3 – ABSTUDY – Secondary
1.6.4 – ABSTUDY – Tertiary	→	1.7.4 – ABSTUDY – Tertiary
1.6.5 – Student Start-up Loan	→	1.7.5 – Student Start-up Loan
1.6.6 – Student Start-up Loan – ABSTUDY	→	1.7.6 – Student Start-up Loan – ABSTUDY
1.6.7 – Assistance for Isolated Children	→	1.7.7 – Assistance for Isolated Children
Outcome 2		
There are no program changes under Outcome 2.		
Outcome 3		
There are no program changes under Outcome 3.		
Outcome 4		
There are no program changes under Outcome 4.		

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
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> Program 1.9 - Immunisation
Contribution to Outcome 1 made by linked program
The Department of Health and Aged Care has policy responsibility for the National Immunisation Program. Eligibility for Family Tax Benefit Part A is contingent on satisfying requirements for age-related immunisation requirements contained in this Outcome.

Linked programs (continued)

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

Outcome 1: Social Security	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Support for Families					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,925,820	18,320,780	19,273,754	19,952,829	20,352,489
<i>Social Security (Administration) Act 1999</i>	2,377	2,433	2,389	2,267	2,270
Administered Total	16,928,197	18,323,213	19,276,143	19,955,096	20,354,759
Total expenses for Program 1.1	16,928,197	18,323,213	19,276,143	19,955,096	20,354,759
Program 1.2 – Paid Parental Leave					
Administered expenses					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	2,775,147	3,042,381	3,419,948	3,873,623	4,362,191
Administered Total	2,775,147	3,042,381	3,419,948	3,873,623	4,362,191
Total expenses for Program 1.2	2,775,147	3,042,381	3,419,948	3,873,623	4,362,191
Program 1.3 – Support for Seniors					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	54,868,647	59,192,373	61,686,557	64,592,859	67,325,129
Administered Total	54,868,647	59,192,373	61,686,557	64,592,859	67,325,129
Total expenses for Program 1.3	54,868,647	59,192,373	61,686,557	64,592,859	67,325,129
Program 1.4 – Financial Support for People with Disability					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	19,405,355	21,054,120	21,808,661	22,615,916	23,054,543
Administered Total	19,405,355	21,054,120	21,808,661	22,615,916	23,054,543
Total expenses for Program 1.4	19,405,355	21,054,120	21,808,661	22,615,916	23,054,543
Program 1.5 – Financial Support for Carers					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,800	2,800	2,800	2,800	2,800
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	10,574,941	11,544,561	12,242,702	12,927,869	13,374,081
Administered Total	10,577,741	11,547,361	12,245,502	12,930,669	13,376,881
Total expenses for Program 1.5	10,577,741	11,547,361	12,245,502	12,930,669	13,376,881

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Outcome 1: Social Security	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.6 – Working Age Payments					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	10,254	10,272	1,808	1,816	1,824
Special appropriations <i>Social Security (Administration) Act 1999</i>	19,961,409	21,507,322	23,852,434	24,690,556	24,985,195
Administered Total	19,971,663	21,517,594	23,854,242	24,692,372	24,987,019
Total expenses for Program 1.6	19,971,663	21,517,594	23,854,242	24,692,372	24,987,019
Program 1.7 – Student Payments					
Administered expenses					
Special appropriations <i>Social Security (Administration) Act 1999</i>	2,321,990	2,710,786	2,933,451	3,106,653	3,259,953
<i>Student Assistance Act 1973</i>	410,846	451,868	475,120	486,683	495,861
Administered Total	2,732,836	3,162,654	3,408,571	3,593,336	3,755,814
Total expenses for Program 1.7	2,732,836	3,162,654	3,408,571	3,593,336	3,755,814
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	13,054	13,072	4,608	4,616	4,624
Special appropriations	127,246,532	137,826,624	145,695,016	152,249,255	157,211,712
Administered Total	127,259,586	137,839,696	145,699,624	152,253,871	157,216,336
Departmental expenses					
Departmental appropriation	93,743	86,947	81,619	79,732	79,042
s74 External Revenue (a)	7,482	4,932	4,770	4,734	4,730
Expenses not requiring appropriation in the Budget year (b)	15,797	15,690	14,705	14,266	14,164
Departmental Total	117,022	107,569	101,094	98,732	97,936
Total expenses for Outcome 1	127,376,608	137,947,265	145,800,718	152,352,603	157,314,272

A number of program structure changes have occurred for 2023-24 Budget. Please refer to Section 2 Table 2 for more information.

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

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

(b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation expenses, lease principal repayments, and resources received free of charge.

Table 2.1.2: Program component expenses for Outcome 1

Program 1.1 – Support for Families	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.1.1 – Component 1 (Family Tax Benefit Part A)					
Special appropriations					
A New Tax System (Family Assistance) (Administration) Act 1999	13,083,167	14,154,995	14,935,485	15,463,310	15,827,840
Total component 1 expenses	13,083,167	14,154,995	14,935,485	15,463,310	15,827,840
1.1.2 – Component 2 (Family Tax Benefit Part B)					
Special appropriations					
A New Tax System (Family Assistance) (Administration) Act 1999	3,834,960	4,158,433	4,331,133	4,482,218	4,517,259
Total component 2 expenses	3,834,960	4,158,433	4,331,133	4,482,218	4,517,259
1.1.3 – Component 3 (Single Income Family Supplement) (a)					
Special appropriations					
A New Tax System (Family Assistance) (Administration) Act 1999	4,540	3,953	3,591	3,663	3,663
Total component 3 expenses	4,540	3,953	3,591	3,663	3,663
1.1.4 – Component 4 (Stillborn Baby Payment)					
Special appropriations					
A New Tax System (Family Assistance) (Administration) Act 1999	3,153	3,399	3,545	3,638	3,727
Total component 4 expenses	3,153	3,399	3,545	3,638	3,727
1.1.5 – Component 5 (Double Orphan Pension)					
Special appropriations					
Social Security (Administration) Act 1999	2,377	2,433	2,389	2,267	2,270
Total component 5 expenses	2,377	2,433	2,389	2,267	2,270
Total Program expenses	16,928,197	18,323,213	19,276,143	19,955,096	20,354,759

(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					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.2.1 – Component 1 (Parental Leave Pay)					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	2,625,122	3,042,381	3,419,948	3,873,623	4,362,191
Total component 1 expenses	2,625,122	3,042,381	3,419,948	3,873,623	4,362,191
1.2.2 – Component 2 (Dad and Partner Pay) (b)					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	150,025	-	-	-	-
Total component 2 expenses	150,025	-	-	-	-
Total Program expenses	2,775,147	3,042,381	3,419,948	3,873,623	4,362,191

(b) From 1 July 2023, the 2022-23 October Budget measure *Boosting Parental Leave to Enhance Economic Security, Support and Flexibility for Australia's Families* combines Dad and Partner Pay and Parental Leave Pay under the Paid Parental Leave scheme.

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

Program 1.3 – Support for Seniors					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.3.1 – Component 1 (Age Pension)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	54,787,410	59,111,864	61,608,155	64,516,725	67,251,940
Total component 1 expenses	54,787,410	59,111,864	61,608,155	64,516,725	67,251,940
1.3.2 – Component 2 (Energy Supplement for Commonwealth Seniors Health Card holders)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	74,188	69,840	65,746	61,917	57,899
Total component 2 expenses	74,188	69,840	65,746	61,917	57,899
1.3.3 – Component 3 (Home Equity Access Scheme)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	7,049	10,669	12,656	14,217	15,290
Total component 3 expenses	7,049	10,669	12,656	14,217	15,290
Total Program expenses	54,868,647	59,192,373	61,686,557	64,592,859	67,325,129

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

Program 1.4 – Financial Support for People with Disability					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.4.1 – Component 1 (Disability Support Pension)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	19,360,445	21,006,287	21,758,597	22,563,855	22,999,383
Total component 1 expenses	19,360,445	21,006,287	21,758,597	22,563,855	22,999,383
1.4.2 – Component 2 (Essential Medical Equipment Payment)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	9,021	9,954	10,651	11,257	11,527
Total component 2 expenses	9,021	9,954	10,651	11,257	11,527
1.4.3 – Component 3 (Mobility Allowance)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	35,889	37,879	39,413	40,804	43,633
Total component 3 expenses	35,889	37,879	39,413	40,804	43,633
Total Program expenses	19,405,355	21,054,120	21,808,661	22,615,916	23,054,543

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

Program 1.5 – Financial Support for Carers					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.5.1 – Component 1 (Carer Payment)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	7,148,807	7,865,513	8,351,321	8,847,946	9,182,192
Total component 1 expenses	7,148,807	7,865,513	8,351,321	8,847,946	9,182,192
1.5.2 – Component 2 (Carer Allowance (Adult))					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	1,872,190	2,031,407	2,161,890	2,275,686	2,337,485
Total component 2 expenses	1,872,190	2,031,407	2,161,890	2,275,686	2,337,485
1.5.3 – Component 3 (Carer Allowance (Child))					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	737,799	810,256	870,297	923,386	952,150
Total component 3 expenses	737,799	810,256	870,297	923,386	952,150
1.5.4 – Component 4 (Carer Supplement)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	619,964	635,340	649,738	665,057	680,201
Total component 4 expenses	619,964	635,340	649,738	665,057	680,201
1.5.5 – Component 5 (Child Disability Assistance Payment)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	196,181	202,045	209,456	215,794	222,053
Total component 5 expenses	196,181	202,045	209,456	215,794	222,053
1.5.6 – Component 6 (Carer Adjustment Payment)					
Annual administered expenses					
Ordinary annual services					
(Appropriation 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	10,577,741	11,547,361	12,245,502	12,930,669	13,376,881

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

Program 1.6 – Working Age Payments					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.6.1 – Component 1 (JobSeeker Payment)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	13,015,990	12,930,574	14,455,028	14,927,258	14,851,599
Total component 1 expenses	13,015,990	12,930,574	14,455,028	14,927,258	14,851,599
1.6.2 – Component 2 (Youth Allowance (Other))					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	881,963	916,914	1,040,361	1,081,420	1,072,563
Total component 2 expenses	881,963	916,914	1,040,361	1,081,420	1,072,563
1.6.3 – Component 3 (Parenting Payment Single)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	4,942,474	6,437,245	7,072,068	7,314,056	7,604,157
Total component 3 expenses	4,942,474	6,437,245	7,072,068	7,314,056	7,604,157
1.6.4 – Component 4 (Parenting Payment Partnered)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	929,768	1,041,754	1,106,136	1,166,181	1,247,082
Total component 4 expenses	929,768	1,041,754	1,106,136	1,166,181	1,247,082
1.6.5 – Component 5 (Special Benefit)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	146,420	133,618	130,235	152,091	159,682
Total component 5 expenses	146,420	133,618	130,235	152,091	159,682
1.6.6 – Component 6 (Priority Investment Approach – Validation)					
Annual administered expenses					
Ordinary annual services					
(Appropriation 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>					
<i>Act 1999</i>	30,541	31,441	32,254	32,843	33,142
Total component 7 expenses	30,541	31,441	32,254	32,843	33,142

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

Program 1.6 – Working Age Payments (continued)					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.6.8 – Component 8 (Utilities Allowance)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	14,253	15,776	16,352	16,707	16,970
Total component 8 expenses	14,253	15,776	16,352	16,707	16,970
1.6.9 – Component 9 (Payments under Special Circumstances)					
Annual administered expenses					
Ordinary annual services					
(Appropriation Bill No. 1)	10,054	10,072	1,608	1,616	1,624
Total component 9 expenses	10,054	10,072	1,608	1,616	1,624
Total Program expenses	19,971,663	21,517,594	23,854,242	24,692,372	24,987,019

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

Program 1.7 – Student Payments					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.7.1 – Component 1 (Youth Allowance (student))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,793,426	2,108,225	2,273,054	2,402,753	2,516,491
Total component 1 expenses	1,793,426	2,108,225	2,273,054	2,402,753	2,516,491
1.7.2 – Component 2 (Austudy)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	464,472	525,470	563,829	588,549	613,796
Total component 2 expenses	464,472	525,470	563,829	588,549	613,796
1.7.3 – Component 3 (ABSTUDY - Secondary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	186,103	207,938	216,348	220,970	221,555
Total component 3 expenses	186,103	207,938	216,348	220,970	221,555
1.7.4 – Component 4 (ABSTUDY - Tertiary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	130,680	142,687	151,213	152,504	158,469
Total component 4 expenses	130,680	142,687	151,213	152,504	158,469
1.7.5 – Component 5 (Student Start-up Loan)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	64,092	77,091	96,568	115,351	129,666
Total component 5 expenses	64,092	77,091	96,568	115,351	129,666
1.7.6 – Component 6 (Student Start-up Loan - ABSTUDY)					
Special appropriations					
<i>Student Assistance Act 1973</i>	1,300	1,659	3,214	3,658	4,124
Total component 6 expenses	1,300	1,659	3,214	3,658	4,124
1.7.7 – Component 7 (Assistance for Isolated Children)					
Special appropriations					
<i>Student Assistance Act 1973</i>	92,763	99,584	104,345	109,551	111,713
Total component 7 expenses	92,763	99,584	104,345	109,551	111,713
Total Program expenses	2,732,836	3,162,654	3,408,571	3,593,336	3,755,814

Cash projections for Rent Assistance (a)

Cross-Program – Rent Assistance	2022-23 Estimated actual \$'000	2023-24 Budget \$'000
DSS: <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>		
Family Tax Benefit	1,807,536	2,070,883
DSS: <i>Social Security (Administration) Act 1999</i>		
Age Pension	1,045,625	1,211,076
Austudy	34,102	39,099
Carer Payment	156,686	186,320
Disability Support Pension	826,196	969,623
JobSeeker Payment	676,588	758,076
Parenting Payment (Partnered)	1,732	2,008
Parenting Payment (Single)	45,926	52,474
Special Benefit	9,545	8,021
Youth Allowance	161,146	180,533
DSS: <i>ABSTUDY (Student Assistance Act 1973)</i>	17,573	20,399
Department of Veterans' Affairs: <i>Veterans' Entitlements Act 1986 (b)</i>	35,057	40,103
Total cash projections	4,817,712	5,538,615

(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 also outlines the 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 2023-24 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 measures	Expected/Planned performance results
Current Year 2022-23	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>
Budget Year 2023-24	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 2024-25 to 2026-27	As per 2023-24	As per 2023-24

Table 2.1.5: 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 measures	Expected/Planned performance results
Current Year 2022-23	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>
Budget Year 2023-24	Extent to which separated parents in the child support system are supporting their children.	At least 85 per cent of Family Tax Benefit Part A children of separated parents meet the maintenance action test requirements.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from 2023-24 Budget measures: Nil.		

Table 2.1.5: Performance measures for Outcome 1 (continued)

Program 1.2 – Paid Parental Leave – Assist parents to take time out of the workforce to bond with their children following birth or adoption and encourage continued participation in the workforce.		
Key Activity	Parental Leave Pay	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Extent to which parents take Parental Leave Pay.	At least 95 per cent of eligible Parental Leave Pay families access payment. <i>Expected performance result: On track</i>
Budget Year 2023-24	To be reviewed consistent with the material change published in the October 2022-23 Portfolio Budget Statements.	To be reviewed consistent with the material change published in the October 2022-23 Portfolio Budget Statements.
Forward Estimates 2024-25 to 2026-27	To be reviewed consistent with the material change published in the October 2022-23 Portfolio Budget Statements.	To be reviewed consistent with the material change published in the October 2022-23 Portfolio Budget Statements.
Key Activity	Dad and Partner Pay	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Extent to which parents take Dad and Partner Pay.	At least 95 per cent of eligible Dad and Partner Pay claimants access payment. <i>Expected performance result: On track</i>
Budget Year 2023-24 (a)	Not Applicable.	Not Applicable.
Forward Estimates 2024-25 to 2026-27 (a)	Not Applicable.	Not Applicable.
Material changes to Program 1.2 resulting from 2023-24 Budget measures: Nil.		

(a) From 1 July 2023, the 2022-23 October Budget measure *Boosting Parental Leave to Enhance Economic Security, Support and Flexibility for Australia’s Families* combines Dad and Partner Pay and Parental Leave Pay under the Paid Parental Leave scheme and has been represented as ‘Not Applicable’ for the Forward Estimates.

Table 2.1.5: 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 measures	Expected/Planned performance results
Current Year 2022-23	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>
Budget Year 2023-24	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 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.3 resulting from 2023-24 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 measures	Expected/Planned performance results
Current Year 2022-23	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: On track</i>
Budget Year 2023-24	Extent to which people of working age with a profound or severe disability are paid Disability Support Pension.	At least 90 per cent of people with a profound or severe disability of working age are supported by the Disability Support Pension.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.4 resulting from 2023-24 Budget measures: Nil.		

Table 2.1.5: 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 Activities	Carer Payment and Carer Allowance	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	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: On track</i>
Budget Year 2023-24	Extent to which payments are made to, or with respect to, carers unable to fully support themselves.	At least 70 per cent of primary carers in Australia are supported by Carer Payment and/or Carer Allowance.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.5 resulting from 2023-24 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 Activities	JobSeeker Payment, Youth Allowance (Other) and Parenting Payment	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Extent to which payments are made to, or with respect to, people unable to fully support themselves.	Changes in recipient numbers align with movements in the unemployment rate. Recipient numbers and unemployment rate are positively correlated. <i>Expected performance result: On track</i>
Budget Year 2023-24	Extent to which payments are made to, or with respect to, people unable to fully support themselves.	Changes in recipient numbers align with movements in the unemployment rate. Recipient numbers and unemployment rate are positively correlated.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.6 resulting from 2023-24 Budget measures: Nil.		

Table 2.1.5: 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 Activities	Youth Allowance (Student), Austudy and ABSTUDY	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Extent to which payment recipients have improved financial self-reliance.	The proportion of Austudy, Youth Allowance (Student) and ABSTUDY recipients who are not receiving income support 12 months after exiting student payments aligns with movements in the unemployment rate. Changes in exit rates align with changes in unemployment rate <i>Expected performance result: On track</i>
Budget Year 2023-24	Extent to which payment recipients have improved financial self-reliance.	The proportion of Austudy, Youth Allowance (Student) and ABSTUDY recipients who are not receiving income support 12 months after exiting student payments aligns with movements in the unemployment rate. Changes in exit rates align with changes in unemployment rate
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.7 resulting from 2023-24 Budget measures: Nil.		

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 measures	Expected/Planned performance results
Current Year 2022-23	Australians receiving income support or family assistance payments are assisted with the cost of private rental or community housing.	Commonwealth Rent Assistance (CRA) reduces the proportion of recipient households in "rental stress" by at least 25 percentage points. <i>Expected performance result: On track</i>
Budget Year 2023-24	Australians receiving income support or family assistance payments are assisted with the cost of private rental or community housing.	Commonwealth Rent Assistance (CRA) reduces the proportion of recipient households in "rental stress" by at least 25 percentage points.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24

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/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Attorney-General’s Department Operating Expenses – Civil Justice and Legal Services • Program 1.4 – Justice Services • Program 1.5 – Family Relationships
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Attorney-General’s Department has policy responsibility for improving access to justice for Indigenous people, including progressing priority reforms under the National Agreement on Closing the Gap; for family matters, including Family Law Services; 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/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health
<p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Health and Aged Care has policy responsibility for Medicare Benefits Schedule items in relation to mental health.</p>
<p>Services Australia</p> <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 2 made by linked programs</p> <p>The administrative aspects of Income Management and payments under the Transition to Independent Living Allowance that falls under this Outcome are delivered by Services Australia through the above linked programs.</p>

Linked programs (continued)

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2: Families and Communities					
Program 2.1 – Families and Communities					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,023,878	1,116,741	1,042,852	1,029,294	875,624
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	8	–	–	–	–
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	370,456	541,061	501,534	464,675	446,404
Special accounts					
Special account to support the National Plan to End Violence against Women and Children	8,997	4,120	3,384	–	–
Administered Total	1,403,339	1,661,922	1,547,770	1,493,969	1,322,028
Total expenses for Program 2.1	1,403,339	1,661,922	1,547,770	1,493,969	1,322,028
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,023,878	1,116,741	1,042,852	1,029,294	875,624
Special appropriations	370,464	541,061	501,534	464,675	446,404
Special accounts	8,997	4,120	3,384	–	–
Administered Total	1,403,339	1,661,922	1,547,770	1,493,969	1,322,028
Departmental expenses					
Departmental appropriation	219,673	257,337	188,171	182,145	180,490
s74 External Revenue (a)	16,585	10,112	9,581	9,458	9,456
Expenses not requiring appropriation in the Budget year (b)	34,231	34,108	36,834	35,795	35,548
Departmental Total	270,489	301,557	234,586	227,398	225,494
Total expenses for Outcome 2	1,673,828	1,963,479	1,782,356	1,721,367	1,547,522

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022-23	2023-24	2024-25	2025-26	2026-27
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	(54,910)	36,100	5,883	5,327	7,600
Total movement of administered funds	(54,910)	36,100	5,883	5,327	7,600

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 (b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation expenses, lease principal repayments, 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					
	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
2.1.1 – Component 1 (Families and Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	429,365	443,981	465,564	474,106	455,086
Total component 1 expenses	429,365	443,981	465,564	474,106	455,086
2.1.2 – Component 2 (Family Safety)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	269,879	328,401	298,083	287,187	160,931
Total component 2 expenses	269,879	328,401	298,083	287,187	160,931
2.1.3 – Component 3 (Protecting Australia's Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	17,650	31,832	31,919	22,647	26,079
Total component 3 expenses	17,650	31,832	31,919	22,647	26,079
2.1.4 – Component 4 (Sector Representation)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	3,434	3,212	3,053	3,092	2,930
Total component 4 expenses	3,434	3,212	3,053	3,092	2,930
2.1.5 – Component 5 (Financial Wellbeing and Capability)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	211,880	188,568	164,036	163,316	165,971
Total component 5 expenses	211,880	188,568	164,036	163,316	165,971
2.1.6 – Component 6 (Volunteering and Community Connectedness)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	78,318	100,297	59,567	59,574	60,085
Total component 6 expenses	78,318	100,297	59,567	59,574	60,085
2.1.7 – Component 7 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Redress payment)					
Special appropriations					
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	367,499	538,029	498,850	462,219	444,062
Total component 7 expenses	367,499	538,029	498,850	462,219	444,062

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

Program 2.1 – Families and Communities (continued)					
	2022-23	2023-24	2024-25	2025-26	2026-27
	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					
National Redress Scheme for Institutional Child Sexual Abuse Act 2018	2,957	3,032	2,684	2,456	2,342
Total component 8 expenses	2,957	3,032	2,684	2,456	2,342
2.1.9 – Component 9 (Special account to support the National Plan to End Violence against Women and Children)					
Special Account expenses					
Special account to support the National Plan to End Violence against Women and Children	8,997	4,120	3,384	–	–
Total component 9 expenses	8,997	4,120	3,384	–	–
2.1.10 – Component 10 (Transition to Independent Living Allowance)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	2,512	3,512	3,512	3,512	3,512
Total component 10 expenses	2,512	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)	10,840	16,938	17,118	15,860	1,030
Total component 11 expenses	10,840	16,938	17,118	15,860	1,030
2.1.12 – Component 12 (Income Management Balancing Appropriation)					
Special appropriations					
Social Security (Administration) Act 1999	8	–	–	–	–
Total component 12 expenses	8	–	–	–	–
Total Program expenses	1,403,339	1,661,922	1,547,770	1,493,969	1,322,028

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 also outlines the 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 2023-24 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 measures	Expected/Planned performance results
Current Year 2022-23	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>
Budget Year 2023-24	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 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Key Activity	Women’s Safety (a)	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022-2032.	Demonstrated achievement of continued successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022-2032. <i>Expected performance result: Partially on track</i>
Budget Year 2023-24	Successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022-2032.	Demonstrated achievement of continued successful delivery of initiatives under the National Plan to End Violence against Women and Children 2022-2032.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24

(a) Refers to updated key activities that will be reflected in the 2023-24 Corporate Plan.

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/Planned performance results
Current Year 2022-23	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>
Budget Year 2023-24	Extent to which individuals and families can navigate through financial crisis, build financial resilience and reduce vulnerability to financial shock.	20 per cent or less of people with multiple requests for emergency relief.
		At least 70 per cent of people report an improvement in their financial wellbeing following engagement with a funded service.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24

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	Income Management (a)	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	All Cashless Debit Card (CDC) participants are off the program by 6 March 2023 and the CDC program is repealed by 30 March 2023.	Proportion of eligible CDC participants exited CDC program – 100 per cent <i>Performance result: Met</i>
		Proportion of eligible CDC accounts closed by 30 March 2023 – 100 per cent <i>Performance result: Met</i>
	Participants transitioned to enhanced Income Management have accessed their account to purchase non restricted items.	95 per cent of participants who transition to enhanced Income Management program have accessed their account to purchase non restricted items. <i>Expected performance result: On track</i>
Budget Year 2023-24	Participants transitioned to enhanced Income Management have accessed their account to purchase non-restricted items	95 per cent of enhanced Income Management participants have accessed their account to purchase non restricted items.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24

(a) Refers to updated key activities that will be reflected in the 2023-24 Corporate Plan.

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/Planned performance results
Current Year 2022-23	Ensure quality and timely decisions are made on applications to the Scheme.	The Scheme will notify greater than 75 per cent of survivors about an outcome within 6 months of the date that all required information is received. <i>Expected performance result: On track</i>
		The Scheme will maintain quality decision-making, with greater than 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	Expected/Planned performance results
Budget Year 2023-24	Ensure quality and timely decisions are made on applications to the Scheme.	The Scheme will notify greater than 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 greater than 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 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 2.1 resulting from 2023-24 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

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

Linked programs (continued)

National Disability Insurance Agency
Programs <ul style="list-style-type: none">• Program 1.1 – Reasonable and necessary support for participants• Program 1.2 – Agency costs
Contribution to Outcome 3 made by linked programs <p>These linked programs provide for the delivery of the NDIS.</p>
NDIS Quality and Safeguards Commission
Program <ul style="list-style-type: none">• Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration
Contribution to Outcome 3 made by linked program <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>
The Department of the Treasury
Program <ul style="list-style-type: none">• Program 1.4 – Commonwealth-State Financial Relations
Contribution to Outcome 3 made by linked program <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

Outcome 3: Disability and Carers	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 3.1 – Disability and Carers					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,748,284	1,673,384	1,657,630	1,670,842	1,664,204
Administered Total	1,748,284	1,673,384	1,657,630	1,670,842	1,664,204
Total expenses for Program 3.1	1,748,284	1,673,384	1,657,630	1,670,842	1,664,204
Program 3.2 – National Disability Insurance Scheme					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	23,803,201	28,059,390	32,868,533	37,406,828	40,919,473
Payments to corporate entities	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Administered Total	25,248,562	30,043,566	34,460,451	38,994,638	42,520,145
Total expenses for Program 3.2	25,248,562	30,043,566	34,460,451	38,994,638	42,520,145
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	25,551,485	29,732,774	34,526,163	39,077,670	42,583,677
Payments to corporate entities	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Administered Total	26,996,846	31,716,950	36,118,081	40,665,480	44,184,349
Departmental expenses					
Departmental appropriation	111,633	130,252	106,258	103,121	97,960
s74 External Revenue (a)	8,465	5,429	5,236	5,192	5,188
Expenses not requiring appropriation in the Budget year (b)	14,956	16,665	13,244	12,722	12,601
Departmental Total	135,054	152,346	124,738	121,035	115,749
Total expenses for Outcome 3	27,131,900	31,869,296	36,242,819	40,786,515	44,300,098

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Movement of administered funds between years (c)	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3:					
Program 3.1 – Disability and Carers	(10,463)	2,982	6,132	1,349	–
Program 3.2 – National Disability Insurance Scheme	(11,229)	11,229	–	–	–
Total movement of administered funds	(21,692)	14,211	6,132	1,349	–

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation expenses, lease principal repayments, 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 2.3.2: Program component expenses for Outcome 3

Program 3.1 – Disability and Carers					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
3.1.1 – Component 1 (Employment Services)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	1,302,073	1,263,729	1,253,190	1,294,507	1,333,799
Total component 1 expenses	1,302,073	1,263,729	1,253,190	1,294,507	1,333,799
3.1.2 – Component 2 (Disability and Carer Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	446,211	409,655	404,440	376,335	330,405
Total component 2 expenses	446,211	409,655	404,440	376,335	330,405
Total Program expenses	1,748,284	1,673,384	1,657,630	1,670,842	1,664,204

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

Program 3.2 – National Disability Insurance Scheme					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
3.2.1 – Component 1 (NDIS Transitioning Commonwealth Programs and Continuity of Support)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	17,353	12,292	5,780	5,239	4,321
Total component 1 expenses	17,353	12,292	5,780	5,239	4,321
3.2.2 – Component 2 (Sector Development Fund and Jobs and Market Fund)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	21,471	27,420	–	–	–
Total component 2 expenses	21,471	27,420	–	–	–
3.2.3 – Component 3 (National Disability Insurance Scheme Participant Plans)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	23,635,070	27,874,527	32,731,107	37,261,249	40,766,903
Total component 3 expenses	23,635,070	27,874,527	32,731,107	37,261,249	40,766,903
3.2.4 – Component 4 (National Disability Insurance Scheme Information, Linkages and Capacity Building)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	129,307	145,151	131,646	140,340	148,249
Total component 4 expenses	129,307	145,151	131,646	140,340	148,249
3.2.5 – Component 5 (Payments to Corporate Entity – NDIA Agency costs)					
Annual administered expenses					
Payments to corporate entities	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Total component 5 expenses	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Total Program expenses	25,248,562	30,043,566	34,460,451	38,994,638	42,520,145

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 also outlines the 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 2023-24 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 measures	Expected/Planned performance results
Current Year 2022-23	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: Partially 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>
Budget Year 2023-24	Extent to which people with disability are supported to find and maintain employment through Disability Employment Services.	At least 40 per cent of job placements sustained to 13 weeks.
		At least 30 per cent of job placements sustained to 26 weeks.
		At least 20 per cent of job placements sustained to 52 weeks.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24

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	Support for Carers	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Extent to which carers access information, supports and services.	At least 10 per cent annual increase in people accessing Carer Gateway (website and 1800 number). <i>Expected performance result: Not Applicable (a)</i>
	Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	Percentage (30 per cent) of carers registered with Carer Gateway local service providers assessed as having improved level of wellbeing. <i>Expected performance result: On track</i>
		Percentage (30 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: On track</i>
Budget Year 2023-24	Extent to which carers access information, supports and services.	At least 10 per cent annual increase in people accessing Carer Gateway (website and 1800 number).
	Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	Percentage (30 per cent) of carers registered with Carer Gateway local service providers assessed as having improved level of wellbeing.
		Percentage (35 per cent) of carers registered with Carer Gateway local service providers assessed as having improved level of carer wellbeing since the program commenced.
Forward Estimates 2024-25 to 2026-27	Extent to which carers access information, supports and services.	As per 2023-24
	Extent to which carers who are registered with Carer Gateway local service providers' wellbeing is assessed as improved.	As per 2023-24
		Percentage (40 per cent) of carers registered with Carer Gateway local service providers assessed as having improved level of carer wellbeing since the program commenced.
Material changes to Program 3.1 resulting from 2023-24 Budget measures: Nil.		

(a) The methodology for calculating this measure has changed since it was published in the 2022-23 Corporate Plan. The mid-year result for 2022-23 is a baseline year for future reporting.

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 measures	Expected/Planned performance results
Current Year 2022-23	DSS works with states and territories and the National Disability Insurance Agency 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 2023. <i>Expected performance result: On track</i>
Budget Year 2023-24	Not applicable, as full scheme agreements are expected to have been signed with all states and territories by 30 June 2023.	
Key Activity	Development of NDIS market	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Market indicators signal that participants have improved opportunity to access services in the market.	At least 3 per cent reduction in market supply gaps in each financial year up to 30 June 2026. <i>Expected performance result: Not on track</i> At least 3 per cent increase in NDIS market competition (a decrease in market concentration) in remote areas in each financial year up to 30 June 2026. <i>Expected performance result: On track</i>
Budget Year 2023-24	Not applicable, suitable performance measure(s) will be determined following budget outcomes.	
Forward Estimates 2024-25 to 2026-27	As per 2023-24	

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 Participant Plans	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Extent to which NDIS participant outcomes are met.	At least 25 per cent of working age NDIS participants in paid employment. <i>Expected performance result: Not on track</i>
		At least 45 per cent of NDIS participants involved in community and social activities. <i>Expected performance result: Not on track</i>
	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. <i>Expected performance result: Partially on track</i>
Budget Year 2023-24	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.
Forward Estimates 2024-25 to 2026-27	Not applicable, suitable performance measure(s) will be determined following budget outcomes.	
Material changes to Program 3.2 resulting from 2023-24 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

Contribution to Outcome 4 made by linked programs

The Department of the Treasury, on behalf of DSS, makes payments to the states in accordance with the National Housing and Homelessness Agreement. 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 4: Housing					
Program 4.1 – Housing and Homelessness					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	37,144	24,964	31,181	27,968	39,625
Administered Total	37,144	24,964	31,181	27,968	39,625
Total expenses for Program 4.1	37,144	24,964	31,181	27,968	39,625
Program 4.2 – Affordable Housing					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	75,932	57,191	31,697	16,510	–
Administered Total	75,932	57,191	31,697	16,510	–
Total expenses for Program 4.2	75,932	57,191	31,697	16,510	–
Outcome 4 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No.1)	113,076	82,155	62,878	44,478	39,625
Administered Total	113,076	82,155	62,878	44,478	39,625
Departmental expenses					
Departmental appropriation	17,856	15,450	14,904	14,621	14,637
s74 External Revenue (a)	1,427	942	911	903	904
Expenses not requiring appropriation in the Budget year (b)	2,804	2,783	2,662	2,578	2,559
Departmental Total	22,087	19,175	18,477	18,102	18,100
Total expenses for Outcome 4	135,163	101,330	81,355	62,580	57,725

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

	2022-23	2023-24	2024-25	2025-26	2026-27
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	(7,387)	6,192	1,195	–	–
Total movement of administered funds	(7,387)	6,192	1,195	–	–

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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
(b) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation expenses, lease principal repayments, 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					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>4.1.1 – Component 1 (Housing and Homelessness Service Improvement and Sector Support)</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	37,144	24,964	31,181	27,968	39,625
Total component 1 expenses	37,144	24,964	31,181	27,968	39,625
Total Program expenses	37,144	24,964	31,181	27,968	39,625
Program 4.2 – Affordable Housing					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>4.2.1 – Component 1 (National Rental Affordability Scheme)</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No.1)	75,932	57,191	31,697	16,510	–
Total component 1 expenses	75,932	57,191	31,697	16,510	–
Total Program expenses	75,932	57,191	31,697	16,510	–

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 also outlines the 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 2023-24 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 affordable housing and homelessness prevention initiatives, including the design and implementation of innovative early stage projects.		
Key Activity	National Housing and Homelessness Agreement	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	Standard of delivery by states and territories is in accordance with the terms and conditions of agreements with the Commonwealth.	100 per cent of states and territories meet their requirements under the National Housing and Homelessness Agreement by: <ul style="list-style-type: none"> • having a publicly available housing strategy • having a publicly available homelessness strategy • contributing to the ongoing collection and transparent reporting of agreed data • providing annual statement of assurance reports outlining their housing and homelessness expenditure. <i>Expected performance result: On track</i>
	National reporting by states and territories on the number of dwellings for social housing and the number of specialist homelessness services delivered.	States and territories report on the number of dwellings for social housing and the number of specialist homelessness services delivered. <i>Expected performance result: 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 Housing and Homelessness Agreement (continued)	
Year	Performance measures	Expected/Planned performance results
Budget Year 2023-24	Standard of delivery by states and territories is in accordance with the terms and conditions of agreements with the Commonwealth.	100 per cent of states and territories meet their requirements under the National Housing and Homelessness Agreement by: <ul style="list-style-type: none"> • having a publicly available housing strategy • having a publicly available homelessness strategy • contributing to the ongoing collection and transparent reporting of agreed data • providing annual statement of assurance reports outlining their housing and homelessness expenditure.
	National reporting by states and territories on the number of dwellings for social housing and the number of specialist homelessness services delivered.	States and territories report on the number of dwellings for social housing and the number of specialist homelessness services delivered.
Forward Estimates 2024-25 to 2026-27	To be developed. (a)	To be developed. (a)
Material changes to Program 4.1 resulting from 2023-24 Budget measures: Nil.		

(a) Bilateral agreements under the National Housing and Homelessness Agreement expire at the end of 2022-23. Note: the Government has offered the states and territories a one-year extension of the National Housing and Homelessness Agreement (to 30 June 2024) to support the transition to the new housing agenda. Funding arrangements from 2024-25 are subject to negotiation.

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/Planned performance results
Current Year 2022-23	Delivery complies with relevant legislation to ensure that incentives are issued accurately to approved participants.	At least 90 per cent of statements of compliance are processed within 60 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>
Budget Year 2023-24	Delivery complies with relevant legislation to ensure that incentives are issued accurately to approved participants.	At least 90 per cent of statements of compliance are processed within 60 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 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 4.2 resulting from October 2023-24 Budget measures: Nil.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 2022-23 to 2026-27. 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 2023-24 before allowing for unfunded items such as depreciation and lease repayments.

Revenue from Government for 2023-24 is estimated at \$490.0 million, higher than in 2022-23. Expenditure for 2023-24 is estimated to be \$580.6 million (inclusive of \$39.3 million of unfunded depreciation), higher than in 2022-23 primarily due to Budget measures.

Balance sheet

DSS' budgeted net liability position for 2023-24 is expected to be \$18.3 million, \$11.1 million higher than in 2022-23.

Administered

Income and expenses

DSS administers the collection of non-taxation revenue estimated at \$637.7 million in 2023-24, higher than in 2022-23, and is comprised mainly of recoveries of National Redress Scheme for Survivors of Institutional Child Sexual Abuse payments made on behalf of other governments and organisations.

DSS expenses administered on behalf of the Australian Government will total \$171.3 billion in 2023-24, higher than in 2022-23, mainly due to measures, indexation of social security payment rates in line with the latest Consumer Price Index and growth in spending for the NDIS.

Balance sheet

Total assets administered on behalf of the Australian Government are expected to be \$7.3 billion, \$0.5 billion higher than in 2022-23. This increase is due to growth in receivables and investments.

Total liabilities administered on behalf of the Australian Government are expected to be \$7.3 billion, \$0.9 billion higher than in 2022-23. The increase is mainly due to timing of Personal benefits payments at the end of financial year.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	325,064	366,877	298,188	289,195	283,522
Suppliers	171,245	166,264	135,323	133,102	131,622
Depreciation and amortisation	39,838	39,322	37,521	35,437	34,948
Finance costs	8,505	8,184	7,863	7,533	7,187
Total expenses	544,652	580,647	478,895	465,267	457,279
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	30,935	20,145	20,034	20,067	20,083
Rental income	3,024	1,270	464	220	195
Resources received free of charge	54,337	54,337	54,337	54,337	54,337
Total own-source revenue	88,296	75,752	74,835	74,624	74,615
Total own-source income	88,296	75,752	74,835	74,624	74,615
Net (cost of)/contribution by services	(456,356)	(504,895)	(404,060)	(390,643)	(382,664)
Revenue from Government	440,931	489,986	390,952	379,619	372,129
Surplus/(deficit) attributable to the Australian Government	(15,425)	(14,909)	(13,108)	(11,024)	(10,535)
Total comprehensive income/(loss)	(15,425)	(14,909)	(13,108)	(11,024)	(10,535)
Total comprehensive income/(loss) attributable to the Australian Government	(15,425)	(14,909)	(13,108)	(11,024)	(10,535)

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(15,425)	(14,909)	(13,108)	(11,024)	(10,535)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	7,853	7,563	6,891	6,292	6,268
plus: depreciation/amortisation expenses for ROU assets (b)	31,985	31,759	30,630	29,145	28,680
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.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Bill (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7,953	7,953	7,953	7,953	7,953
Trade and other receivables	95,878	95,878	95,878	95,878	95,878
Total financial assets	103,831	103,831	103,831	103,831	103,831
Non-financial assets					
Buildings and leasehold improvements	538,610	503,072	469,171	437,343	406,010
Property, plant and equipment	1,784	1,956	2,155	2,402	2,676
Intangibles	195	—	—	—	—
Prepayments	973	973	973	973	973
Total non-financial assets	541,562	506,001	472,299	440,718	409,659
Total assets	645,393	609,832	576,130	544,549	513,490
LIABILITIES					
Payables					
Suppliers	15,222	15,222	15,222	15,222	15,222
Other payables	10,941	10,941	10,941	10,941	10,941
Total payables	26,163	26,163	26,163	26,163	26,163
Interest bearing liabilities					
Leases	531,773	507,360	482,947	458,534	434,121
Total interest bearing liabilities	531,773	507,360	482,947	458,534	434,121
Provisions					
Employee provisions	94,182	94,182	94,182	94,182	94,182
Other provisions	443	443	443	443	443
Total provisions	94,625	94,625	94,625	94,625	94,625
Total liabilities	652,561	628,148	603,735	579,322	554,909
Net assets	(7,168)	(18,316)	(27,605)	(34,773)	(41,419)
EQUITY*					
Parent entity interest					
Accumulated deficit	(439,946)	(454,855)	(467,963)	(478,987)	(489,522)
Asset revaluation reserve	90,604	90,604	90,604	90,604	90,604
Contributed equity	342,174	345,935	349,754	353,610	357,499
Total parent entity interest	(7,168)	(18,316)	(27,605)	(34,773)	(41,419)
Total equity	(7,168)	(18,316)	(27,605)	(34,773)	(41,419)

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

*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 2023-24)

	Accumulated deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(439,946)	90,604	342,174	(7,168)
Adjusted opening balance	(439,946)	90,604	342,174	(7,168)
Comprehensive income				
Surplus/(deficit) for the period	(14,909)	–	–	(14,909)
Total comprehensive income	(14,909)	–	–	(14,909)
of which:				
Attributable to the Australian Government	(14,909)	–	–	(14,909)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	3,761	3,761
Sub-total transactions with owners	–	–	3,761	3,761
Estimated closing balance as at 30 June 2024	(454,855)	90,604	345,935	(18,316)
Closing balance attributable to the Australian Government	(454,855)	90,604	345,935	(18,316)

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	477,305	511,169	411,450	399,906	392,407
Rendering of services	34,116	21,541	20,619	20,407	20,398
Net GST received	10,801	8,788	8,543	8,338	8,338
Total cash received	522,222	541,498	440,612	428,651	421,143
Cash used					
Employees	323,227	366,877	298,188	289,195	283,522
Suppliers	130,215	120,841	89,650	87,223	85,743
Interest payments on lease liability	8,505	8,184	7,863	7,533	7,187
s74 receipts transferred to Official Public Account	33,888	21,183	20,498	20,287	20,278
Total cash used	495,835	517,085	416,199	404,238	396,730
Net cash from/(used by) operating activities	26,387	24,413	24,413	24,413	24,413
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	3,713	3,761	3,819	3,856	3,889
Total cash used	3,713	3,761	3,819	3,856	3,889
Net cash from/(used by) investing activities	(3,713)	(3,761)	(3,819)	(3,856)	(3,889)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,713	3,761	3,819	3,856	3,889
Total cash received	3,713	3,761	3,819	3,856	3,889
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	(20,700)	(20,652)	(20,594)	(20,557)	(20,524)
Net increase/(decrease) in cash held	1,974	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,979	7,953	7,953	7,953	7,953
Cash and cash equivalents at the end of the reporting period	7,953	7,953	7,953	7,953	7,953

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	3,713	3,761	3,819	3,856	3,889
Total new capital appropriations	3,713	3,761	3,819	3,856	3,889
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,713	3,761	3,819	3,856	3,889
Total items	3,713	3,761	3,819	3,856	3,889
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	3,713	3,761	3,819	3,856	3,889
TOTAL	3,713	3,761	3,819	3,856	3,889
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,713	3,761	3,819	3,856	3,889
Total cash used to acquire assets	3,713	3,761	3,819	3,856	3,889

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) Includes purchases from current and previous years' departmental capital budgets.

Table 3.6: Statement of departmental asset movements (Budget Year 2023-24)

	Buildings and leasehold improvements \$'000	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2023				
Gross book value	56,131	2,087	1,350	59,568
Gross book value – ROU assets	601,945	637	–	602,582
Accumulated depreciation/amortisation and impairment	(7,042)	(614)	(1,155)	(8,811)
Accumulated depreciation/amortisation and impairment – ROU assets	(112,424)	(326)	–	(112,750)
Opening net book balance	538,610	1,784	195	540,589
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	3,161	600	–	3,761
Total additions	3,161	600	–	3,761
Other movements				
Depreciation/amortisation expense	(6,995)	(373)	(195)	(7,563)
Depreciation/amortisation on ROU assets	(31,704)	(55)	–	(31,759)
Total other movements	(38,699)	(428)	(195)	(39,322)
As at 30 June 2024				
Gross book value	59,292	2,687	1,350	63,329
Gross book value – ROU assets	601,945	637	–	602,582
Accumulated depreciation/amortisation and impairment	(14,037)	(987)	(1,350)	(16,374)
Accumulated depreciation/amortisation and impairment – ROU assets	(144,128)	(381)	–	(144,509)
Closing net book balance	503,072	1,956	–	505,028

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

(a) 'Appropriation ordinary annual services' refers funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Suppliers	254,721	214,173	162,041	166,081	173,658
Subsidies	81,386	62,497	36,866	21,794	5,406
Grants	2,724,468	2,781,794	2,702,464	2,699,519	2,550,157
Personal benefits	127,532,084	138,247,149	146,049,457	152,549,539	157,500,946
Write-down and impairment of assets	42,566	63,842	61,803	59,880	37,863
Fair value loss	37,782	22,799	21,249	39,714	46,808
Payments to corporate entities	25,080,431	29,858,703	34,323,025	38,849,059	42,367,575
Total expenses administered on behalf of Government	155,753,438	171,250,957	183,356,905	194,385,586	202,682,413
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Recoveries and rendering of services	394,056	570,560	527,952	488,661	469,157
Interest	36,233	45,341	53,548	57,936	64,556
Special accounts revenue	3,903	3,903	3,384	—	—
Dividends	1,007	1,007	1,007	1,007	1,007
Competitive neutrality revenue	7,175	7,294	7,294	7,294	7,294
Other revenue	9,603	9,606	9,610	9,613	9,616
Total non-taxation revenue	451,977	637,711	602,795	564,511	551,630
Total own-source revenue administered on behalf of Government	451,977	637,711	602,795	564,511	551,630
Total own-source income administered on behalf of Government	451,977	637,711	602,795	564,511	551,630
Net (cost of)/contribution by services	(155,301,461)	(170,613,246)	(182,754,110)	(193,821,075)	(202,130,783)
Total comprehensive income/(loss)	(155,301,461)	(170,613,246)	(182,754,110)	(193,821,075)	(202,130,783)

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,258	16,041	16,041	16,041	16,041
Receivables	5,411,532	5,731,188	6,068,286	6,411,535	6,561,111
Investments	1,342,456	1,509,566	1,584,448	1,659,193	1,654,295
Total financial assets	6,770,246	7,256,795	7,668,775	8,086,769	8,231,447
Total assets administered on behalf of Government	6,770,246	7,256,795	7,668,775	8,086,769	8,231,447
LIABILITIES					
Payables					
Personal benefits payable	2,362,113	3,273,928	3,362,839	3,430,721	3,287,072
Suppliers	44,110	44,110	44,110	44,110	44,110
Subsidies	78,140	68,258	54,816	46,809	38,109
Grants	20,023	20,023	20,023	20,023	20,023
Other payables	6,260	6,260	6,260	6,260	6,260
Total payables	2,510,646	3,412,579	3,488,048	3,547,923	3,395,574
Provisions					
Personal benefits provision	3,861,780	3,860,842	3,862,785	3,863,746	3,863,141
Total provisions	3,861,780	3,860,842	3,862,785	3,863,746	3,863,141
Total liabilities administered on behalf of Government	6,372,426	7,273,421	7,350,833	7,411,669	7,258,715
Net assets/(liabilities)	397,820	(16,626)	317,942	675,100	972,732

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	28,485	28,809	29,357	29,783	29,967
GST received	286,183	252,503	242,522	249,977	249,977
Goods and services	358,657	555,333	538,469	499,766	465,085
Dividends	1,008	1,007	1,007	1,007	1,007
Personal benefits recoveries	680,496	663,017	644,091	651,363	652,778
Total cash received	1,354,829	1,500,669	1,455,446	1,431,896	1,398,814
Cash used					
Grants	2,988,593	3,017,221	2,931,682	2,936,986	2,787,624
Subsidies	89,786	72,379	50,308	29,801	14,106
Personal benefits	128,131,231	138,213,538	146,788,897	153,321,466	158,288,328
Suppliers	276,812	231,249	175,345	178,520	186,097
Payments to corporate entities	25,080,431	29,858,703	34,323,025	38,849,059	42,367,575
Total cash used	156,566,853	171,393,090	184,269,257	195,315,832	203,643,730
Net cash from/(used by) operating activities	(155,212,024)	(169,892,421)	(182,813,811)	(193,883,936)	(202,244,916)
INVESTING ACTIVITIES					
Cash received					
Repayments of loans and advances	48,868	57,741	68,257	68,516	88,742
Total cash received	48,868	57,741	68,257	68,516	88,742
Cash used					
Advances and loans made	252,943	291,830	339,160	369,120	390,338
Total cash used	252,943	291,830	339,160	369,120	390,338
Net cash from/(used by) investing activities	(204,075)	(234,089)	(270,903)	(300,604)	(301,596)
Net increase/(decrease) in cash held	(155,416,099)	(170,126,510)	(183,084,714)	(194,184,540)	(202,546,512)
Cash and cash equivalents at beginning of reporting period	21,352	16,258	16,041	16,041	16,041
Cash from Official Public Account for:					
– Appropriations	156,811,622	171,688,094	184,608,616	195,688,044	203,787,183
Cash to Official Public Account for:					
– Appropriations	1,400,617	1,561,801	1,523,902	1,503,504	1,240,671
Cash and cash equivalents at end of reporting period	16,258	16,041	16,041	16,041	16,041

Prepared on Australian Accounting Standards basis.

Table has been prepared inclusive of 2022-23 Additional Estimates figures.

Australian Institute of Family Studies

Entity resources and planned performance

Australian Institute of Family Studies

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Australian Institute of Family Studies

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Institute of Family Studies (AIFS) develops new research and evidence, communicating this to Government policy makers, service providers and the broader community, to reduce harms and improve the wellbeing of families and communities.

Our researchers work across eight key program areas:

1. Families and Society Challenges
2. Family Law, Family Violence and Elder Abuse
3. Child and Family Evidence and Evaluation
4. Defence and Veteran Families
5. Australian Gambling Research Centre (AGRC)
6. Child Development over the Life Course
7. Men's Health over the Life Course
8. Humanitarian Migrant Families

Governments use our insights to enact systemic change via policy and resource allocation and service providers use our insights to develop their people, deliver direct action, and enhance their programs and practices for better family outcomes. AIFS helps improve the lives of families by:

- engaging with stakeholders across government, service and research sectors on the issues that affect family wellbeing
- conducting research to better understand how these issues affect families
- evaluating programs to identify what works
- synthesising findings in formats that are accessible, practical and relevant
- informing and connecting stakeholders in government, service provision and practice, and creating dialogue between government and the service sector
- communicating insights in multiple ways, from one-on-one discussions (helpdesks, briefings and advice) through to events (conferences and webinars) and broadcast media (websites, publications, social media and traditional media).

Key priorities

To achieve our stated outcome, AIFS has identified 4 goals that will inform our strategic planning for the next 4 years. These goals are:

Goal 1: Research excellence and leadership in family wellbeing

Goal 2: Trusted providers of research and advice to inform the Government’s family and gambling policies

Goal 3: Accessible research and evaluation resources to support family and community services

Goal 4: A sustainable organisational culture of excellence

Key activities under each goal

Goal	Priority activities
1: Research excellence and leadership in family wellbeing	<p>Ensure continued excellence and impact in delivering AIFS’ core research programs, specifically:</p> <ul style="list-style-type: none"> • Demonstrating the value and impact of AIFS longitudinal studies through: <ul style="list-style-type: none"> ○ Effective and efficient project management, stakeholder engagement and participant retention ○ Production and publication of high impact research reports, snapshot summaries and improved data visualisation ○ Longitudinal studies’ website redesign ○ Increase engagement with Longitudinal studies’ data and provide enhanced support for data users • Successful management and delivery of contracted research and evaluation projects including flagship longitudinal studies: <ul style="list-style-type: none"> ○ Growing up in Australia. The Longitudinal Study of Australian Children (LSAC): Commence fieldwork for wave 10 data collection. Produce research publications to inform key Government activities including development of the Early Years Strategy, the National Plan to Reduce Violence against Women and their Children, the Women’s Budget and services included in Families and Children (FaC) activity. ○ Ten to Men (TTM). The Australian Longitudinal Study of Male Health: Public release of wave 4 data and production of research publications to inform key Government activities including development of

Goal	Priority activities
	<p>the National Men’s Health Strategy and the Early Years Strategy.</p> <ul style="list-style-type: none"> ○ Building a New Life in Australia (BNLA). The Longitudinal Study of Humanitarian Migrants: Public release of wave 6 data, including Youth Module. Release of 10-year summary report exploring five domains of settlement for humanitarian migrants: economic security, social participation, independence, services and support and personal wellbeing. <ul style="list-style-type: none"> • Development and planning of AIFS 2024 conference
<p>2: Trusted providers of research and advice to inform the Government’s family and gambling policies</p>	<p>Strengthen AIFS' engagement and exchange with Government departments and policy areas by:</p> <ul style="list-style-type: none"> • Responding to Royal Commissions, Parliamentary and other inquiries to promote improved policy and practice • Australian Gambling Research Centre: conduct the annual National Gambling Trends Study to identify emerging trends and changes in gambling participation and related harm. Conduct other research projects to improve understanding of community attitudes towards wagering advertising, co-consumption of gambling and alcohol among young Australians, transitions in gambling participation and harm over time and the links between video gaming, gambling and harm. Continue to engage with policy development processes (e.g., Parliamentary inquiries) to ensure that regulatory responses in gambling are evidenced based. • Family Law, Family Violence and Elder Abuse: completing externally funded projects including Evaluation of the Children's Contact Service Activity and the National Plan to Respond to the Abuse of Older Australians. Continue to engage in activities (e.g., submission to Parliamentary and other inquiries) that promote improved policy and practice responses for separated families, people who experience family and domestic violence and those who experience elder abuse. • Defence and Veteran Family Research: completing externally funded research on early intervention and programs to support military and veteran couple relationships. Continue to engage in activities (e.g., submission to the Royal Commission into Defence and Veteran Suicide) that promote better understanding on the factors that promote wellbeing in Defence and veteran

Goal	Priority activities
	<p>families, including children and young people.</p> <ul style="list-style-type: none"> • Complete a research project on the statistical profile on Paid Parental Leave and Dad and Partner Pay.
<p>3: Accessible research and evaluation resources to support family and community services</p>	<ul style="list-style-type: none"> • Child Family Community Australia Information Exchange: synthesise the latest research evidence on how to support child mental health and family welfare and communicate it to services and professionals working with children and families. • Help child and family services funded under the DSS Families and Children (FaC) activity to assess the outcomes of their work and enlarge the evidence base for good practice • Improve understanding of how evidence is used in decision making and tailoring products for this
<p>4: A sustainable organisational culture of excellence</p>	<ul style="list-style-type: none"> • Embed and scale up project management tools and methodology across research and corporate portfolios • Implement AIFS internal Mental Health Strategy • Drive AIFS internal Diversity and Inclusion outcomes • Embed new AIFS performance framework • Supporting staff development through a centralised and coordinated L&D strategy Mature AIFS processes and systems in relation to new risk management and assurance frameworks

1.2 Entity resource statement

Table 1.1 shows the total funding 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.

Table 1.1: Australian Institute of Family Studies resource statement – Budget estimates for 2023-24 as at Budget May 2023

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	3,108	3,140
Departmental appropriation (c)	4,414	5,050
s74 External Revenue receipts (d)	16,589	13,162
Departmental capital budget (e)	193	199
Total departmental annual appropriations	24,304	21,551
Total departmental resourcing	24,304	21,551
Total resourcing for the Australian Institute of Family Studies	24,304	21,551
<hr/>		
Average staffing level (number)	2022-23 88	2023-24 84

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) 2023-24, *Supply Act (No. 1 and No. 3) 2022-23*.

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

(c) Excludes departmental capital budget (DCB).

(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 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 2023-24 Budget measures
Part 1: Measures announced since the 2022-23 October Budget

		2022-23	2023-24	2024-25	2025-26	2026-27
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
APS Capability Reinvestment Fund: 2023-24 projects funded under round one (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	479	–	–	–
Total		–	479	–	–	–
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	479	–	–	–
Total		–	479	–	–	–

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 description and details appear in the 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 funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Australian Institute of Family Studies					
Departmental expenses					
Departmental appropriation	4,414	5,050	4,673	4,753	4,836
s74 External Revenue (a)	16,235	15,398	15,941	14,740	13,701
Expenses not requiring appropriation in the Budget year (b)	706	748	738	545	507
Departmental Total	21,355	21,196	21,352	20,038	19,044
Total expenses for Program 1.1	21,355	21,196	21,352	20,038	19,044
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	4,414	5,050	4,673	4,753	4,836
s74 External Revenue (a)	16,235	15,398	15,941	14,740	13,701
Expenses not requiring appropriation in the Budget year (b)	706	748	738	545	507
Departmental Total	21,355	21,196	21,352	20,038	19,044
Total expenses for Outcome 1	21,355	21,196	21,352	20,038	19,044

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 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 2023-24 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.		
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 to: <ul style="list-style-type: none"> • undertake high-quality, impactful research relating to the wellbeing of families in Australia; • disseminate findings through multiple channels to identified target audiences; • connect and collaborate with organisations that have a stake in research, policy and practice influencing the wellbeing of families; and • build and maintain a successful organisational culture that ensures high standards of performance, underpinned by ethical behaviour, sound risk and resource management, effective governance, and rigorous accountability procedures, as expected of an Australian Government agency. 		
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/Planned performance results
Prior year 2022-23	Outcome criteria	
	End users seek out AIFS research, resources and expertise	
	Number of e-News subscribers	<i>Year-end forecast: 40,000</i>
	Accessing publications (number of page views)	<i>Year-end forecast: 4,500,000</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 to: <ul style="list-style-type: none"> • undertake high-quality, impactful research relating to the wellbeing of families in Australia; • disseminate findings through multiple channels to identified target audiences; • connect and collaborate with organisations that have a stake in research, policy and practice influencing the wellbeing of families; and • build and maintain a successful organisational culture that ensures high standards of performance, underpinned by ethical behaviour, sound risk and resource management, effective governance, and rigorous accountability procedures, as expected of an Australian Government agency. 		
Year	Performance measures	Expected/Planned performance results
Prior year 2022-23	End users seek out AIFS research, resources and expertise (continued)	
	Number of webinar attendees	<i>Year-end forecast: 13,000</i>
	Number media citations	<i>Year-end forecast: 3,600</i>
	Number of media comment	<i>Year-end forecast: 50</i>
	Stakeholder survey – Frequency of engagement – minimum monthly	<i>Year-end forecast: 70 per cent</i>
	End users find AIFS research and resources relevant to their work	
	AIFS resources are easy to find	<i>Year-end forecast: 70 per cent</i>
	AIFS resources are accessible and easy to understand	<i>Year-end forecast: 80 per cent</i>
	End users use AIFS resources	<i>Year-end forecast: 80 per cent</i>
	Organisational capability enables AIFS to achieve impact	
	Australian Public Service employee census scores – Staff engagement	<i>Year-end forecast: 75 per cent</i>
	Australian Public Service employee census scores – Staff wellbeing	<i>Year-end forecast: 75 per cent</i>
	Australian Public Service employee census scores – Innovation	<i>Year-end forecast: 70 per cent</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 to: <ul style="list-style-type: none"> • undertake high-quality, impactful research relating to the wellbeing of families in Australia; • disseminate findings through multiple channels to identified target audiences; • connect and collaborate with organisations that have a stake in research, policy and practice influencing the wellbeing of families; and • build and maintain a successful organisational culture that ensures high standards of performance, underpinned by ethical behaviour, sound risk and resource management, effective governance, and rigorous accountability procedures, as expected of an Australian Government agency. 		
Year	Performance measures	Expected/Planned performance results
Prior year 2022-23	Impact criteria (stakeholder survey results)	
	AIFS resources expand stakeholders' knowledge about issues affecting families	<i>Year-end forecast: 80 per cent</i>
	AIFS resources are incorporated into work practice	<i>Year-end forecast: 75 per cent</i>
	AIFS resources are used to make evidence-based decisions	<i>Year-end forecast: 75 per cent</i>
	AIFS resources are used to debate and discuss different options for action	<i>Year-end forecast: 70 per cent</i>
Budget Year 2023-24	Outcome criteria	
	End users seek out AIFS research, resources and expertise	
	Number of e-News subscribers	<i>Greater than or equal to 2022-23</i>
	Accessing publications (number of page views)	<i>Greater than or equal to 2022-23</i>
	Number of webinar attendees	<i>Greater than or equal to 2022-23</i>
	Number media citations	<i>Greater than or equal to 2022-23</i>
	Number of media comment	<i>Greater than or equal to 2022-23</i>
Stakeholder survey – Frequency of engagement – minimum monthly	<i>Greater than or equal to 2022-23</i>	

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Expected/Planned performance results
<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 to:</p> <ul style="list-style-type: none"> • undertake high-quality, impactful research relating to the wellbeing of families in Australia; • disseminate findings through multiple channels to identified target audiences; • connect and collaborate with organisations that have a stake in research, policy and practice influencing the wellbeing of families; and • build and maintain a successful organisational culture that ensures high standards of performance, underpinned by ethical behaviour, sound risk and resource management, effective governance, and rigorous accountability procedures, as expected of an Australian Government agency. 		
Budget Year 2023-24	End users find AIFS research and resources relevant to their work	
	AIFS resources are easy to find	<i>Greater than or equal to 2022-23</i>
	AIFS resources are accessible and easy to understand	<i>Greater than or equal to 2022-23</i>
	End users use AIFS resources	<i>Greater than or equal to 2022-23</i>
	Organisational capability enables AIFS to achieve impact	
	Australian Public Service employee census scores – Staff engagement	<i>Greater than or equal to 2022-23</i>
	Australian Public Service employee census scores – Staff wellbeing	<i>Greater than or equal to 2022-23</i>
	Australian Public Service employee census scores – Innovation	<i>Greater than or equal to 2022-23</i>
	Impact criteria (stakeholder survey results)	
	AIFS resources expand stakeholders' knowledge about issues affecting families	<i>Greater than or equal to 2022-23</i>
	AIFS resources are incorporated into work practice	<i>Greater than or equal to 2022-23</i>
	AIFS resources are used to make evidence-based decisions	<i>Greater than or equal to 2022-23</i>
	AIFS resources are used to debate and discuss different options for action	<i>Greater than or equal to 2022-23</i>
Forward Estimates 2024-25 to 2026-27	As per 2023-24	Target increases of outcome and impact measures will be based on the averages of year to year changes from 2020-21 to 2022-23.
Material changes to Program 1.1 resulting from October 2023-24 Budget measures: Nil.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 2023-24 and forward years after adjusting for depreciation expenses, amortisation expenses and lease principal repayment.

Total own-source revenue for 2023-24 is expected to be \$15.4 million and revenue from the Government is expected to be \$5.1 million.

Balance sheet

AIFS has a budgeted net liability position of \$0.1 million at 30 June 2024.

Total assets at 30 June 2024 are estimated to be \$14.1 million, comprising \$9.5 million in financial assets and \$4.6 million in non-financial assets.

Total liabilities at 30 June 2024 are estimated to be \$14.3 million, including accrued employee entitlements, which total \$2.2 million, supplier payables \$0.4 million and unearned revenue \$8.3 million.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	11,584	12,775	13,159	13,493	13,840
Suppliers	8,524	7,108	6,865	5,384	4,055
Depreciation and amortisation (a)	1,187	1,264	1,290	1,136	1,138
Finance costs	60	49	38	25	11
Total expenses	21,355	21,196	21,352	20,038	19,044
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	16,183	14,436	15,889	13,778	13,649
Other revenue	52	962	52	962	52
Total own-source revenue	16,235	15,398	15,941	14,740	13,701
Gains					
Other gains	33	33	33	33	33
Total gains	33	33	33	33	33
Total own-source income	16,268	15,431	15,974	14,773	13,734
Net (cost of)/contribution by services	(5,087)	(5,765)	(5,378)	(5,265)	(5,310)
Revenue from Government	4,414	5,050	4,673	4,753	4,836
Surplus/(deficit) attributable to the Australian Government	(673)	(715)	(705)	(512)	(474)
Total comprehensive income/(loss) attributable to the Australian Government	(673)	(715)	(705)	(512)	(474)

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

	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) – as per the statement of comprehensive income	(673)	(715)	(705)	(512)	(474)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	638	715	741	587	589
plus: depreciation/amortisation expenses for ROU assets (b)	549	549	549	549	549
less: lease principal repayments (b)	514	549	585	624	664
Net cash operating surplus/(deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Bill (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	789	932	951	902	901
Trade and other receivables	12,143	7,910	10,859	10,139	10,504
Other financial assets	621	656	677	702	726
Total financial assets	13,553	9,498	12,487	11,743	12,131
Non-financial assets					
Property, plant and equipment	4,554	3,606	2,653	1,824	1,170
Intangibles	705	799	567	330	123
Other non-financial assets	211	222	227	233	239
Total non-financial assets	5,470	4,627	3,447	2,387	1,532
Total assets	19,023	14,125	15,934	14,130	13,663
LIABILITIES					
Payables					
Suppliers	846	395	562	449	346
Other payables	12,714	8,836	11,050	9,759	9,776
Total payables	13,560	9,231	11,612	10,208	10,122
Interest bearing liabilities					
Leases	2,985	2,436	1,851	1,227	563
Total interest bearing liabilities	2,985	2,436	1,851	1,227	563
Provisions					
Employee provisions	1,752	2,249	2,766	3,298	3,849
Other provisions	347	347	347	347	347
Total provisions	2,099	2,596	3,113	3,645	4,196
Total liabilities	18,644	14,263	16,576	15,080	14,881
Net assets	379	(138)	(642)	(950)	(1,218)
EQUITY*					
Parent entity interest					
Contributed equity	5,125	5,323	5,524	5,728	5,934
Asset revaluation reserve	255	255	255	255	255
Accumulated deficit	(5,001)	(5,716)	(6,421)	(6,933)	(7,407)
Total parent entity interest	379	(138)	(642)	(950)	(1,218)
Total equity	379	(138)	(642)	(950)	(1,218)

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 2023-24)

	Accumulated deficit \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(5,001)	255	5,125	379
Adjusted opening balance	(5,001)	255	5,125	379
Comprehensive income				
Surplus/(deficit) for the period	(715)	–	–	(715)
Total comprehensive income	(715)	–	–	(715)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	199	199
Sub-total transactions with owners	–	–	199	199
Closing balance attributable to the Australian Government	(5,716)	255	5,323	(138)

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,574	5,083	4,778	4,895	4,831
Sale of goods and rendering of services	16,589	12,444	13,808	11,861	12,502
GST received	8	1	3	2	–
Other	–	718	37	712	–
Total cash received	21,171	18,246	18,626	17,470	17,333
Cash used					
Employees	11,049	11,239	11,558	11,890	12,141
Suppliers	8,713	6,054	6,507	5,013	4,447
Interest payments on lease liability	60	49	38	25	11
s74 External Revenue transferred to the OPA	6,887	–	15	100	–
Other	62	–	–	1	–
Total cash used	26,771	17,342	18,118	17,029	16,599
Net cash from/(used by) operating activities	(5,600)	904	508	441	734
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	624	410	105	70	277
Total cash used	624	410	105	70	277
Net cash from/(used by) investing activities	(624)	(410)	(105)	(70)	(277)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	193	198	201	204	206
Total cash received	193	198	201	204	206
Cash used					
Principal payments on lease liability	514	549	585	624	664
Total cash used	514	549	585	624	664
Net cash from/(used by) financing activities	(321)	(351)	(384)	(420)	(458)
Net increase/(decrease) in cash held	(6,545)	143	19	(49)	(1)
Cash and cash equivalents at the beginning of the reporting period	7,334	789	932	951	902
Cash and cash equivalents at the end of the reporting period	789	932	951	902	901

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	193	199	202	204	206
Total new capital appropriations	193	199	202	204	206
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	193	199	202	204	206
Total items	193	199	202	204	206
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	193	199	202	204	206
Funded internally from departmental resources	–	211	–	–	–
TOTAL	193	410	202	204	206
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	193	410	202	204	206
Total cash used to acquire assets	193	410	202	204	206

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 2023-24)

	Property, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2023			
Gross book value	2,523	923	3,446
Gross book value – ROU assets	4,844	–	4,844
Accumulated depreciation/amortisation and impairment	(2,264)	(218)	(2,482)
Accumulated depreciation/amortisation and impairment – ROU assets	(549)	–	(549)
Opening net book balance	4,554	705	5,259
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	110	89	199
By purchase – other	–	211	211
Total additions	110	300	410
Other movements			
Depreciation/amortisation expense	(509)	(206)	(715)
Depreciation/amortisation expense on ROU assets	(549)	–	(549)
Total other movements	(1,058)	(206)	(1,264)
As at 30 June 2024			
Gross book value	2,633	1,223	3,856
Gross book value – ROU assets	4,844	–	4,844
Accumulated depreciation/amortisation and impairment	(2,773)	(424)	(3,197)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,098)	–	(1,098)
Closing net book balance	3,606	799	4,405

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Domestic, Family and Sexual Violence Commission

Entity resources and planned performance

Domestic, Family and Sexual Violence Commission

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Domestic, Family and Sexual Violence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Domestic, Family and Sexual Violence Commission (DFSVC) is a new entity established on 1 July 2022. The DFSVC is an executive agency under the *Public Service Act 1999* and is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013*.

The key functions of the DFSVC as outlined in *Executive Order C2022G00246* include:

- a) to provide strategic policy advice to the responsible Minister;
- b) to promote and enhance coordination across Commonwealth, state and territory governments, and the not-for-profit and private sectors;
- c) to promote coordinated and consistent monitoring and evaluation frameworks by all governments for the National Plan to End Violence against Women and Children 2022-2032 (National Plan);
- d) to develop and maintain a supportive and structured approach to victim-survivor engagement;
- e) to inform priorities for policy, research and data collection in cooperation with jurisdictions and relevant organisations and agencies;
- f) to promote the objectives of the National Plan across all parts of Australian society.

The role of the DFSVC is to provide regular reports to parliament tracking the progress of the National Plan to End Violence against Women and Children 2022-2032.

The DFSVC will act 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.

The DFSVC will engage with a range of consultative processes and work collaboratively across governments to support a whole-of-government approach to policy development, research, data collection, and monitoring and evaluation with respect to domestic, family and sexual violence initiatives.

1.2 Entity resource statement

Table 1.1 shows the total funding 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.

Table 1.1: Domestic, Family and Sexual Violence Commission resource statement – Budget estimates for 2023-24 as at Budget May 2023

	<i>2022-23 Estimated actual \$'000</i>	<i>2023-24 Estimate \$'000</i>
Departmental		
Annual appropriations – ordinary annual services (a)		
Departmental appropriation	3,523	5,588
Total departmental annual appropriations	3,523	5,588
Total departmental resourcing	3,523	5,588
Total resourcing for the Domestic, Family and Sexual Violence Commission	3,523	5,588
Average staffing level (number)	<i>2022-23</i> 6	<i>2023-24</i> 22

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) 2023-24.

1.3 Budget measures

There are no new Budget measures relating to DFSVC.

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 Domestic, Family and Violence Commission can be found at: www.dss.gov.au/dfsvc, once published.

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
<ul style="list-style-type: none"> • Program 2.1 - Families and Communities
Contribution to Outcome 1 made by linked programs
<p>The Department of Social Services (DSS) has responsibility for the National Plan to End Violence against Women and Children 2022-2032. The progress of the National Plan will be monitored in this Outcome. DSS also supports in the management and approach to the establishment of the Victim-Survivor Advocacy Group as well as financial management of the allocated funding for the Group.</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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Domestic, Family and Sexual Violence Commission					
Departmental expenses					
Departmental appropriation	3,523	5,588	5,659	5,705	6,252
Departmental Total	3,523	5,588	5,659	5,705	6,252
Total expenses for Program 1.1	3,523	5,588	5,659	5,705	6,252
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	3,523	5,588	5,659	5,705	6,252
Departmental Total	3,523	5,588	5,659	5,705	6,252
Total expenses for Outcome 1	3,523	5,588	5,659	5,705	6,252

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 2023-24 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 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 measures	Expected/Planned performance results
Current Year 2022-23	N/A	N/A
Budget Year 2023-24	A supportive and structured approach to engagement with people with lived experience of domestic, family and sexual violence is implemented.	The Victim-Survivor Advisory Group is established.
Forward Estimates 2024-25 to 2026-27	Forward Estimates will be updated in the 2023-24 Corporate Plan.	Forward Estimates will be updated in the 2023-24 Corporate Plan.
Key Activity	Promote and enhance coordination across Commonwealth, state and territory governments, and the not-for-profit and private sectors	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	N/A	N/A
Budget Year 2023-24	Engagement and communication activities that support collaboration and the sharing of policy, knowledge and practice across jurisdictions and silos are delivered.	The Commission's website is published, to support accessible and trauma-informed communication mechanisms and the provision of information about the function and work of the Commission.
Forward Estimates 2024-25 to 2026-27	Forward Estimates will be updated in the 2023-24 Corporate Plan.	Forward Estimates will be updated in the 2023-24 Corporate Plan.

Table 2.1.2: Performance measures for Outcome 1 (continued)

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 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	Inform priorities for policy, research and data collection in cooperation with jurisdictions and relevant organisations and agencies	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	N/A	N/A
Budget Year 2023-24	Coordination across Commonwealth, state and territory governments, and the not-for-profit and private sectors is promoted.	Initial engagement occurs with Commonwealth, state and territory governments, and the not-for-profit and private sectors.
Forward Estimates 2024-25 to 2026-27	Forward Estimates will be updated in the 2023-24 Corporate Plan.	Forward Estimates will be updated in the 2023-24 Corporate Plan.
Key Activity	Promote the objectives of the National Plan, and undertake reporting towards the actions and targets of the National Plan to End Violence against Women and Children 2022-2032.	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	N/A	N/A
Budget Year 2023-24	The annual progress report promoting and informing government on the progress towards achieving the National Plan targets.	Delivery of the first report on the progress towards the actions and targets of the National Plan to End Violence against Women and Children 2022-2032.
Forward Estimates 2024-25 to 2026-27	Forward Estimates will be updated in the 2023-24 Corporate Plan.	Forward Estimates will be updated in the 2023-24 Corporate Plan.
Material changes to Program 1.1 resulting from 2023-24 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 2022-23 to 2026-27. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

Amounts in these statements are rounded to the nearest thousand dollars.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	2,980	4,728	4,793	4,822	5,284
Suppliers	543	860	866	883	968
Total expenses	3,523	5,588	5,659	5,705	6,252
Net (cost of)/contribution by services	(3,523)	(5,588)	(5,659)	(5,705)	(6,252)
Revenue from Government	3,523	5,588	5,659	5,705	6,252
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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	3,523	5,588	5,659	5,705	6,252
Net GST received	–	86	87	88	96
Total cash received	3,523	5,674	5,746	5,793	6,348
Cash used					
Employees	2,980	4,728	4,793	4,822	5,284
Suppliers	543	860	866	883	968
Net GST paid	–	86	87	88	96
Total cash used	3,523	5,674	5,746	5,793	6,348
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

National Disability Insurance Agency

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National Disability Insurance Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Disability Insurance Agency (NDIA) was established under the *National Disability Insurance Act 2013* (NDIS Act) and has the following functions:

1. To deliver the NDIS.
2. To manage, and to advise and report on, the financial sustainability of the National Disability Insurance Scheme.
3. To develop and enhance the disability sector, including by facilitating innovation, research and contemporary best practice in the sector.
4. To build community awareness of disabilities and the social contributors to disabilities.
5. To collect, analyse and exchange data about disabilities and the supports (including early intervention supports) for people with disability.
6. To undertake research relating to disabilities, the supports (including early intervention supports) for people with disability and the social contributors to disabilities.

The NDIA is governed by a Board which has responsibility for ensuring the proper, efficient and effective performance of the NDIA's functions, and setting the NDIA's strategic direction. The NDIA's governance structure also includes an Independent Advisory Council that provides independent advice to the Board, which the Board must consider when performing its duties.

The 2022-26 Corporate Plan outlines how the NDIA plans to keep improving the NDIS in line with the participant centred vision outlined in the 2011 Productivity Commission Report and Australia's Disability Strategy 2021-2031. It describes 5 key aspirations:

1. A quality experience and improved outcomes for participants.
2. A competitive market with innovative supports.
3. A genuinely connected and engaged stakeholder sector.
4. A high-performing NDIA.
5. A financially sustainable NDIS.

In 2023-24, the NDIA will continue to prioritise:

- Ensuring people with disability are at the centre of improving the Scheme through its partnership in co-design.
- Improving the efficiency of NDIA’s operating capability through investment in underlying digital systems and processes, including continued enhancement of integrity controls and reducing ongoing operating risks by rebalancing Australian Public Service (APS) resourcing.
- Increasing consistency, transparency and rigour of our decision-making through clearer policies, operational guidelines, and controls.
- Improving alternate dispute resolution processes for participants appealing NDIS decisions.
- Reducing the number of NDIS participants who remain in hospital when they are medically ready to be discharged and reducing the number of younger people in residential aged care.
- Identifying market gaps and barriers including assisting communities in specific geographical locations, including remote and very remote, to strengthen local supply solutions.
- Protecting the Scheme from non-compliant and fraudulent practices.
- Increasing effort to support children and young people in the Scheme. The NDIA will focus on building a strong practice model to drive better outcomes by revisiting how it is working with mainstream partners and providing a voice for children and their families in design and delivery.

The NDIA will continue to strongly engage, collaborate and co-design with participants and the disability community to enhance the experience and outcome of participants, their families and carers, and will be guided by the NDIS Review in driving reform and examining the best long-term model for the NDIA and the Scheme.

Securing the future of the NDIS

The Australian Government is committed to securing the future of the NDIS. In this budget, the government is investing more than \$720 million over four years from 2023-24 to lift the NDIA’s capability, capacity, and systems to provide better support for participants.

The \$720 million investment will go toward 10 key measures developed with the NDIA Board, in consultation with the NDIS Review co-chairs:

1. Investing in better decision-making processes and planner capability for participants with specialised needs.
2. Moving to less frequent plan reviews where it makes sense and committing to participants that not spending their budgets won’t affect future plans.

3. Improving the lifetime planning approach to ensure plans are more transparent and flexible for life events. This includes the flexibility where participants do not need as much support at a stage of life but know they can receive support as their circumstances change.
4. Better supporting participants to manage their plan within budget, including assistance from the NDIA during the year and holding plan managers, support coordinators and providers to account.
5. Partnering with communities to pilot alternative commissioning to improve access to supports in remote and First Nations communities.
6. Working with participants and providers to trial blended payments to increase incentives for providers to innovate service delivery and achieve outcomes for participants and governments.
7. Establishing an expert advisory panel to list items to make it easier for participants to access proven evidence-based assistive technology and other supports.
8. Implementing preferred provider arrangements to leverage buying power of the NDIS.
9. Strengthening guidelines for planners on support volumes and intensity and providing clear minimum standards of evidence for assistance with daily living.
10. Cracking down on fraud and non-compliance by funding, in addition to the Fraud Fusion Taskforce, more staff for two years and developing a business case for a new system to detect, prevent and reduce non-compliant payments.

These initiatives will ensure the future of the Scheme is in the best interests of the participants, and ensure every dollar goes to the people the Scheme was designed for, NDIS participants with severe and permanent disabilities. This will support the *NDIS Financial Sustainability Framework*, agreed by National Cabinet, that provides an annual growth target in the total costs of the scheme of eight per cent by July 2026, with further moderations of growth as the Scheme matures.

1.2 Entity resource statement

Table 1.1 shows the total funding 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 program.

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.

Table 1.1: National Disability Insurance Agency resource statement – Budget estimates for 2023-24 as at Budget May 2023

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Opening balance/cash reserves at 1 July	1,918,956	850,000
Funds from Government		
Annual appropriations – ordinary annual services (a)		
Outcome 1	1,445,361	1,984,176
Total annual appropriations	1,445,361	1,984,176
Amounts received from related entities (b)		
Amounts from portfolio department	23,635,070	27,874,527
Total amounts received from related entities	23,635,070	27,874,527
Total funds from Government	25,080,431	29,858,703
Funds from other sources		
Contributions from state and territory governments (c)	10,457,372	11,790,150
Resources received free of charge (d)	1,088,200	312,300
Interest	259,054	259,054
Other (e)	53,000	79,500
Total funds from other sources	11,857,626	12,441,004
Total net resourcing for the National Disability Insurance Agency	38,857,013	43,149,707
	2022-23	2023-24
Average staffing level (number)	4,976	5,699

Third party payments from and on behalf of other entities

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Payments made to other entities for the provision of services		
Comcare	7,232	9,601
Department of Finance	13,092	15,914
Department of Health and Aged Care	369,598	328,817
Services Australia	34,818	22,157

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) 2023-24.

(b) Commonwealth cash contributions for Program 1.1 – Reasonable and necessary supports for participants.

(c) Cash contributions from state and territory governments.

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

(e) Recoveries.

1.3 Budget measures

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

**Table 1.2: National Disability Insurance Agency 2023-24 Budget measures
Measures announced since the 2022-23 October Budget**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Improving the Effectiveness and Sustainability of the National Disability Insurance Scheme	1.1,1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	278,155	180,552	133,400	(490,563)
Total		–	278,155	180,552	133,400	(490,563)
Migration Program – 2023-24 planning levels (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	2,980	6,454	2,240	(2,514)
Total		–	2,980	6,454	2,240	(2,514)
Visa and Migration System (a)	1.1, 1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	14,659	27,722	31,681	33,281
Total		–	14,659	27,722	31,681	33,281
Strengthening Medicare (b)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	1,065	1,082	1,090	1,100
Total		–	1,065	1,082	1,090	1,100
Immigration Policy Settings for New Zealand citizens (c)	1.2					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	296,859	215,810	168,411	(458,696)
Total		–	296,859	215,810	168,411	(458,696)

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

- (a) The lead entity for the measure is the Department of Home Affairs. The full measure description and package details appear in the *Budget Paper No. 2* under the Home Affairs portfolio.
- (b) The lead entity for the measure is the Department of Health and Aged Care. The full measure description and details appear in the *Budget Paper No.2* under the Health and Aged Care portfolio.
- (c) The lead entity for the measure is the Department of Home Affairs. The full measure description and package details appear in the *Budget Paper No. 2* under the Home Affairs portfolio. This was a Decision Taken But Not Yet Announced in the 2022-23 October Budget, with the following impact: \$84.955 million in 2024-25; \$179.831 million in 2025-26 and \$278.482 million in 2026-27.

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:

To implement a National Disability Insurance Scheme that provides individual control and choice in the delivery of reasonable and necessary supports to improve the independence, social and economic participation of eligible people with disability, their families and carers, and associated referral services and activities.

Linked programs

Department of Social Services

Programs

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

Contribution to Outcome 1 made by linked programs

DSS contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by administering programs such as the Carers and Disability Employment program and by developing the policy and legal framework for the NDIS in which the NDIA operates. Further, DSS drives the implementation of Australia's Disability Strategy 2021-2031, the NDIA has a responsibility to apply the Strategy's Guiding Principles when considering program, service or system so that they are appropriate and accessible for people with disability.

This includes encouraging better collaboration between programs and services, including with the NDIA's Early Childhood approach and NDIA Early Childhood Partners, by leading the Early Childhood Targeted Action Plan to support Australia's Disability Strategy 2021-2031; and implementing the National Early Childhood Program for children with disability or developmental concerns.

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.

Linked programs (continued)

Department of Social Services (continued)
<p>Contribution to Outcome 1 made by linked programs (continued)</p> <p>Safe and Supported: the National Framework for Protecting Australia’s Children 2021–2031 (Safe and Supported) aims to make significant and sustained progress in reducing child abuse and neglect and its intergenerational impacts. The Safe and Supported First Action Plan 2023–2026 and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan 2023–2026 were developed in partnership with First Nations leaders and state and territory governments, and in close collaboration with the non-government sector. The Action Plans were released on 31 January 2023.</p> <p>Under Action 7 of the Safe and Supported First Action Plan, DSS will work with the National Disability Insurance Agency, states and territories, First Nations leaders and the non-government sector to ensure effective and timely responses for parents and carers living with disability and children and young people with disability and/or developmental concerns at risk of entering the child protection system, in out-of-home care, or transitioning to adulthood from out-of-home care.</p>
Department of Health and Aged Care
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health • Program 2.2 – Hearing Services • Program 3.2 – Aged Care Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Health and Aged Care contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers including through the provision of relevant supports to people with disability and NDIS participants.</p>
Services Australia
<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>

Linked programs (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Reasonable and necessary supports for participants					
Revenue from Government					
Payment from related entities	23,635,070	27,874,527	32,731,107	37,261,249	40,766,903
Contributions from state and territory governments	10,457,372	11,790,150	12,584,365	13,086,441	13,608,602
Expenses not requiring appropriation in the Budget year (a)	(133,203)	(79,500)	(79,500)	(79,500)	–
Revenue from other independent sources (b)	1,088,200	312,300	–	–	–
Revenue – other (c)	53,000	79,500	79,500	79,500	–
Total expenses for Program 1.1	35,100,439	39,976,977	45,315,472	50,347,690	54,375,505
Program 1.2 – Agency costs					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Expenses not requiring appropriation in the Budget year (a)	127,085	(87,610)	4,618	4,755	4,898
Revenue – other (c)	259,054	259,054	83,484	89,236	95,318
Total expenses for Program 1.2	1,831,500	2,155,620	1,680,020	1,681,801	1,700,888
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Payment from related entities	23,635,070	27,874,527	32,731,107	37,261,249	40,766,903
Contributions from state and territory governments	10,457,372	11,790,150	12,584,365	13,086,441	13,608,602
Expenses not requiring appropriation in the Budget year (a)	(6,118)	(167,110)	(74,882)	(74,745)	4,898
Revenue from other independent sources (b)	1,088,200	312,300	–	–	–
Revenue – other (c)	312,054	338,554	162,984	168,736	95,318
Total expenses for Outcome 1	36,931,939	42,132,597	46,995,492	52,029,491	56,076,393

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, 2022–23 technical operating surplus and approved 2022-23 operating losses.

(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 recoveries.

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 2023-24 Budget measures that have created new programs or materially changed existing programs are provided.

<p>Outcome 1 – To implement a National Disability Insurance Scheme that provides individual control and choice in the delivery of reasonable and necessary supports to improve the independence, social and economic participation of eligible people with disability, their families and carers, and associated referral services and activities.</p>		
<p>Program 1.1 – Reasonable and necessary supports for participants – The objective of this program is to provide funding for reasonable and necessary supports to eligible people with disability through consistent, high quality plans, and to ensure they are in control and have choices to appropriately support their independence and social and economic participation.</p> <p>This program contributes to the outcome by the delivery of financially sustainable funding for participants' reasonable supports, enabling participants to source services in their plans to pursue their goals.</p>		
<p>Key Activities</p>	<p>Corporate Plan Aspiration – A financially sustainable NDIS. Corporate Plan Aspiration – A quality experience and improved outcomes for participants.</p>	
<p>Year</p>	<p>Performance measures</p>	<p>Expected/Planned performance results</p>
<p>Current Year 2022-23</p>	<ul style="list-style-type: none"> • NDIS financial sustainability and integrity • Participant and stakeholder sentiment • Participant Service Guarantee timeframes 	<ul style="list-style-type: none"> • Support costs are within budget. • Improper payments due to error, mistake or fraud are less than 1 per cent. • Participant satisfaction survey result is at least 76 per cent positive. • Participant perception of choice and control is at least 75 per cent. Participant Service Guarantee timeframes are met. <p><i>Year-end forecast: Partially on track</i></p>
<p>Budget Year 2023-24</p>	<ul style="list-style-type: none"> • Participant perception of choice and control • Participant social and community engagement rate • Scheme financial sustainability, fraud and compliance 	<ul style="list-style-type: none"> • Participant perception of choice and control is at least 75 per cent. • Participant social and community engagement rate is at least 46 per cent. • Improper payments due to error, mistake or fraud are less than 1 per cent. • Support costs are within budget.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.1 – Reasonable and necessary supports for participants – The objective of this program is to provide funding for reasonable and necessary supports to eligible people with disability through consistent, high quality plans, and to ensure they are in control and have choices to appropriately support their independence and social and economic participation.</p> <p>This program contributes to the outcome by the delivery of financially sustainable funding for participants' reasonable supports, enabling participants to source services in their plans to pursue their goals.</p>		
Key Activities	Corporate Plan Aspiration – A financially sustainable NDIS. Corporate Plan Aspiration – A quality experience and improved outcomes for participants.	
Year	Performance measures	Expected/Planned performance results
Forward Estimates 2024-25 to 2026-27	As per 2023-24	<ul style="list-style-type: none"> Participant perception of choice and control is at least 75 per cent. Participant social and community engagement rate is at least 50 per cent. Improper payments due to error, mistake or fraud are less than 1 per cent. Support costs are within budget.
Material changes to Program 1.1 resulting from 2023-24 Budget measures: Nil.		

<p>Program 1.2 – Agency costs – The Agency costs program ensures efficient and effective use of the NDIA operating resources to implement the outcomes of the NDIA.</p> <p>This program contributes to the outcome as it is the primary delivery mechanism for the implementation of the NDIS. The NDIA is responsible for assessing applicants to the NDIS and developing plans, for those who are eligible, in a manner which is based on insurance principles, and administering the payments made under Program 1.1.</p>		
Key Activity	Corporate Plan Aspiration – A financially sustainable NDIS.	
Year	Performance measures	Expected/Planned performance results
Current Year 2022-23	NDIA spend (Program 1.2) compared to estimates published in the Portfolio Budget Statements.	NDIA operating costs are within budget. <i>Year-end forecast: On track</i>
Budget Year 2023-24	NDIA spend (Program 1.2) compared to estimates published in the Portfolio Budget Statements.	NDIA operating costs are within budget.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.2 resulting from 2023-24 Budget measures: Nil.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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, which will increase from \$34.1 billion in 2022-23 to \$54.4 billion by 2026-27. 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 package costs rise.

Some NDIS services are provided to participants by state and territory governments on an in-kind basis on behalf of the NDIA. These are reflected in the income statement as other gains. This revenue reduces from \$1.1 billion in 2022-23 to \$312.3 million in 2023-24. From 2024-25, 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 2023-24, totalling \$2.2 billion, will be funded through a combination of revenue from Government of \$2.0 billion and interest revenue of \$0.3 billion, with a projected operating surplus of \$87.6 million.

Revenue from the Government will be received to support NDIA initiatives as detailed in Table 1.2.

Balance sheet

The NDIA is budgeting for a net asset position of \$1.4 billion at 30 June 2024.

Total assets as at 30 June 2024 are estimated to be \$6.0 billion, comprising \$5.7 billion in financial assets and \$0.3 billion in non-financial assets.

Total liabilities as at 30 June 2024 are estimated to be \$4.6 billion, comprising \$3.5 billion in participant plan provisions, \$0.1 billion in other provisions, \$0.8 billion in payables, and \$0.2 billion in leases.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	540,511	650,697	581,978	570,373	578,443
Suppliers	1,216,618	1,433,626	1,028,781	1,040,857	1,049,628
Depreciation and amortisation	71,426	68,835	66,725	67,960	70,126
Finance costs	2,945	2,462	2,536	2,611	2,691
Participant plan expenses	35,100,439	39,976,977	45,315,472	50,347,690	54,375,505
Total expenses	36,931,939	42,132,597	46,995,492	52,029,491	56,076,393
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	34,092,442	39,664,677	45,315,472	50,347,690	54,375,505
Interest	259,054	259,054	83,484	89,236	95,318
Other (a)	53,000	79,500	79,500	79,500	–
Total own-source revenue	34,404,496	40,003,231	45,478,456	50,516,426	54,470,823
Gains					
Other gains	1,088,200	312,300	–	–	–
Total gains	1,088,200	312,300	–	–	–
Total own-source income	35,492,696	40,315,531	45,478,456	50,516,426	54,470,823
Net (cost of)/contribution by services	(1,439,243)	(1,817,066)	(1,517,036)	(1,513,065)	(1,605,570)
Revenue from Government	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Surplus/(deficit) attributable to the Australian Government	6,118	167,110	74,882	74,745	(4,898)
Total comprehensive income/(loss) attributable to the Australian Government	6,118	167,110	74,882	74,745	(4,898)

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) – as per the statement of comprehensive income	6,118	167,110	74,882	74,745	(4,898)
plus: depreciation/amortisation expenses for ROU assets (b)	45,793	47,144	48,535	49,968	51,444
less: lease principal repayments (b)	41,439	42,661	43,917	45,213	46,546
Net cash operating surplus/(deficit)	10,472	171,593	79,500	79,500	–

Prepared on Australian Accounting Standards basis.

(a) Recoveries.

(b) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	850,000	850,000	850,000	850,000	850,000
Trade and other receivables	42,806	42,068	42,336	42,336	42,336
Other financial assets	4,084,225	4,838,667	5,588,117	6,405,619	7,203,191
Total financial assets	4,977,031	5,730,735	6,480,453	7,297,955	8,095,527
Non-financial assets					
Land and buildings	224,459	230,931	236,562	244,211	251,466
Property, plant and equipment	11,381	9,447	10,845	10,755	10,592
Other non-financial assets	23,680	23,680	23,680	23,680	23,680
Total non-financial assets	259,520	264,058	271,087	278,646	285,738
Total assets	5,236,551	5,994,793	6,751,540	7,576,601	8,381,265
LIABILITIES					
Payables					
Suppliers	140,690	133,184	135,909	135,909	135,909
Other payables	635,550	625,238	619,306	611,862	604,712
Total payables	776,240	758,422	755,215	747,771	740,621
Interest bearing liabilities					
Leases	163,325	169,944	176,762	183,784	191,017
Total interest bearing liabilities	163,325	169,944	176,762	183,784	191,017
Provisions					
Employee provisions	98,250	98,559	98,870	98,870	98,870
Participant provisions	2,940,674	3,542,696	4,220,639	4,971,377	5,780,856
Other provisions	7,855	7,855	7,855	7,855	7,855
Total provisions	3,046,779	3,649,110	4,327,364	5,078,102	5,887,581
Total liabilities	3,986,344	4,577,476	5,259,341	6,009,657	6,819,219
Net assets	1,250,207	1,417,317	1,492,199	1,566,944	1,562,046
EQUITY*					
Parent entity interest					
Retained surplus	1,023,395	1,190,505	1,265,387	1,340,132	1,335,234
Asset revaluation reserve	21,079	21,079	21,079	21,079	21,079
Contributed equity	205,733	205,733	205,733	205,733	205,733
Total parent entity interest	1,250,207	1,417,317	1,492,199	1,566,944	1,562,046
Total equity	1,250,207	1,417,317	1,492,199	1,566,944	1,562,046

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 2023-24)

	Retained surplus \$'000	Asset revaluation reserve \$'000	Contributed equity \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	1,023,395	21,079	205,733	1,250,207
Adjusted opening balance	1,023,395	21,079	205,733	1,250,207
Comprehensive income				
Surplus/(deficit) for the period	167,110	–	–	167,110
Total comprehensive income	167,110	–	–	167,110
Closing balance attributable to the Australian Government	1,190,505	21,079	205,733	1,417,317

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	1,445,361	1,984,176	1,591,918	1,587,810	1,600,672
Sale of goods and rendering of services	34,092,442	39,664,677	45,315,472	50,347,690	54,375,505
Interest received	259,054	259,054	83,484	89,236	95,318
Net GST received	93,937	87,296	94,572	102,387	104,761
Other (a)	53,000	79,500	79,500	79,500	–
Total cash received	35,943,794	42,074,703	47,164,946	52,206,623	56,176,256
Cash used					
Employees	539,488	650,913	581,067	570,191	578,307
Suppliers	1,549,451	1,779,736	1,334,186	1,318,307	1,296,382
Net GST paid	94,152	86,558	94,840	102,387	104,761
Interest payments on lease liability	2,391	2,462	2,536	2,611	2,691
Participant plan expenses	33,141,323	38,733,838	44,335,931	49,327,128	53,326,558
Total cash used	35,326,805	41,253,507	46,348,560	51,320,624	55,308,699
Net cash from/(used by) operating activities	616,989	821,196	816,386	885,999	867,557
INVESTING ACTIVITIES					
Cash used					
Purchase of investments	1,612,896	754,442	749,450	817,502	797,572
Purchases of non-financial assets	31,610	24,093	23,019	23,284	23,439
Total cash used	1,644,506	778,535	772,469	840,786	821,011
Net cash from/(used by) investing activities	(1,644,506)	(778,535)	(772,469)	(840,786)	(821,011)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	41,439	42,661	43,917	45,213	46,546
Total cash used	41,439	42,661	43,917	45,213	46,546
Net cash from/(used by) financing activities	(41,439)	(42,661)	(43,917)	(45,213)	(46,546)
Net increase/(decrease) in cash held	(1,068,956)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,918,956	850,000	850,000	850,000	850,000
Cash and cash equivalents at the end of the reporting period	850,000	850,000	850,000	850,000	850,000

Prepared on Australian Accounting Standards basis.

(a) Other operating receipts.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	31,610	24,093	23,019	23,284	23,439
TOTAL	31,610	24,093	23,019	23,284	23,439
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	31,610	24,093	23,019	23,284	23,439
Total cash used to acquire assets	31,610	24,093	23,019	23,284	23,439

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget Year 2023-24)

	Land and buildings	Property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2023			
Gross book value	175,248	20,113	195,361
Gross book value – ROU assets	304,823	3,161	307,984
Accumulated depreciation/amortisation and impairment	(97,832)	(9,286)	(107,118)
Accumulated depreciation/amortisation and impairment – ROU assets	(157,780)	(2,607)	(160,387)
Opening net book balance	224,459	11,381	235,840
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – other (a)	20,112	3,981	24,093
By purchase – other – ROU assets	48,526	754	49,280
Total additions	68,638	4,735	73,373
Other movements			
Depreciation/amortisation expense	(15,782)	(5,909)	(21,691)
Depreciation/amortisation on ROU assets	(46,384)	(760)	(47,144)
Total other movements	(62,166)	(6,669)	(68,835)
As at 30 June 2024			
Gross book value	195,360	24,094	219,454
Gross book value – ROU assets	353,349	3,915	357,264
Accumulated depreciation/amortisation and impairment	(113,614)	(15,195)	(128,809)
Accumulated depreciation/amortisation and impairment – ROU assets	(204,164)	(3,367)	(207,531)
Closing net book balance	230,931	9,447	240,378

Prepared on Australian Accounting Standards basis.

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

NDIS Quality and Safeguards Commission

Entity resources and planned performance

NDIS Quality and Safeguards Commission

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NDIS Quality and Safeguards Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The NDIS Quality and Safeguards Commission (NDIS Commission) is an independent body that works with people with disability, providers and the community to deliver nationally consistent, responsive and effective regulation of NDIS providers. The NDIS Commission is a contemporary and purpose-led regulator that has the rights of people with disability at the centre of decision-making.

It was established by the *National Disability Insurance Scheme Act 2013* (NDIS Act), as amended by the *National Disability Insurance Scheme Amendment (Quality and Safeguards Commission and Other Measures) Act 2017* and is a non-corporate Commonwealth entity subject to the PGPA Act.

The NDIS Commission develops policy and maintains a regulatory framework that strengthens the quality and safeguards of NDIS services and supports offered through the Scheme. 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 for the next 12 months pay particular attention to our three overarching impact areas:

- Promote and amplify the rights of people with disability.
- Ensure each NDIS participant has safeguards in place and access to high quality providers and workers.
- Support a thriving and diverse market with regulatory frameworks that promote, and remove barriers to, quality and safety.

These impact areas are defined in the NDIS Commission's 5-year Strategic Plan, which covers the period 2022-2027. Performance outcomes in 2022-23 reflected an entity transitioning out of start-up and included benchmarking that, once established, will provide a longitudinal perspective on the entity's performance.

1.2 Entity resource statement

Table 1.1 shows the total funding 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.

Table 1.1: NDIS Quality and Safeguards Commission resource statement – Budget estimates for 2023-24 as at Budget May 2023

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	22,238	7,538
Departmental appropriation (c)	80,162	146,080
s74 External Revenue (d)	2,290	–
Departmental capital budget (e)	1,841	3,219
Total departmental annual appropriations	106,531	156,837
Total departmental resourcing	106,531	156,837
Administered		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	1,644	846
Outcome 1	4,589	4,804
Total administered annual appropriations	6,233	5,650
Total administered resourcing	6,233	5,650
Total resourcing for NDIS Quality and Safeguards Commission	112,764	162,487
<hr/>		
Average staffing level (number)	431	683

Third party payments from and on behalf of other entities

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Payments made to other entities for the provision of services (disclosed above)	6,587	5,459
Payments made to corporate entities within the Portfolio:		
Department of Social Services	638	1,001
Services Australia	5,949	4,458

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) 2023-24.

(b) Excludes \$4.3 million subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

(c) Excludes departmental capital budget (DCB).

(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 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 the NDIS Quality and Safeguards Commission are detailed in the *Budget Paper No. 2* and are summarised below.

**Table 1.2: NDIS Quality and Safeguards Commission 2023-24 Budget measures
Measures announced since the 2022-23 October Budget**

	Program	2021-22 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Investing in Market Quality and Safeguards for People with Disability (a)	1.2					
Administered payment		-	-	-	-	-
Departmental payment		-	71,191	71,448	-	-
Total		-	71,191	71,448	-	-
Total payment measures						
Administered		-	-	-	-	-
Departmental		-	71,191	71,448	-	-
Total		-	71,191	71,448	-	-

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 package details appear in the *Budget Paper No. 2* under the Social Services 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 National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

Linked programs

National Disability Insurance Agency

Program

- Program 1.1 – Reasonable and necessary supports for participants

Department of Social Services

Program

- Program 3.2 – National Disability Insurance Scheme

Contribution to Outcome 1 made by linked programs

The linked programs provide for the delivery of the NDIS.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)	4,589	4,804	4,977	5,097	5,210
Administered Total	4,589	4,804	4,977	5,097	5,210
Total expenses for Program 1.1	4,589	4,804	4,977	5,097	5,210
Program 1.2 – Program support for NDIS Quality and Safeguards Commission					
Departmental expenses					
Departmental appropriations	94,862	146,080	149,131	78,114	73,380
s74 External Revenue (a)	2,290	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	2,671	2,264	2,078	1,933	2,081
Departmental Total	99,823	148,344	151,209	80,047	75,461
Total expenses for Program 1.2	99,823	148,344	151,209	80,047	75,461
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	4,589	4,804	4,977	5,097	5,210
Administered Total	4,589	4,804	4,977	5,097	5,210
Departmental expenses					
Departmental appropriations	94,862	146,080	149,131	78,114	73,380
s74 External Revenue (a)	2,290	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	2,671	2,264	2,078	1,933	2,081
Departmental Total	99,823	148,344	151,209	80,047	75,461
Total expenses for Outcome 1	104,412	153,148	156,186	85,144	80,671

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

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

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

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 National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.		
Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration – Support for NDIS providers with the costs of obtaining registration to support service providers with cost of obtaining NDIS registration and to support the provision of education and training for providers, workers and auditors.		
Key Activities	Provide support to providers, workers and auditors in relation to the registration process, via administration of the NDIS Commission grants program and management of its deliverables.	
Year	Performance measures	Expected/Planned performance results
Prior year 2022-23	Provide guidance and support to service providers, workers and auditors.	The program supports provision of guidance, education and training for providers, workers and auditors.
Budget Year 2023-24	The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.	The program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.
Forward Estimates 2024-25 to 2026-27	As per 2023-24	As per 2023-24
Material changes to Program 1.1 resulting from October 2022-23 Budget measures: Nil.		

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
Prior year 2022-23	<ul style="list-style-type: none"> • Manage complaints about the quality and safety of NDIS services. • Manage reportable incidents with respect to NDIS services. • Increase capability and capacity of behaviour support practitioners through leadership and guidance on education. • Manage the registration of NDIS service providers and nationally consistent NDIS worker screening processes. 	<ul style="list-style-type: none"> • Complaints about the quality and safety of NDIS services managed across Australia. • Reportable incidents are effectively managed across Australia. • Leadership and guidance on behaviour support is provided across Australia. • Service provider registration and nationally consistent worker screening processes are managed across Australia.
Budget Year 2023-24	<ul style="list-style-type: none"> • 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. • 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. • The quality of NDIS provider and worker provision increases over time, with systemic issues related to poor quality and safety reduced or eliminated. 	<ul style="list-style-type: none"> • 83% of respondents say they trust the NDIS Commission. • 94% of providers surveyed say training had increased their understanding of what quality and safety means for NDIS participants. • Systemic issues are identified and responded to, which increases provider and worker quality.
Forward Estimates 2024-25 to 2026-27	As per 2023–24	As per 2023–24
Material changes to Program 1.2 resulting from 2023-24 Budget Measures: Nil.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023-24 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 2023-24 has increased by \$67.5 million to \$146.1 million since the 2022-23 October Budget. The increase will resource the NDIS Commission to meet expected workloads, to support market quality and safeguards for people with disability. This will include work across the developmental, preventative and corrective regulatory domains.

Balance sheet

Total assets are budgeted to be \$38.1 million in 2023-24 compared to \$40.9 million in 2022-23. This largely relates to the decrease in value of the right of use assets (ROUA). The decrease in value of the ROUAs has been partially offset in 2023-24 by a capital injection of \$2.7 million under the *Investing in market Quality and Safeguards for People with Disability* budget measure. This capital injection will provide an upgrade to the Commission's telephony system, improving the accessibility and quality of service.

Total liabilities for 2023-24 are budgeted to be \$27.1 million compared to \$30.9 million in 2022-23 caused by a decrease in lease liabilities, as a result of principal repayments.

Statement of changes in equity

Movements in equity since the 2022-23 October Budget statements mainly relate to investment in capital through a contributed equity increase for the Budget measure as outlined in the Balance sheet notes above.

Administered

Income and expenses

The NDIS Commission is expecting to administer a grants program totalling \$4.8 million in 2023-24 compared to \$4.6 million in 2022-23.

Balance sheet

Total assets and total liabilities administered on behalf of government for 2023-24 are expected to remain consistent with 2022-23.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	61,717	78,397	86,417	51,119	47,564
Suppliers	29,388	63,775	58,649	23,049	23,725
Depreciation and amortisation (a)	6,278	6,054	6,057	5,828	4,144
Finance costs	150	118	86	51	28
Total expenses	97,533	148,344	151,209	80,047	75,461
LESS:					
Net (cost of)/contribution by services	(97,533)	(148,344)	(151,209)	(80,047)	(75,461)
Revenue from Government	80,162	146,080	149,131	78,114	73,380
Surplus/(deficit) attributable to the Australian Government	(17,371)	(2,264)	(2,078)	(1,933)	(2,081)
Total comprehensive income/(loss)	(17,371)	(2,264)	(2,078)	(1,933)	(2,081)
Total comprehensive income/(loss) attributable to the Australian Government	(17,371)	(2,264)	(2,078)	(1,933)	(2,081)

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) – as per the statement of comprehensive income	(17,371)	(2,264)	(2,078)	(1,933)	(2,081)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	2,849	2,625	2,628	2,632	2,627
plus: depreciation/amortisation expenses for ROU assets (b)	3,429	3,429	3,429	3,196	1,517
less: lease principal repayments (b)	3,607	3,790	3,979	3,895	2,063
Net cash operating surplus/(deficit)	(14,700)	–	–	–	–

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Bill (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,002	1,002	1,002	1,002	1,002
Trade and other receivables	11,775	11,775	11,775	11,775	11,775
Total financial assets	12,777	12,777	12,777	12,777	12,777
Non-financial assets					
Land and buildings	26,653	21,104	16,005	11,139	7,960
Property, plant and equipment	1,498	4,212	3,792	3,375	2,961
Total non-financial assets	28,151	25,316	19,797	14,514	10,921
Total assets	40,928	38,093	32,574	27,291	23,698
LIABILITIES					
Payables					
Suppliers	5,498	5,498	5,498	5,498	5,498
Other payables	929	929	929	929	929
Total payables	6,427	6,427	6,427	6,427	6,427
Interest bearing liabilities					
Leases	16,190	12,400	8,421	4,526	2,463
Total interest bearing liabilities	16,190	12,400	8,421	4,526	2,463
Provisions					
Employee provisions	7,072	7,072	7,072	7,072	7,072
Other provisions	1,245	1,245	1,245	1,245	1,245
Total provisions	8,317	8,317	8,317	8,317	8,317
Total liabilities	30,934	27,144	23,165	19,270	17,207
Net assets	9,994	10,949	9,409	8,021	6,491
EQUITY*					
Parent entity interest					
Contributed equity	18,404	21,623	22,161	22,706	23,257
Asset revaluation reserve	1,676	1,676	1,676	1,676	1,676
Retained surplus (accumulated deficit)	(10,086)	(12,350)	(14,428)	(16,361)	(18,442)
Total parent entity interest	9,994	10,949	9,409	8,021	6,491
Total equity	9,994	10,949	9,409	8,021	6,491

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 2023-24)**

	Retained surplus	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(10,086)	1,676	18,404	9,994
Adjusted opening balance	(10,086)	1,676	18,404	9,994
Comprehensive income				
Surplus/(deficit) for the period	(2,264)	–	–	(2,264)
Total comprehensive income	(2,264)	–	–	(2,264)
of which:				
Attributable to the Australian Government	(2,264)	–	–	(2,264)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	3,219	3,219
Sub-total transactions with owners	–	–	3,219	3,219
Closing balance attributable to the Australian Government	(12,350)	1,676	21,623	10,949

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	94,862	146,080	149,131	78,114	73,380
Total cash received	94,862	146,080	149,131	78,114	73,380
Cash used					
Employees	61,717	78,397	86,417	51,119	47,564
Suppliers	29,388	63,775	58,649	23,049	23,725
Interest payments on lease liability	150	118	86	51	28
Total cash used	91,255	142,290	145,152	74,219	71,317
Net cash from/(used by) operating activities	3,607	3,790	3,979	3,895	2,063
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,841	3,219	538	545	551
Total cash used	1,841	3,219	538	545	551
Net cash from/(used by) investing activities	(1,841)	(3,219)	(538)	(545)	(551)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,841	3,219	538	545	551
Total cash received	1,841	3,219	538	545	551
Cash used					
Principal payments on lease liability	3,607	3,790	3,979	3,895	2,063
Total cash used	3,607	3,790	3,979	3,895	2,063
Net cash from/(used by) financing activities	(1,766)	(571)	(3,441)	(3,350)	(1,512)
Cash and cash equivalents at the beginning of the reporting period	1,002	1,002	1,002	1,002	1,002
Cash and cash equivalents at the end of the reporting period	1,002	1,002	1,002	1,002	1,002

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	1,841	3,219	538	545	551
Total new capital appropriations	1,841	3,219	538	545	551
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	1,841	3,219	538	545	551
Total items	1,841	3,219	538	545	551
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	1,841	3,219	538	545	551
TOTAL	1,841	3,219	538	545	551

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 2023-24)

	Land and buildings	Property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2023			
Gross book value	15,474	2,183	17,657
Gross book value – ROU assets	23,027	–	23,027
Accumulated depreciation/amortisation and impairment	(2,370)	(685)	(3,055)
Accumulated depreciation/amortisation and impairment – ROU assets	(9,478)	–	(9,478)
Opening net book balance	26,653	1,498	28,151
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation equity (a)	–	3,219	3,219
Total additions	–	3,219	3,219
Other movements			
Depreciation/amortisation expense	(2,120)	(505)	(2,625)
Depreciation/amortisation on ROU assets	(3,429)	–	(3,429)
Total other movements	(5,549)	(505)	(6,054)
As at 30 June 2024			
Gross book value	15,474	5,402	20,876
Gross book value – ROU assets	23,027	–	23,027
Accumulated depreciation/amortisation and impairment	(4,490)	(1,190)	(5,680)
Accumulated depreciation/amortisation and impairment – ROU assets	(12,907)	–	(12,907)
Closing net book balance	21,104	4,212	25,316

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Grants	4,589	4,804	4,977	5,097	5,210
Total expenses administered on behalf of Government	4,589	4,804	4,977	5,097	5,210
Net (cost of)/contribution by services	(4,589)	(4,804)	(4,977)	(5,097)	(5,210)
Total comprehensive income/(loss)	(4,589)	(4,804)	(4,977)	(5,097)	(5,210)

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	1,100	1,100	1,100	1,100	1,100
Total financial assets	1,100	1,100	1,100	1,100	1,100
Total assets administered on behalf of Government	1,100	1,100	1,100	1,100	1,100
Net assets/(liabilities)	1,100	1,100	1,100	1,100	1,100

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Grants	4,589	4,804	4,977	5,097	5,210
Total cash used	4,589	4,804	4,977	5,097	5,210
Net cash from/(used by) operating activities	(4,589)	(4,804)	(4,977)	(5,097)	(5,210)
Net increase/(decrease) in cash held	(4,589)	(4,804)	(4,977)	(5,097)	(5,210)
Cash and cash equivalents at beginning of reporting period	–	–	–	–	–
Cash from Official Public Account for:					
– Appropriations	4,589	4,804	4,977	5,097	5,210
<i>Total cash from Official Public Account</i>	<i>4,589</i>	<i>4,804</i>	<i>4,977</i>	<i>5,097</i>	<i>5,210</i>
Cash and cash equivalents at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Services Australia

Entity resources and planned performance

Services Australia

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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 Government.

Services Australia is transforming and modernising its services and systems to establish the capacity, structures and capabilities necessary to sustain change in order to deliver simple, helpful, respectful and transparent customer services.

Services Australia is making changes across its business, collaborating with policy agencies, the community and third parties to put people at the centre of government services and improve the customer experience. It will strengthen its technology and systems, and build its organisational capabilities to better support all Australians.

Internal reporting and executive oversight will be used to monitor and track progress against these deliverables, ensuring that actual benefits are realised for Australians. Progress in achieving the desired outcomes will be reported in Services Australia's Annual Report for 2023-24.

Key priorities for 2023-24

Service Delivery Modernisation

Services Australia will continue to improve services, with a focus on providing customers with a seamless experience that includes high-quality, simplified and efficient access to the services and support they need. Services Australia will continue to transform its services across face-to-face and telephony channels with a focus on supporting vulnerable and disadvantaged customers.

Technology Foundations

Services Australia will further improve its technology and systems through transformation projects and an investment in core technology to provide a simpler, more secure and more efficient digital experience for customers.

Organisational Health

Services Australia will work to ensure it meets future customer needs and continue to provide critical services to Australians. This modernisation will help ensure Services Australia becomes a world-leading, customer-focused organisation that places customer feedback at the core of strategic and operational decision-making to drive continual service delivery improvements.

1.2 Entity resource statement

Table 1.1 shows the total funding 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 *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 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Services Australia resource statement – Budget estimates for 2023-24 as at Budget May 2023

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Departmental		
Prior year appropriations available (a)	1,270,987	1,218,687
Annual appropriations – ordinary annual services		
Departmental appropriation	4,649,845	4,374,479
s74 External Revenue (b)	269,170	194,045
Departmental capital budget (c)	179,172	184,756
Annual appropriations – other services – non-operating		
Equity injection	179,386	54,916
Total departmental annual appropriations	5,277,573	4,808,196
Total departmental resourcing	6,548,560	6,026,883
Administered		
Prior year appropriations available	6,087	7,219
Annual appropriations – ordinary annual services		
Outcome 1	1,195	1,230
s74 retained receipts (d)	1,195	1,230
Total administered annual appropriations	8,477	9,679
Total administered special appropriations	–	600
Special accounts		
Opening balance	246,064	246,064
Appropriation receipts (e)	1,195	1,230
Non-appropriation receipts (f)	2,192,938	2,263,884
Adjustments (g)	44,395	45,748
Total special account receipts	2,484,592	2,556,926
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts (e)</i>	<i>(1,195)</i>	<i>(1,230)</i>
Total administered resourcing	2,491,874	2,565,975
Total resourcing for Services Australia	9,040,434	8,592,858

	2022-23	2023-24
Average staffing level (number) (h)	28,560	26,692

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

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

The '2022-23 Estimated actual' includes \$12.7 million to be received through Appropriation Bill (No. 3) 2022-23 and Appropriation Bill (No. 4) 2022-23 which have not received Royal Assent.

Entity resource statement excludes cash at bank of \$18.2 million.

- (a) Prior year appropriations available in 2022-23 has been reduced by \$34.2 million, due to the quarantine of unspent prior year annual appropriations, including legislative delays. Prior year appropriations available in 2023-24 has been reduced for the impact of agreed movements of funds, further detailed in Table 3.5.
- (b) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in either the Appropriation Bill (No. 1) or the Appropriation Act (No. 1) for the relevant year and form part of ordinary annual services.
- (d) Administered repayments received by Services Australia.

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- (e) Amounts credited to special accounts from annual administered appropriations relating to Child Support.
- (f) 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.
- (g) 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.
- (h) The Average Staffing Level (ASL) includes one-off increases of 2,121 ASL in 2022-23 for *Administration of COVID-19 and Emergency Payments* and 850 ASL in 2023-24 for *Administration of Emergency Response Payments*.

Table 1.1: Services Australia resource statement – Budget estimates for 2023-24 as at Budget May 2023 (continued)**Third-party payments from and on behalf of other entities**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 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	77,361	49,136
Total	77,361	49,136
Department of Education		
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>		
– Child Care Subsidy	10,719,860	12,659,081
Annual appropriation		
– Tertiary Access Payment	12,500	15,000
Total	10,732,360	12,674,081
Department of Foreign Affairs and Trade		
Annual appropriation		
– Bali Memorial Services 2022	2,200	–
– MH17 Family Support Package	1,012	–
Total	3,212	–
Department of Health and Aged Care		
Special account – Medicare Guarantee Fund		
– Medical Benefits	28,061,033	30,246,742
– Pharmaceutical Benefits	17,603,658	17,274,302
Special appropriation – <i>Private Health Insurance Act 2007</i>	6,718,793	6,885,379
Special appropriation – <i>Dental Benefits Act 2008</i>	343,788	349,835
Special appropriation – <i>National Health Act 1953</i> – Aids and Appliances	113,105	91,261
Special appropriation – <i>Medical Indemnity Agreement Act 2002</i>	106,328	104,764
Special account – Australian Immunisation Register	9,819	9,819
Special appropriation – <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	1,309	1,294
Special appropriation – <i>Aged Care Act 1997</i>	21,939,123	27,528,155
Special appropriation – <i>National Health Act 1953</i> – Contingence Aids Assistance Scheme	104,871	103,276
Special appropriation – <i>Public Governance, Performance and Accountability Act 2013</i> s77	2,000	2,000
Annual appropriation		
– Pharmaceutical Benefits	31,898	–
– Health Workforce	587,033	729,796
– Medical Benefits	7,614	7,614
– Primary Care Practice Incentives	467,759	475,295
– Preventative Health and Chronic Disease	7,371	6,841
– Hearing Services	496,098	517,039
– COVID-19 Vaccine Claim Scheme	76,900	28,800
Total	76,678,500	84,362,212

Table 1.1: Services Australia resource statement – Budget estimates for 2023-24 as at Budget May 2023 (continued)

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

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
Department of Home Affairs		
Annual appropriation		
– Asylum Seeker Support	15,000	37,020
Total	15,000	37,020
Department of Infrastructure, Transport, Regional Development, Communications and the Arts		
Annual appropriation		
– Bass Strait Passenger Vehicle Equalisation Scheme	54,472	56,674
– Tasmanian Freight Equalisation Scheme	177,984	179,977
Total	232,456	236,651
Department of Social Services		
Special appropriation – <i>Social Security (Administration) Act 1999</i>	107,578,500	115,739,077
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,977,919	18,428,000
Special appropriation – <i>Paid Parental Leave Act 2010</i>	2,778,912	3,025,447
Special appropriation – <i>Student Assistance Act 1973</i>	417,663	465,277
Special appropriation – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	360,460	536,830
Annual administered appropriation	14,853	15,872
Total	128,128,307	138,210,503
Department of Veterans' Affairs		
Special appropriation – <i>Veterans' Entitlements Act 1986</i> and related acts	2,732,482	2,666,714
Special appropriation – <i>Military Rehabilitation and Compensation Act 2004</i>	226,134	233,285
Special appropriation – <i>Safety, Rehabilitation and Compensation Act 1988</i>	10,231	11,277
Special appropriation – <i>Australian Participants in British Nuclear Tests (Treatment) Act 2006</i>	11,733	12,371
Total	2,980,580	2,923,647

Table 1.1: Services Australia resource statement – Budget estimates for 2023-24 as at Budget May 2023 (continued)**Third-party payments from and on behalf of other entities (continued)**

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
National Emergency Management Agency		
Special appropriation – <i>Social Security (Administration) Act 1999</i>		
– Australian Government Disaster Recovery Payment	1,467,377	–
– Disaster Recovery Allowance	44,372	–
Annual appropriation		
– Ex-gratia assistance – New Zealand citizens	36,000	2,000
– Pandemic Leave Disaster Payment	799,524	–
– High Risk Settings Pandemic Payment	59,000	–
Total	2,406,273	2,000
Total payments made on behalf of other entities	221,254,049	238,495,250

This table has been prepared on a resourcing (i.e. appropriation available) basis.

Table 1.1: Services Australia resource statement – Budget estimates for 2023-24 as at Budget May 2023 (continued)

Payments made to related entities for the provision of services

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Australian Postal Corporation	37,298	32,997
Comcare	13,039	15,417
Commonwealth Superannuation Corporation	5,496	5,574
Department of Finance	11,815	11,778
Department of Home Affairs	1,887	1,913
Department of Social Services	2,216	–
Digital Transformation Agency	55,398	43,998
Reserve Bank of Australia	12,803	12,982
Other	2,971	3,042
Total payments to related entities for the provision of services	142,923	127,701

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

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Australian Digital Health Agency (b)	15,600	–
Australian Taxation Office	11,720	10,300
Department of Education	4,459	2,785
Department of Employment and Workplace Relations	47,713	35,586
Department of Foreign Affairs and Trade	15,934	–
Department of Health and Aged Care	1,784	1,237
Department of Home Affairs	2,292	2,391
Department of Social Services	19,920	10,043
Department of Veterans' Affairs	79,627	80,976
National Disability Insurance Agency	34,818	22,157
NDIS Quality and Safeguards Commission	4,459	4,458
Other	2,009	1,909
Total revenue received from related entities for the provision of services	240,335	171,842

(a) Unless otherwise stated, changes to revenue received from related entities are due to changes in demand.

(b) Revenue received from the Australian Digital Health Agency has decreased in 2023-24, as these activities will be funded by 2023-24 Budget measure, *Strengthening Medicare*.

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 2023-24 Budget measures (a)
Measures announced since the 2022-23 October Budget

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Services Australia						
Administration of Emergency Response Payments	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	231,783	—	—	—
Sustain myGov (b)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	103,943	—	—	—
Department of Education						
Additional Child Care Subsidy — improving access	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	1,239	509	509	513
Child Care Subsidy Reform — additional integrity	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	1,261	1,316	1,367	1,379
Department of Employment and Workplace Relations						
Boosting Employment Support (c)	1.2					
Administered payment		—	—	—	—	—
Departmental payment		23	600	—	—	—
Targeted Support for Apprenticeships	1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	179	(25,454)	(20,467)	(9,857)
Department of Foreign Affairs and Trade						
Enhancing Pacific Engagement (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		272	1,501	9	10	11
Department of Health and Aged Care						
A Modern and Clinically Appropriate Medicare Benefits Schedule (c)	1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		46	3,561	(1,179)	(2,141)	(2,317)
Aged Care Regulatory Reform (c)	1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		7	11,290	9,097	1,626	1,640

Table 1.2: Services Australia 2023-24 Budget measures (a)
Measures announced since the 2022-23 October Budget (continued)

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Department of Health and Aged Care (continued)						
Assistance for IVF - assisted reproductive technology storage	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	3,532	536	508	526
COVID-19 Aged Care Response (c)	1.2					
Administered payment		—	—	—	—	—
Departmental payment		115	—	—	—	—
COVID-19 Response (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		14,867	7,352	314	316	319
Funding Pay Increases for Aged Care Workers (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		784	8,305	1,318	814	820
Implementing Aged Care Reform — home care	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	22,493	—	—	—
Improving Aged Care Support	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	18,170	5,450	2,400	1,955
Medicare Urgent Care Clinics — additional funding (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		746	4,017	1,215	1,130	—
National Immunisation Program (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		1,569	2,278	485	489	494
Pharmaceutical Benefits Scheme (PBS) New and Amended Listings (c)	1.2					
Administered payment		—	—	—	—	—
Departmental payment		785	(475)	(714)	(858)	(984)
Reducing Patient Costs and Improving Services through Community Pharmacies (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		169	908	(2,305)	(5,154)	(5,538)
Strengthening Medicare (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		519	78,480	40,205	22,234	22,131

Table 1.2: Services Australia 2023-24 Budget measures (a)
Measures announced since the 2022-23 October Budget (continued)

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Department of Health and Aged Care (continued)						
Strengthening Medicare — improving Medicare integrity	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	6,610	2,460	1,254	681
Vaping Regulation Reform and Smoking Cessation Package	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	—	—	157	168
Department of Home Affairs						
Cyber Security – additional funding	1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	2,750	—	—	—
Immigration Policy Settings for New Zealand Citizens (c, d)	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	—	—	—	—
Migration Program - 2023-24 planning levels	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	(21)	(10)	6	11
Permanent Residency and Citizenship Implications of the Love and Thoms High Court Case	1.2					
Administered payment		—	—	—	—	—
Departmental payment		—	6	13	10	8
Visa and Migration System (c)	1.2					
Administered payment		—	—	—	—	—
Departmental payment		61	1,603	3,081	2,167	1,245
Department of Social Services						
Child Support Scheme — response to family law inquiry (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		17	2,469	7	—	—
Increase to Working Age Payments (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		5,371	20,476	3,121	2,185	2,176
Increased Support for Commonwealth Rent Assistance Recipients (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		5,896	10,827	344	335	286
Jobs and Skills Summit - incentivise pensioners into the workforce — six months extension	1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		—	681	—	—	—

Table 1.2: Services Australia 2023-24 Budget measures (a)
Measures announced since the 2022-23 October Budget (continued)

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Department of Social Services (continued)						
Parenting Payment (Single) — improved support for single parents (c)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		2,411	(4,115)	(30,085)	(29,732)	(29,252)
Department of the Prime Minister and Cabinet						
APS Capability Reinvestment Fund: 2023-24 projects funded under round one	1.1					
Administered payment		—	—	—	—	—
Departmental payment		—	415	—	—	—
Closing the Gap — further investment (c)	1.1, 1.2					
Administered payment		—	—	—	—	—
Departmental payment		86	287	(54)	—	—
Department of the Treasury						
Energy Relief Payments (c, e)	1.1, 1.2, 1.3					
Administered payment		—	—	—	—	—
Departmental payment		nfp	nfp	nfp	nfp	nfp
Total payment measures						
Administered		—	—	—	—	—
Departmental		33,744	542,405	9,679	(20,835)	(13,585)
Total		33,744	542,405	9,679	(20,835)	(13,585)

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.
- (b) Services Australia will absorb part of the costs for this measure.
- (c) This measure has been published as part of the 2022-23 Social Services Portfolio Additional Estimates Statements.
- (d) Decision taken but not yet announced from the 2022-23 October Budget.
- (e) The financial implications for this measure are not for publication (nfp) due to commercial-in-confidence sensitivities.

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

Linked programs for Outcome 1 (continued)

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

Linked programs for Outcome 1 (continued)

Department of Home Affairs
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – National Security and Criminal Justice • Program 2.3 – Refugee, Humanitarian, Settlement and Migrant Services • Program 2.5 – Multicultural Affairs and Citizenship • Program 3.5 – Onshore Compliance and Detention
National Emergency Management Agency
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Australian Government Disaster & Emergency Financial Support • Program 1.5 – COVID-19 Support
Department of Infrastructure, Transport, Regional Development, Communications and the Arts
<p>Program</p> <ul style="list-style-type: none"> • Program 2.1 – Surface Transport
Department of Social Services
<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

Linked programs for Outcome 1 (continued)

Department of Veterans' Affairs
Programs <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
National Disability Insurance Agency
Programs <ul style="list-style-type: none"> • Program 1.1 – Reasonable and necessary supports for participants • Program 1.2 – Agency costs
NDIS Quality and Safeguards Commission
Program <ul style="list-style-type: none"> • Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission
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
Contribution made by Outcome 1 Outcome 1 contributes to the linked programs above by the provision of a range of information, services and payments on behalf of the entities listed within Australia and where applicable, overseas.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Strategy and Corporate Enabling					
Departmental expenses					
Departmental appropriation	798,507	592,817	615,755	563,808	623,164
s74 External Revenue	39,232	21,661	21,226	21,259	20,840
Expenses not requiring appropriation in the Budget year (a)	463,084	426,901	412,412	400,669	422,591
Departmental Total	1,300,823	1,041,379	1,049,393	985,736	1,066,595
Total expenses for Program 1.1	1,300,823	1,041,379	1,049,393	985,736	1,066,595
Program 1.2 – Customer Service Delivery					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,195	1,230	1,254	1,274	1,293
Special accounts					
Child Support special account	1,832,354	1,884,555	1,921,534	1,952,428	1,980,341
Expenses not requiring appropriation in the Budget year (a)	84,807	88,851	89,544	90,121	90,646
Administered Total	1,918,356	1,974,636	2,012,332	2,043,823	2,072,280
Departmental expenses					
Departmental appropriation	2,428,353	2,533,022	2,204,590	2,220,882	2,275,565
s74 External Revenue	119,075	99,616	62,926	54,365	52,010
Expenses not requiring appropriation in the Budget year (a)	267	3,292	1,600	1,299	6,375
Departmental Total	2,547,695	2,635,930	2,269,116	2,276,546	2,333,950
Total expenses for Program 1.2	4,466,051	4,610,566	4,281,448	4,320,369	4,406,230
Program 1.3 – Technology and Transformation					
Departmental expenses					
Departmental appropriation	1,054,009	893,351	696,226	674,031	623,584
s74 External Revenue (b)	91,985	60,673	55,697	53,376	53,226
Expenses not requiring appropriation in the Budget year (a)	332,371	325,254	274,626	234,673	179,191
Departmental Total	1,478,365	1,279,278	1,026,549	962,080	856,001
Total expenses for Program 1.3	1,478,365	1,279,278	1,026,549	962,080	856,001

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,195	1,230	1,254	1,274	1,293
Special accounts					
Child Support special account	1,832,354	1,884,555	1,921,534	1,952,428	1,980,341
Expenses not requiring appropriation in the Budget year (a)	84,807	88,851	89,544	90,121	90,646
Administered Total	1,918,356	1,974,636	2,012,332	2,043,823	2,072,280
Departmental expenses					
Departmental appropriation	4,280,869	4,019,190	3,516,571	3,458,721	3,522,313
s74 External Revenue (b)	250,292	181,950	139,849	129,000	126,076
Expenses not requiring appropriation in the Budget year (a)	795,722	755,447	688,638	636,641	608,157
Departmental Total	5,326,883	4,956,587	4,345,058	4,224,362	4,256,546
Total expenses for Outcome 1	7,245,239	6,931,223	6,357,390	6,268,185	6,328,826

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 \$12.0 million in 2022-23 and 2023-24, and \$15.0 million in 2024-25 to 2026-27, 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 also provides the related key activities as expressed in the current corporate plan. The corporate plan provides further detail about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

Outcome 1 – Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience.		
Program 1.1 – Strategy and Corporate Enabling – Set Services Australia’s strategic direction and deliver corporate functions including finance, human resources, audit, legal services, property, procurement and shared services.		
Key Activity	Organisational Health – Modernising Services Australia to become a world-leading customer focused government organisation where customer feedback is used at the core of both strategic and operational decision making to drive continual service delivery improvements.	
Year	Performance measures	Expected performance results
Current year 2022-23	Customer Satisfaction	Greater than or equal to 85 out of 100 <i>Year-end forecast: Substantially on track</i>
	Customer Trust	Greater than or equal to 70 out of 100 <i>Year-end forecast: On track</i>
Year	Performance measures	Planned performance results
Budget Year 2023-24	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 72 out of 100
Forward Estimate 2024-25	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 74 out of 100
Forward Estimate 2025-26	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 76 out of 100
Forward Estimate 2026-27	Customer Satisfaction	Greater than or equal to 85 out of 100
	Customer Trust	Greater than or equal to 78 out of 100

Table 2.1.2: Performance measures for Outcome 1 (continued)

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 1.2 – Customer Service Delivery – Design and deliver a range of government services to Australians through a range of service delivery channels including face-to-face, telephony and digital, and protect the integrity of government outlays.		
Key Activity	Service Delivery Modernisation – Improved services, focused on providing customers with a seamless experience that includes high-quality, simplified and efficient access to the services and support customers need.	
Year	Performance measures	Expected performance results
Current year 2022-23	Payment Quality	Greater than or equal to 98 per cent <i>Year-end forecast: On track</i>
	Customers served within 15 minutes	Greater than or equal to 70 per cent <i>Year-end forecast: Partially on track</i>
	Work processed within timeliness standards	Greater than or equal to 90 per cent <i>Year-end forecast: Partially on track</i>
Year	Performance measures	Planned performance results
Budget Year 2023-24	Payment Quality	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 2024-25 to 2026-27	Payment Quality	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

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 1.3 – Technology and Transformation – Provide a robust ICT network and deliver major transformation projects, including ICT shared services.		
Key Activity	Technology Foundations – Improve technology and systems through transformation projects and investment in core technology enabling a more efficient digital experience for customers.	
Year	Performance measures	Expected performance results
Current year 2022-23	Availability of digital channels	Greater than or equal to 98.5 per cent <i>Year-end forecast: On track</i>
	Tasks managed by customers in digital channels	Greater than or equal to 81 per cent <i>Year-end forecast: On track</i>
Year	Performance measures	Planned performance results
Budget Year 2023-24	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 82 per cent
Forward Estimate 2024-25	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 83 per cent
Forward Estimate 2025-26	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 84 per cent
Forward Estimate 2026-27	Availability of digital channels	Greater than or equal to 99 per cent
	Tasks managed by customers in digital channels	Greater than or equal to 85 per cent

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2023-24 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 2022-23 October Budget, revenue from Government in 2023-24 has increased by \$501 million. This increase is mainly due to the impact of 2023-24 Budget measures and other budget variations. The largest variations were *Administration of Emergency Response Payments*, and *Sustain myGov* measures as outlined in Table 1.2.

Balance sheet

Since the 2022-23 October Budget, net assets at 30 June 2024 has decreased by \$50 million to \$1,779 million, which is a negligible change and is in line with the Agency's asset base.

Statement of changes in equity

Since the 2022-23 October Budget, equity has increased in line with contributions by owners, due to increased budget measures and other budget adjustments.

Statement of cash flows

Since the 2022-23 October Budget, cash received and used has been updated for adjustments in appropriation, own-source revenue and the timing of estimated expenditure.

Administered Schedules

Income and expenses

Total comprehensive income in 2023-24 is consistent with the 2022-23 October Budget. Increases 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 2022-23 October Budget, changes to administered balances are mainly due to changes in child support receivables and provisions.

Cash flows

Since the 2022-23 October Budget, 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	3,122,515	2,940,230	2,784,338	2,803,569	2,859,660
Suppliers	1,393,283	1,243,515	852,502	764,312	768,677
Depreciation and amortisation	793,662	753,387	686,468	634,471	605,987
Finance costs	14,083	16,084	18,338	18,558	18,728
Other expenses	3,340	3,371	3,412	3,452	3,494
Total expenses	5,326,883	4,956,587	4,345,058	4,224,362	4,256,546
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	248,904	179,874	140,730	130,118	127,146
Rental income	13,388	14,076	14,119	13,882	13,930
Resources received free of charge	2,060	2,060	2,170	2,170	2,170
Total own-source revenue	264,352	196,010	157,019	146,170	143,246
Total own-source income	264,352	196,010	157,019	146,170	143,246
Net cost of services	(5,062,531)	(4,760,577)	(4,188,039)	(4,078,192)	(4,113,300)
Revenue from Government	4,649,845	4,374,479	3,870,895	3,816,970	3,884,534
Deficit attributable to the Australian Government	(412,686)	(386,098)	(317,144)	(261,222)	(228,766)
Total comprehensive loss attributable to the Australian Government	(412,686)	(386,098)	(317,144)	(261,222)	(228,766)

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					
	2022-23	2023-24	2024-25	2025-26	2026-27
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive deficit – as per the statement of comprehensive income	(412,686)	(386,098)	(317,144)	(261,222)	(228,766)
plus: depreciation/amortisation of assets funded through appropriations (a)	408,991	385,068	321,588	265,572	232,964
plus: depreciation/amortisation expenses for ROU assets (b)	384,671	368,319	364,880	368,899	373,023
less: lease principal payments (b)	(368,976)	(355,289)	(354,324)	(358,249)	(362,221)
Net Cash Operating Surplus (c)	12,000	12,000	15,000	15,000	15,000

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Bill (No. 1) equity appropriations. 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 will be used for the purchase of non-financial assets.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	18,236	18,236	18,236	18,236	18,236
Trade and other receivables	1,315,885	1,274,750	1,291,017	1,290,804	1,290,794
Total financial assets	1,334,121	1,292,986	1,309,253	1,309,040	1,309,030
Non-financial assets					
Land and buildings	2,393,108	2,439,966	2,414,562	2,096,020	1,777,993
Property, plant and equipment	425,233	407,707	420,655	394,152	371,359
Software	956,116	903,749	799,313	714,939	656,359
Other non-financial assets	143,891	123,317	123,317	123,317	123,317
Total non-financial assets	3,918,348	3,874,739	3,757,847	3,328,428	2,929,028
Total assets	5,252,469	5,167,725	5,067,100	4,637,468	4,238,058
LIABILITIES					
Payables					
Suppliers	195,030	153,238	141,918	131,681	121,443
Employee benefits	81,906	102,383	112,621	122,859	133,097
Other payables	6,737	6,737	6,737	6,735	6,735
Total payables	283,673	262,358	261,276	261,275	261,275
Interest bearing liabilities					
Leases	2,190,177	2,253,568	2,252,942	1,894,693	1,532,472
Total interest bearing liabilities	2,190,177	2,253,568	2,252,942	1,894,693	1,532,472
Provisions					
Employee provisions	796,562	816,015	833,364	833,152	833,142
Other provisions	57,120	57,273	57,273	57,273	57,273
Total provisions	853,682	873,288	890,637	890,425	890,415
Total liabilities	3,327,532	3,389,214	3,404,855	3,046,393	2,684,162
Net assets	1,924,937	1,778,511	1,662,245	1,591,075	1,553,896
EQUITY*					
Parent entity interest					
Contributed equity	4,184,830	4,424,502	4,625,380	4,815,432	5,007,019
Asset revaluation reserve	269,416	269,416	269,416	269,416	269,416
Accumulated deficit	(2,529,309)	(2,915,407)	(3,232,551)	(3,493,773)	(3,722,539)
Total parent entity interest	1,924,937	1,778,511	1,662,245	1,591,075	1,553,896
Total equity	1,924,937	1,778,511	1,662,245	1,591,075	1,553,896

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 2023-24)**

	Accumulated deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(2,529,309)	269,416	4,184,830	1,924,937
Adjusted opening balance	(2,529,309)	269,416	4,184,830	1,924,937
Comprehensive income				
Deficit for the period	(386,098)	–	–	(386,098)
Total comprehensive income	(386,098)	–	–	(386,098)
Transactions with owners				
Contribution by owners				
Equity injection – Appropriation	–	–	54,916	54,916
Departmental Capital Budget	–	–	184,756	184,756
Sub-total transactions with owners	–	–	239,672	239,672
Closing balance attributable to the Australian Government	(2,915,407)	269,416	4,424,502	1,778,511

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,174,286	4,739,666	4,192,172	4,066,713	4,131,487
Rendering of services	269,170	194,045	155,294	144,000	141,076
GST on rendering of services	2,177	2,179	2,207	2,234	2,292
Net GST received	203,045	173,150	128,030	88,789	90,178
Total cash received	5,648,678	5,109,040	4,477,703	4,301,736	4,365,033
Cash used					
Employees	3,113,308	2,900,300	2,756,751	2,793,543	2,849,432
Suppliers	1,610,702	1,438,776	991,889	863,402	869,215
Interest payments on lease liability	14,150	15,440	17,639	17,851	18,012
Amounts transferred to Official Public Account	414,392	384,147	337,989	249,530	246,943
Other	115,150	3,088	4,111	4,161	4,210
Total cash used	5,267,702	4,741,751	4,108,379	3,928,487	3,987,812
Net cash from operating activities	380,976	367,289	369,324	373,249	377,221
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	422,858	311,672	215,879	205,052	206,587
Total cash used	422,858	311,672	215,879	205,052	206,587
Net cash used by investing activities	(422,858)	(311,672)	(215,879)	(205,052)	(206,587)
FINANCING ACTIVITIES					
Cash received					
Contributed equity (a)	410,858	299,672	200,879	190,052	191,587
Total cash received	410,858	299,672	200,879	190,052	191,587
Cash used					
Principal payments on lease liability	368,976	355,289	354,324	358,249	362,221
Total cash used	368,976	355,289	354,324	358,249	362,221
Net cash from/(used by) financing activities	41,882	(55,617)	(153,445)	(168,197)	(170,634)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	18,236	18,236	18,236	18,236	18,236
Cash and cash equivalents at the end of the reporting period	18,236	18,236	18,236	18,236	18,236

Prepared on Australian Accounting Standards basis.

(a) Cash received for contributed equity includes amounts to and from prior year appropriations available.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB) (a)	179,172	184,756	187,804	189,402	190,937
Equity injections – Bill 2	179,386	54,916	13,075	650	650
Total new capital appropriations	358,558	239,672	200,879	190,052	191,587
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>358,558</i>	<i>239,672</i>	<i>200,879</i>	<i>190,052</i>	<i>191,587</i>
Total items	358,558	239,672	200,879	190,052	191,587
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b, e)	119,386	114,916	13,075	650	650
Funded by capital appropriation – DCB (c, e)	291,472	184,756	187,804	189,402	190,937
Funded internally from departmental resources (d)	12,000	12,000	15,000	15,000	15,000
TOTAL	422,858	311,672	215,879	205,052	206,587
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	422,858	311,672	215,879	205,052	206,587
Total cash used to acquire assets	422,858	311,672	215,879	205,052	206,587

Prepared on Australian Accounting Standards basis.

- (a) Appropriations of \$18.0 million per annum have been reclassified from DCB to operating to reflect asset capitalisation threshold changes.
- (b) Includes the reprofiling of \$60.0 million from 2022-23 to 2023-24.
- (c) Includes the reprofiling of \$112.3 million from 2021-22 to 2022-23.
- (d) These purchases are funded from section 74 receipts.
- (e) Purchases of non-financial assets include purchases funded through prior year appropriations available.

Table 3.6: Statement of departmental asset movements (Budget Year 2023-24)

	Land	Buildings	Property, plant and equipment	Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023					
Gross book value	4,290	501,672	521,413	2,140,253	3,167,628
Gross book value – ROU assets	1,088	3,437,381	196,572	–	3,635,041
Accumulated depreciation/ amortisation and impairment	–	(134,561)	(171,776)	(1,184,137)	(1,490,474)
Accumulated depreciation/ amortisation and impairment – ROU assets	(139)	(1,416,623)	(120,976)	–	(1,537,738)
Opening net book balance	5,239	2,387,869	425,233	956,116	3,774,457
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation equity (a)	–	–	37,490	77,426	114,916
By purchase – appropriation ordinary annual services (b)	–	75,338	52,172	57,246	184,756
By purchase – appropriation ordinary annual services – ROU assets	–	394,632	24,048	–	418,680
By purchase – other	–	–	12,000	–	12,000
Total additions	–	469,970	125,710	134,672	730,352
Other movements					
Depreciation/amortisation expense	–	(85,131)	(112,898)	(187,039)	(385,068)
Depreciation/amortisation on ROU assets	(35)	(337,946)	(30,338)	–	(368,319)
Total other movements	(35)	(423,077)	(143,236)	(187,039)	(753,387)
As at 30 June 2024					
Gross book value	4,290	577,010	623,075	2,274,925	3,479,300
Gross book value – ROU assets	1,088	3,832,013	220,620	–	4,053,721
Accumulated depreciation/ amortisation and impairment	–	(219,692)	(284,674)	(1,371,176)	(1,875,542)
Accumulated depreciation/ amortisation and impairment – ROU assets	(174)	(1,754,569)	(151,314)	–	(1,906,057)
Closing net book balance	5,204	2,434,762	407,707	903,749	3,751,422

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No. 2) 2023-24, or previous Appropriation Acts 2, 4 and 6.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023-24, or previous Appropriation Acts 1, 3 and 5.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Child support maintenance expense	1,833,549	1,885,785	1,922,788	1,953,702	1,981,634
Write-down and impairment of assets	84,807	88,851	89,544	90,121	90,646
Total expenses administered on behalf of Government	1,918,356	1,974,636	2,012,332	2,043,823	2,072,280
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Child support maintenance revenue	1,905,670	1,962,238	1,999,887	2,031,341	2,059,761
Compensation recovery for health care services	51,587	51,587	51,587	51,587	51,587
Fees and fines	18,708	19,273	19,649	19,963	20,247
Other revenue	330	330	330	330	330
Total non-taxation revenue	1,976,295	2,033,428	2,071,453	2,103,221	2,131,925
Total own-source revenue administered on behalf of Government	1,976,295	2,033,428	2,071,453	2,103,221	2,131,925
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	1,986,295	2,043,428	2,081,453	2,113,221	2,141,925
Net contribution by services	67,939	68,792	69,121	69,398	69,645
Total comprehensive income	67,939	68,792	69,121	69,398	69,645

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 (for the period ended 30 June)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	246,064	246,064	246,064	246,064	246,064
Child support receivables	1,183,135	1,254,706	1,327,560	1,401,488	1,476,382
Trade and other receivables	14,950	15,003	15,056	15,109	15,162
Total financial assets	1,444,149	1,515,773	1,588,680	1,662,661	1,737,608
Total assets administered on behalf of Government	1,444,149	1,515,773	1,588,680	1,662,661	1,737,608
LIABILITIES					
Payables					
Child support and other payables	37,847	37,847	37,847	37,847	37,847
Recovery of compensation payables	8,948	8,948	8,948	8,948	8,948
Child support payments received in advance	29,032	29,032	29,032	29,032	29,032
Total payables	75,827	75,827	75,827	75,827	75,827
Provisions					
Child support provisions	1,177,192	1,246,352	1,316,747	1,388,176	1,460,537
Recovery of compensation provisions	164,751	164,751	164,751	164,751	164,751
Total provisions	1,341,943	1,411,103	1,481,498	1,552,927	1,625,288
Total liabilities administered on behalf of Government	1,417,770	1,486,930	1,557,325	1,628,754	1,701,115
Net assets	26,379	28,843	31,355	33,907	36,493

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Child support	1,777,682	1,831,843	1,867,892	1,898,009	1,925,195
Health compensation	444,658	451,868	464,951	477,020	540,514
Total cash received	2,222,340	2,283,711	2,332,843	2,375,029	2,465,709
Cash used					
Child support	1,763,515	1,817,252	1,853,020	1,882,900	1,909,873
Health compensation	392,921	400,131	413,214	425,283	488,777
Total cash used	2,156,436	2,217,383	2,266,234	2,308,183	2,398,650
Net cash from operating activities	65,904	66,328	66,609	66,846	67,059
Net increase in cash held	65,904	66,328	66,609	66,846	67,059
Cash and cash equivalents at beginning of reporting period	246,064	246,064	246,064	246,064	246,064
Cash from Official Public Account for:					
Account for:					
– Appropriations	56,330	47,578	48,505	49,277	49,975
Total cash from Official Public Account	56,330	47,578	48,505	49,277	49,975
Cash to Official Public Account for:					
Account for:					
– Appropriations	56,330	47,578	48,505	49,277	49,975
– Special accounts	33,209	32,644	32,268	31,954	31,670
– Other	32,695	33,684	34,341	34,892	35,389
Total cash to Official Public Account	122,234	113,906	115,114	116,123	117,034
Cash and cash equivalents at end of reporting period	246,064	246,064	246,064	246,064	246,064

Prepared on Australian Accounting Standards basis.

Portfolio glossary

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

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

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

Mid-Year Economic and Fiscal Outlook (MYEFO)	Provides an update of the Government’s budget estimates by examining expenses and revenues year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow assessment of the Government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Outcome	The intended result, consequence or impact of government actions on the Australian community.
Outcome statement	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.

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
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