PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS 2023-24

**Social Services Portfolio**

Explanations of Additional Estimates 2023-24

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**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nfp not for publication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**

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

User Guide  
to the  
Portfolio Additional  
Estimates Statements

# User Guide

The purpose of the 2023-24 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)and Appropriation (Parliamentary Departments) Bill (No. 2*)*   
2023‑24. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

## **Structure of the Portfolio Additional Estimates Statements**

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| **User guide** | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| **Portfolio Overview** |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio. | |
| **Entity Additional Estimates Statements** | |
| A statement (under the name of the entity) for each entity affected by Additional Estimates. | |
| **Section 1: Entity overview and resources** | This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact on Appropriation Bills No. 3 and 4. |
| **Section 2: Revisions to outcomes and planned performance** | This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs. |
| **Section 3: Special account flows and budgeted financial statements** | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |
| **Portfolio glossary** | |
| Explains key terms and acronyms relevant to the portfolio. | |

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Portfolio Overview

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# Social Services Portfolio overview

A full outline of the Social Services Portfolio Overview can be found in the 2023‑24 Portfolio Budget Statements.

**Overview of additional estimates sought for the portfolio**

Additional appropriations of $1,812 million are being sought through Appropriation Bill (No. 3) 2023‑24 and $46 million through Appropriation Bill (No. 4) 2023‑24 as a result of new measures and variations. In addition, these statements reflect decreased estimates of $2,358 million for the Portfolio’s special appropriations.

**Structure of the portfolio**

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

Figure 1: Social Services Portfolio structure and outcomes

| **Minister for Social Services**  The Hon Amanda Rishworth MP  **Minister for the National Disability Insurance Scheme**  **Minister for Government Services**  The Hon Bill Shorten MP  **Minister for Housing**  **Minister for Homelessness**  The Hon Julie Collins MP  **Assistant Minister for Social Services**  **Assistant Minister for the Prevention of Family Violence**  The Hon Justine Elliot MP |
| --- |
|  |
| **Department of Social Services**  Portfolio Secretary: Mr Ray Griggs AO CSC  **Outcome 1: Social Security**  A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance.  **Outcome 2: Families and Communities**  Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports.  **Outcome 3: Disability and Carers**  Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.  **Outcome 4: Housing**  Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness. |
|  |
| **Australian Institute of Family Studies**  Director: The Hon Dr Sharman Stone  **Outcome 1:**  The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities. |

| **Domestic, Family and Sexual Violence Commission**  Commissioner: Ms Micaela Cronin  **Outcome 1:**  Amplifying the voices of people with lived experience of domestic, family and sexual violence, providing evidence-informed policy advice, and promoting coordination and accountability towards ending gender-based violence. |
| --- |

| **National 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: Mr David Hazlehurst  **Outcome 1:**  Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience. |
|  |
| **Hearing Australia**  Managing Director: Mr Kim Terrell |

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Social Services  
Additional Estimates Statements

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Entity additional estimates statements

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# Department of Social Services

## **Section 1****: Entity overview and resources**

### 1.1 Strategic direction statement

The following outlines key updates to policy priorities in the strategic direction statement since the publication of the 2023-24 Social Services Portfolio Budget Statements (PB Statements). For full details of the statement, refer to pages 15-17 of the Portfolio Budget Statements 2023-24, Budget Related Paper No. 1.14, Social Services Portfolio.

**Key updates to policy priorities since the 2023-24 Budget**

The Department of Social Services (DSS) continues to support the Australian Government (Government) to improve and deliver meaningful change to the lives of individuals and families in Australian communities.

**Boosting support for Australians in financial distress**

The Government will provide $114.8 million over 5 years from 2023-24 to strengthen support for Australians experiencing financial hardship. The additional, ongoing funding, provided through Financial Wellbeing and Capability grant programs, will help address demand for critical frontline services, and ensure certainty and stability for a number of organisations including those delivering emergency relief and financial counselling. It will help more Australian households, including working families and people experiencing financial distress for the first-time, to pay and manage unexpected bills or expenses such as high electricity bills, rent, fuel and medicines. It will also maintain the Government’s ability to provide targeted and responsive support in times of crisis and natural disasters.

**Enhancing the Paid Parental Leave Scheme**

The Government will expand the Paid Parental Leave (PPL) scheme to 26 weeks by July 2026 and reinstate the work test exception for fathers and partners of children born prematurely, by providing $79.5 million over 4 years from 2023-24 (and $35.0 million per year ongoing). This builds on the 2022-23 October Budget measure titled Boosting Parental Leave to Enhance Economic Security, Support and Flexibility for Australia’s Families.

**Supporting older Australians**

As part of a range of measures announced in the Government’s Employment White Paper, Working Future, it is providing $52.4 million over 4 years from 2023-24 (and $13.9 million per year ongoing) to increase the starting Work Bonus income balance to $4,000, from the previous $0 balance, for all new pension entrants over Age Pension age and eligible veterans from 1 January2024, benefiting around 195,000 people each year. The Work Bonus supports pensioners over Age Pension age to work by allowing them to keep more of their pension when they have income from work. Both existing and new recipients will also retain the higher maximum Work Bonus balance limit of $11,800.

The Government has committed to extend and improve the Be Connected program that supports over 300,000 people aged over 50 to engage confidently and safely with digital technology by providing $31.2 million over 4 years from 2023-24 (and $10.4 million in 2027‑28).

**Better support for people with disability**

To continue supporting Disability Employment Services (DES) participants over the age of 50 to find employment, the Government will provide $27.9 million to 30 June 2025 by extending the existing Restart Wage Subsidy arrangements.

The Government will also provide additional funding to support the effective and sustainable operation of the National Disability Insurance Scheme (NDIS) and improve participation outcomes. The funding will include $19.1 million over two years from 2023-24 for DSS to support the development and implementation of responses to the recommendations of the Independent NDIS Review.

The Government will provide $4.3 million over two years from 2023-24 to establish a Commonwealth Disability Royal Commission Taskforce to work with the disability community and coordinate the Government’s response to the recommendations of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with a Disability.

**Increasing Support for Victim-Survivors**

The Government is committed through the National Action Plan to Combat Modern Slavery 2020-25 and the National Plan to End Violence against Women and Children 2022‑23 to prevent violence and to support survivors by providing holistic and tailored victim centred support and protection. Funding of $18.6 million over 5 years from 2023-24 (and $3.8 million ongoing) will support the temporary visa holders leaving violent relationships and people who are at risk of, or who have experienced, forced marriage.

**Support to young people**

As part of the Government’s measure to strengthen Australia’s mental health and suicide prevention system, the Government will provide DSS with an additional $8.6 million in 2024-25 to support young people with mental illness to find employment or access study support by funding the headspace Individual Placement and Support Program and The Digital Work and Study Service.

**Enhanced Income Management transition arrangements**

Building on the 2022-23 October Budget measure Abolish the Cashless Debit Card, the Government will continue compulsory and voluntary income management arrangements until 30 June 2026 with additional funding of $5.2 million while the Government consults with local communities on long-term program arrangements.

**Development of a New National Carer Strategy**

The Government will provide $3.8 million over two years from 2023–24 to deliver on its election commitment to develop a new National Carer Strategy that will set out a coherent national agenda for Australia’s 2.65 million unpaid carers.

**Building a strong ecosystem of disability supports**

The Government is working to restore the NDIS to its original intent to support people with permanent and significant disability, within a broader ecosystem of supports.

The Government is providing an investment over 2 years for design and consultation on key recommendations of the independent National Disability Insurance Scheme Review.

The investment will focus on a number of initial, immediate steps and include $11.6 million to develop and implement a Foundational Supports Strategy, $54.6 million to improve the experience for NDIS participants, and $49.7 million for design and consultation around better home and living options. The Government will also provide funding of $3.6 million to support a system of best practice for early childhood support and $10.2 million to repair the market for better ways to access and pay for supports.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for DSS at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023-24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Department of Social Services resource statement – Additional estimates for 2023-24 as at February 2024

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations – ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available (b) | *104,343* | 103,831 | (418) | 103,413 |
| Departmental appropriation | *442,905* | 489,986 | 30,483 | 520,469 |
| s74 External Revenue (c) | *31,461* | 21,415 | 18,029 | 39,444 |
| Departmental capital budget (d) | *3,713* | 3,761 | – | 3,761 |
| *Total departmental annual appropriations* | *582,422* | 618,993 | 48,094 | 667,087 |
| ***Total departmental resourcing*** | ***582,422*** | ***618,993*** | ***48,094*** | ***667,087*** |
| **Administered** |  |  |  |  |
| Annual appropriations – ordinary annual  services (a) |  |  |  |  |
| Outcome 1 | *11,932* | 13,072 | – | 13,072 |
| Outcome 2 | *998,249* | 1,049,098 | 20,434 | 1,069,532 |
| Outcome 3 (e) | *25,431,110* | 29,690,755 | 1,385,683 | 31,076,438 |
| Outcome 4 | *92,902* | 66,669 | 786 | 67,455 |
| Payments to corporate entities (f) | *1,445,361* | 1,984,176 | 24,466 | 2,008,642 |
| *Total administered annual appropriations* | *27,979,554* | *32,803,770* | *1,431,369* | *34,235,139* |
| Special appropriations |  |  |  |  |
| *Social Security (Administration) Act 1999* | *106,874,045* | 116,215,954 | (512,932) | 115,703,022 |
| *A New Tax System (Family Assistance)*  *(Administration) Act 1999* | *16,625,522* | 18,320,780 | (1,852,673) | 16,468,107 |
| *Paid Parental Leave Act 2010* | *2,679,631* | 3,042,381 | 7,595 | 3,049,976 |
| *Student Assistance Act 1973* | *425,815* | 454,648 | 94 | 454,742 |
| *National Redress Scheme for*  *Institutional Child Sexual*  *Abuse Act 2018* | *320,968* | 540,360 | – | 540,360 |
| *Public Governance, Performance and*  *Accountability Act 2013* | *731* | 823 | – | 823 |
| *Total administered special appropriations* | *126,926,712* | *138,574,946* | *(2,357,916)* | *136,217,030* |

Table 1.1: Department of Social Services resource statement – Additional estimates for 2023-24 as at February 2024 (continued)

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Special accounts (g) |  |  |  |  |
| Opening balance | *6,132* | 1,038 | 140 | 1,178 |
| Appropriation receipts (h) | *–* | – | 21,394 | 21,394 |
| Non-appropriation receipts | *3,903* | 3,903 | – | 3,903 |
| *Total special accounts receipts* | *10,035* | *4,941* | *21,534* | *26,475* |
| *less payments to corporate entities from*  *annual/special appropriations* | *25,080,473* | *29,858,703* | *1,408,957* | *31,267,660* |
| ***Total administered resourcing*** | ***129,835,828*** | ***141,524,954*** | ***(2,313,970)*** | ***139,210,984*** |
| **Total resourcing for DSS** | ***130,418,250*** | **142,143,947** | **(2,265,876)** | **139,878,071** |
|  |  |  |  |  |
|  |  |  | *Actual* | 2023-24 |
|  |  |  | *2022-23* |
| **Average staffing level (number)** |  |  | *2,625* | 2,893 |

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

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

1. *Appropriation Act (No. 1) 2023–2024* and Appropriation Bill (No. 3) 2023–2024*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Act (No. 3) 2022–2023*
2. Estimated adjusted balance carried forward from previous year for annual appropriations.
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.
5. Includes Commonwealth cash contributions to the National Disability Insurance Agency for reasonable and necessary support for participants and community inclusion.
6. ‘Corporate entities’ are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
7. Excludes trust moneys held in Services for Other Entities and Trust Moneys and other special accounts. For further information on special accounts (excluding amounts held on trust), please see Table 3.1: Special Account Flows.
8. Amounts credited to the special accounts from DSS annual and special appropriations.

Table 1.1: Department of Social Services resource statement – Additional estimates for 2023-24 as at February 2024 (continued)

**Third-party payments from and on behalf of other entities**

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made by Services Australia on  behalf of DSS: |  |  |  |  |
| Special appropriations – *Social Security*  *(Administration) Act 1999* | *106,810,849* | 115,739,077 | (526,971) | 115,212,106 |
| Special appropriations – *A New Tax*  *System (Family Assistance)*  *(Administration) Act 1999* | *16,625,521* | 18,428,000 | (1,553,706) | 16,874,294 |
| Special appropriations – *Paid Parental*  *Leave Act 2010* | *2,679,630* | 3,025,447 | 11,682 | 3,037,129 |
| *S*pecial appropriations – *Student*  *Assistance Act 1973* | *425,813* | 465,277 | 94 | 465,371 |
| Special appropriations – *National*  *Redress Scheme for Institutional*  *Child Sexual Abuse Act 2018* | *320,968* | 536,830 | – | 536,830 |
| Annual administered appropriations | *10,487* | 15,872 | – | 15,872 |
| Payments made by the Department of  Veterans' Affairs on behalf of DSS: |  |  |  |  |
| Special appropriations – *Social*  *Security (Administration) Act 1999* | *44,154* | 45,347 | 3,332 | 48,679 |
| Payments made to other entities for  the provision of services: |  |  |  |  |
| Department of Veterans' Affairs | *192* | 198 | – | 198 |
| Payments made to corporate entities  within the Portfolio: |  |  |  |  |
| National Disability Insurance Agency (a) | *25,080,473* | 29,858,703 | 1,408,957 | 31,267,660 |
| Receipts received from other entities for  the provision of services: |  |  |  |  |
| Australian Government Entities (related parties) | *30,889* | 18,934 | 20,403 | 39,337 |
| Non-government entities | *572* | 2,481 | (2,374) | 107 |

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

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

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

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget.

Table 1.2: Department of Social Services 2023-24 measures since the Budget

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |
| Paid Parental Leave Scheme – expansion | 1.1, 1.2 |  |  |  |  |
| Administered payment |  | – | – | 13,478 | 30,568 |
| Departmental payment |  | 252 | 300 | 305 | 150 |
| **Total** |  | **252** | **300** | **13,783** | **30,718** |
| Australia's Humanitarian Program (a) | 1.1, 1.3, 1.4, 1.5, 1.6, 1.7 |  |  |  |  |
| Administered payment |  | 13,393 | 36,275 | 45,423 | 45,066 |
| Departmental payment |  | – | – | – | – |
| **Total** |  | **13,393** | **36,275** | **45,423** | **45,066** |
| Employment White Paper (b) | 1.3, 1.4, 1.5, 1.6, 1.7 |  |  |  |  |
| Administered payment |  | 6,513 | 18,665 | 19,152 | 19,235 |
| Departmental payment |  | 88 | 507 | 343 | 347 |
| **Total** |  | **6,601** | **19,172** | **19,495** | **19,582** |
| Financial Wellbeing and Capability – Boosting  support for Australians in financial  distress (c) | 2.1 |  |  |  |  |
| Administered payment |  | 7,800 | 25,780 | 26,435 | 27,053 |
| Departmental payment |  | – | – | – | – |
| **Total** |  | **7,800** | **25,780** | **26,435** | **27,053** |
| Be Connected – digital skills for older  Australians | 2.1 |  |  |  |  |
| Administered payment |  | – | 5,918 | 6,217 | 6,433 |
| Departmental payment |  | 135 | 144 | 147 | 148 |
| **Total** |  | **135** | **6,062** | **6,364** | **6,581** |
| Income Management and Enhanced Income  Management – transition arrangements | 2.1 |  |  |  |  |
| Administered payment |  | – | 350 | – | – |
| Departmental payment |  | 1,530 | 3,305 | – | – |
| **Total** |  | **1,530** | **3,655** | **–** | **–** |
| Increasing Support for Victim-Survivors of  Domestic Violence and Modern Slavery | 2.1 |  |  |  |  |
| Administered payment |  | – | 620 | 1,361 | 2,413 |
| Departmental payment |  | 269 | 449 | 540 | 563 |
| **Total** |  | **269** | **1,069** | **1,901** | **2,976** |

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

Table 1.2: Department of Social Services 2023-24 measures since the Budget (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures (continued)** |  |  |  |  |  |
| Restart Wage Subsidy for Disability Employment  Service Participants – extension | 3.1 |  |  |  |  |
| Administered payment |  | – | 27,838 | – | – |
| Departmental payment |  | – | – | – | – |
| **Total** |  | **–** | **27,838** | **–** | **–** |
| Mental Health (d) | 3.1 |  |  |  |  |
| Administered payment |  | – | 7,947 | – | – |
| Departmental payment |  | – | 636 | – | – |
| **Total** |  | **–** | **8,583** | **–** | **–** |
| Royal Commission into Violence, Abuse,  Neglect and Exploitation of People with  Disability – establishing a Commonwealth  Disability Royal Commission Taskforce | 3.1 |  |  |  |  |
| Administered payment |  | 75 | – | – | – |
| Departmental payment |  | 1,766 | 2,413 | – | – |
| **Total** |  | **1,841** | **2,413** | **–** | **–** |
| Development of a New National Carer Strategy | 3.1 |  |  |  |  |
| Administered payment |  | 670 | 577 | – | – |
| Departmental payment |  | – | 637 | – | – |
| **Total** |  | **670** | **1,214** | **–** | **–** |
| Continued Support for the COVID-19  Response (d) | 3.1 |  |  |  |  |
| Administered payment |  | 300 | 206 | – | – |
| Departmental payment |  | 194 | 142 | – | – |
| **Total** |  | **494** | **348** | **–** | **–** |
| Additional Funding for Jindelara Cottage (c) (e) | 3.1 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | – | – | – | – |
| **Total** |  | **–** | **–** | **–** | **–** |
| Progressing the National Disability Data Asset –  additional funding | 3.1 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | – | – | – | – |
| **Total** |  | **–** | **–** | **–** | **–** |
| NDIS Review response – initial design and consultation (c) | 3.1, 3.2 |  |  |  |  |
| Administered payment |  | 147 | 504 | – | – |
| Departmental payment |  | 14,176 | 26,229 | – | – |
| **Total** |  | **14,323** | **26,733** | **–** | **–** |

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

Table 1.2: Department of Social Services 2023-24 measures since the Budget (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures (continued)** |  |  |  |  |  |
| Support for the National Disability Insurance  Scheme | 3.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 8,761 | 10,318 | – | – |
| **Total** |  | **8,761** | **10,318** | **–** | **–** |
| Continuation of Aged Care Reform (d) | 3.2 |  |  |  |  |
| Administered payment |  | – | (1,000) | (1,000) | (1,000) |
| Departmental payment |  | – | (100) | – | – |
| **Total** |  | **–** | **(1,100)** | **(1,000)** | **(1,000)** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | 28,898 | 123,680 | 111,066 | 129,768 |
| Departmental |  | 27,171 | 44,980 | 1,335 | 1,208 |
| **Total** |  | **56,069** | **168,660** | **112,401** | **130,976** |

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

The full measure description and details appear in the 2023‑24 MYEFO under the Home Affairs Portfolio.

The full measure description and details appear in the 2023‑24 MYEFO under Cross Portfolio.

The measure was announced after MYEFO, and full description and details will appear in the *2024‑25 Budget Paper No.2*.

The full measure description and details appear in the 2023‑24 MYEFO under the Health and Aged Care Portfolio.

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

### 1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for DSS at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.5 | – | 1 | 1 | 1 |
| **Net impact on appropriations**  **for Outcome 1 (administered)** |  | **–** | **1** | **1** | **1** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Paid Parental Leave Scheme – expansion |  | 252 | 300 | 305 | 150 |
| Employment White Paper |  | 88 | 507 | 343 | 347 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  | – | 74 | 215 | 211 |
| **Net impact on appropriations**  **for Outcome 1 (departmental)** |  | **340** | **881** | **863** | **708** |
| **Total net impact on appropriations**  **for Outcome 1** |  | **340** | **882** | **864** | **709** |

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Financial Wellbeing and Capability - additional supports | 2.1 | 7,800 | 25,780 | 26,435 | 27,053 |
| Be connected - digital skills for  older Australians | 2.1 | – | 5,918 | 6,217 | 6,433 |
| Income Management and Enhanced  Income Management – transition | 2.1 | – | 350 | – | – |
| Increasing Support for Victim-Survivors of  Domestic Violence and Modern Slavery | 2.1 | – | 620 | 1,361 | 2,413 |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 2.1 | 9,753 | 30,182 | 8,210 | 542 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 2.1 | – | 975 | 2,148 | 1,990 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 2.1 | 8,685 | 54,339 | 66,891 | 24,618 |
| **Net impact on appropriations**  **for Outcome 2 (administered)** |  | **26,238** | **118,164** | **111,262** | **63,049** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Be connected - digital skills for  older Australians |  | 135 | 144 | 147 | 148 |
| Income Management and Enhanced----------Income Management – transition |  | 1,530 | 3,305 | – | – |
| Increasing Support for Victim-Survivors of  Domestic Violence and Modern Slavery |  | 269 | 449 | 540 | 563 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  | – | 174 | 513 | 503 |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  | 3,312 | 2,348 | 2,132 | 604 |
| **Net impact on appropriations**  **for Outcome 2 (departmental)** |  | **5,246** | **6,420** | **3,332** | **1,818** |
| **Total net impact on appropriations**  **for Outcome 2** |  | **31,484** | **124,584** | **114,594** | **64,867** |

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Restart Wage Subsidy for Disability  Employment Service Participants  extension | 3.1 | – | 27,838 | – | – |
| Mental Health | 3.1 | – | 7,947 | – | – |
| Royal Commission into Violence, Abuse,  Neglect and Exploitation of People with  Disability – establishing a  Commonwealth --Disability Royal  Commission Taskforce | 3.1 | 75 | – | – | – |
| Development of a New National Carer  Strategy | 3.1 | 670 | 577 | – | – |
| Continued Support for the COVID-19  Response | 3.1 | 300 | 206 | – | – |
| NDIS Review response - initial design and  consultation | 3.1, 3.2 | 147 | 504 | – | – |
| Continuation of Aged Care Reform | 3.2 | – | (1,000) | (1,000) | (1,000) |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 3.1, 3.2 | 4,023 | 730 | 1,050 | – |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 3.1, 3.2 | – | 21,358 | 33,957 | 40,330 |
| **Other Variations** |  |  |  |  |  |
| (net increase) | 3.1 | 1,410,374 | 1,588,797 | 421,872 | 453,544 |
| (net decrease) | 3.1 | (11,416) | (6,947) | (2,972) | (1,173) |
| **Net impact on appropriations**  **for Outcome 3 (administered)** |  | **1,404,173** | **1,640,010** | **452,907** | **491,701** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Mental Health |  | – | 636 | – | – |
| Royal Commission into Violence, Abuse,  Neglect and Exploitation of People with  Disability – establishing a  Commonwealth --Disability Royal  Commission Taskforce |  | 1,766 | 2,413 | – | – |
| Development of a new national carer  strategy |  | – | 637 | – | – |
| Continued Support for the COVID-19  Response |  | 194 | 142 | – | – |
| NDIS Review response - initial design and  consultation |  | 14,176 | 26,229 | – | – |

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 3 (continued)** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Support for the National Disability  Insurance Scheme |  | 8,761 | 10,318 | – | – |
| Continuation of Aged Care Reform |  | – | (100) | – | – |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  | – | 88 | 257 | 251 |
| **Net impact on appropriations**  **for Outcome 3 (departmental)** |  | **24,897** | **40,363** | **257** | **251** |
| **Total net impact on appropriations**  **for Outcome 3** |  | **1,429,070** | **1,680,373** | **453,164** | **491,952** |

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 4** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 4.1, 4.2 | 786 | 40 | 5 | 6 |
| (net decrease) | 4.2 | – | – | (260) | – |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) | 4.1 | 9,904 | 2,369 | – | – |
| **Other Variations** |  |  |  |  |  |
| (net decrease) | 4.1 | (76) | – | – | – |
| **Net impact on appropriations**  **for Outcome 4 (administered)** |  | **10,614** | **2,409** | **(255)** | **6** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  | – | 14 | 41 | 40 |
| **Net impact on appropriations**  **for Outcome 4 (departmental)** |  | **–** | **14** | **41** | **40** |
| **Total net impact on appropriations**  **for Outcome 4** |  | **10,614** | **2,423** | **(214)** | **46** |

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023-24

|  | *2022-23* | 2023-24 | 2023-24 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
| *Available* | Budget | Revised | Estimates | Estimates |
| *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Administered items** |  |  |  |  |  |
| Outcome 1 – Social Security | *11,932* | 13,072 | 13,072 | – | – |
| Outcome 2 – Families and  Communities | *998,249* | 1,049,098 | 1,069,532 | 20,434 | – |
| Outcome 3 – Disability and  Carers | *25,431,110* | 29,690,755 | 31,076,438 | 1,385,683 | – |
| Outcome 4 – Housing | *92,902* | 66,669 | 67,455 | 786 | – |
| **Total administered** | ***26,534,193*** | **30,819,594** | **32,226,497** | **1,406,903** | **–** |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 – Social Security | *97,591* | 87,878 | 88,218 | 340 | – |
| Outcome 2 – Families and  Communities | *219,624* | 258,884 | 264,130 | 5,246 | – |
| Outcome 3 – Disability and  Carers | *111,061* | 131,359 | 156,256 | 24,897 | – |
| Outcome 4 – Housing | *18,342* | 15,626 | 15,626 | – | – |
| **Total departmental** | ***446,618*** | **493,747** | **524,230** | **30,483** | **–** |
| **Total administered and**  **departmental** | ***26,980,811*** | **31,313,341** | **32,750,727** | **1,437,386** | **–** |

**Section 2: Revisions to outcomes and planned performance**

**Changes to outcome statements and programs**

**Table 2: Changes to the outcome and program structures between the 2022-23 and 2023-24 Portfolio Budget Statements**

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

**Table 2: Changes to the outcome and program structures between the 2022-23 and 2023-24 Portfolio Budget 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 the outcome and program structures between the 2022-23 and 2023-24 Portfolio Budget 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**   * Program 2.4 – Higher Education Loan Program |
| **Contribution to Outcome 1 made by linked program**  The Department of Education is linked to Outcome 1 as the Higher Education Loan Program contains eligibility requirements in connection with some of the payments and concessions that fall under this Outcome. |
| **Department of Employment and Workplace Relations** |
| **Program**   * Program 1.1 – Employment Services |
| **Contribution to Outcome 1 made by linked program**  The Department of Employment and Workplace Relations is responsible for the provision of employment programs that assist job seekers into work. This Outcome benefits from this linked program as it encourages job seekers receiving working age payments to meet their mutual obligation requirements, undertake activities which improve their job prospects, and increase their financial independence. |
| **Department of Health and Aged Care** |
| **Program**   * Program 1.9 – Immunisation |
| **Contribution to Outcome 1 made by linked program**  The Department of Health and Aged Care has policy responsibility for the National Immunisation Program. Eligibility for Family Tax Benefit Part A is contingent on satisfying requirements for age-related immunisation requirements contained in this Outcome. |

**Linked programs (continued)**

|  |
| --- |
| **Services Australia** |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 1 made by linked programs**  Various payments, concessions and the Child Support Scheme under this Outcome are delivered through the above linked programs administered by Services Australia. |
| **National Indigenous Australians Agency** |
| **Programs**   * Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy * Program 1.2 – Indigenous Advancement – Children and Schooling |
| **Contribution to Outcome 1 made by linked programs**  Mutual exclusion provisions are shared between scholarships administered by the National Indigenous Australian Agency and scholarships administered under this Outcome. Mutual obligation requirements for various payments are linked under this Outcome. |
| **Department of Veterans’ Affairs** |
| **Program**   * Program 1.1 – Veterans’ Income Support and Allowances |
| **Contribution to Outcome 1 made by linked program**  Various payments and concessions under this Outcome are delivered through the above linked program administered by the Department of Veterans’ Affairs. |
|  |

##### Budgeted expenses for Outcome 1

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

##### Table 2.1.1: Budgeted expenses for Outcome 1

| **Outcome 1: Social Security** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1 – Support for Families** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *A New Tax System*  *(Family Assistance)*  *(Administration) Act 1999* | 16,028,110 | 16,478,559 | 17,121,548 | 17,532,286 | 17,790,524 |
| *Social Security (Administration)*  *Act 1999* | 2,210 | 2,433 | 2,389 | 2,267 | 2,270 |
| **Administered Total** | **16,030,320** | **16,480,992** | **17,123,937** | **17,534,553** | **17,792,794** |
| **Total expenses for Program 1.1** | **16,030,320** | **16,480,992** | **17,123,937** | **17,534,553** | **17,792,794** |
| **Program 1.2 – Paid Parental Leave** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 2,710,195 | 3,049,976 | 3,410,227 | 3,885,059 | 4,371,599 |
| **Administered Total** | **2,710,195** | **3,049,976** | **3,410,227** | **3,885,059** | **4,371,599** |
| **Total expenses for Program 1.2** | **2,710,195** | **3,049,976** | **3,410,227** | **3,885,059** | **4,371,599** |
| **Program 1.3 – Support for Seniors** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 54,828,411 | 59,176,975 | 61,700,608 | 64,536,719 | 67,124,897 |
| **Administered Total** | **54,828,411** | **59,176,975** | **61,700,608** | **64,536,719** | **67,124,897** |
| **Total expenses for Program 1.3** | **54,828,411** | **59,176,975** | **61,700,608** | **64,536,719** | **67,124,897** |
| **Program 1.4 – Financial Support for People with Disability** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 19,443,550 | 21,181,180 | 21,989,041 | 22,848,507 | 23,611,420 |
| **Administered Total** | **19,443,550** | **21,181,180** | **21,989,041** | **22,848,507** | **23,611,420** |
| **Total expenses for Program 1.4** | **19,443,550** | **21,181,180** | **21,989,041** | **22,848,507** | **23,611,420** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

| **Outcome 1: Social Security** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.5 – Financial Support for Carers** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 1,830 | 2,800 | 2,800 | 2,800 | 2,800 |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 10,337,301 | 11,215,549 | 11,784,165 | 12,439,648 | 12,918,683 |
| **Administered Total** | **10,339,131** | **11,218,349** | **11,786,965** | **12,442,448** | **12,921,483** |
| **Total expenses for Program 1.5** | **10,339,131** | **11,218,349** | **11,786,965** | **12,442,448** | **12,921,483** |
| **Program 1.6 – Working Age Payments** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 7,911 | 10,272 | 1,809 | 1,817 | 1,825 |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 19,898,178 | 21,377,353 | 23,750,190 | 24,601,792 | 24,941,600 |
| **Administered Total** | **19,906,089** | **21,387,625** | **23,751,999** | **24,603,609** | **24,943,425** |
| **Total expenses for Program 1.6** | **19,906,089** | **21,387,625** | **23,751,999** | **24,603,609** | **24,943,425** |
| **Program 1.7 – Student Payments** | | | | | |
| Administered expenses |  |  |  |  |  |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 2,158,976 | 2,484,220 | 2,695,249 | 2,839,265 | 2,976,404 |
| *Student Assistance Act 1973* | 415,314 | 451,962 | 475,242 | 486,808 | 495,990 |
| **Administered Total** | **2,574,290** | **2,936,182** | **3,170,491** | **3,326,073** | **3,472,394** |
| **Total expenses for Program 1.7** | **2,574,290** | **2,936,182** | **3,170,491** | **3,326,073** | **3,472,394** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

| **Outcome 1: Social Security** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 9,741 | 13,072 | 4,609 | 4,617 | 4,625 |
| Special appropriations | 125,822,245 | 135,418,207 | 142,928,659 | 149,172,351 | 154,233,387 |
| **Administered Total** | **125,831,986** | **135,431,279** | **142,933,268** | **149,176,968** | **154,238,012** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 97,008 | 88,490 | 82,717 | 80,499 | 79,557 |
| s74 External Revenue (a) | 7,243 | 8,722 | 4,652 | 4,623 | 4,533 |
| Expenses not requiring  appropriation in the  Budget year (b) | 13,619 | 14,629 | 14,488 | 14,362 | 14,357 |
| **Departmental Total** | **117,870** | **111,841** | **101,857** | **99,484** | **98,447** |
| **Total expenses for Outcome 1** | **125,949,856** | **135,543,120** | **143,035,125** | **149,276,452** | **154,336,459** |

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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation, amortisation expenses and audit fees.

Table 2.1.2: Program component expenses for Outcome 1

| **Program 1.1 – Support for Families** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.1.1 – Component 1 (Family Tax Benefit Part A)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *A New Tax System*  *(Family Assistance)*  *(Administration) Act 1999* | 12,417,299 | 12,757,580 | 13,294,933 | 13,645,578 | 13,852,750 |
| Total component 1 expenses | 12,417,299 | 12,757,580 | 13,294,933 | 13,645,578 | 13,852,750 |
| *1.1.2 – Component 2 (Family Tax Benefit Part B)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *A New Tax System*  *(Family Assistance)*  *(Administration) Act 1999* | 3,602,240 | 3,713,627 | 3,819,479 | 3,879,407 | 3,930,384 |
| Total component 2 expenses | 3,602,240 | 3,713,627 | 3,819,479 | 3,879,407 | 3,930,384 |
| *1.1.3 – Component 3 (Single Income Family Supplement) (a)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *A New Tax System*  *(Family Assistance)*  *(Administration) Act 1999* (a) | 5,377 | 3,953 | 3,591 | 3,663 | 3,663 |
| Total component 3 expenses | 5,377 | 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* | 3,194 | 3,399 | 3,545 | 3,638 | 3,727 |
| Total component 4 expenses | 3,194 | 3,399 | 3,545 | 3,638 | 3,727 |
| *1.1.5 – Component 5 (Double Orphan Pension)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 2,210 | 2,433 | 2,389 | 2,267 | 2,270 |
| Total component 5 expenses | 2,210 | 2,433 | 2,389 | 2,267 | 2,270 |
| **Total Program expenses** | **16,030,320** | **16,480,992** | **17,123,937** | **17,534,553** | **17,792,794** |

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

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

| **Program 1.2 – Paid Parental Leave** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.2.1 – Component 1 (Parental Leave Pay)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Paid Parental Leave Act 2010* | 2,568,851 | 3,049,976 | 3,410,227 | 3,885,059 | 4,371,599 |
| Total component 1 expenses | 2,568,851 | 3,049,976 | 3,410,227 | 3,885,059 | 4,371,599 |
| *1.2.2 – Component 2 (Dad and Partner Pay) (b)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Paid Parental Leave Act 2010* | 141,344 | – | – | – | – |
| Total component 2 expenses | 141,344 | – | – | – | – |
| **Total Program expenses** | **2,710,195** | **3,049,976** | **3,410,227** | **3,885,059** | **4,371,599** |

1. 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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | | Revised | Forward | Forward | Forward |
| expenses | | estimated | estimate | estimate | estimate |
|  | | expenses |  |  |  |
| $'000 | | $'000 | $'000 | $'000 | $'000 |
| *1.3.1 – Component 1 (Age Pension)* | | | | | | |
| Special appropriations |  | |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 54,751,760 | | 59,107,109 | 61,634,824 | 64,474,752 | 67,066,941 |
| Total component 1 expenses | 54,751,760 | | 59,107,109 | 61,634,824 | 64,474,752 | 67,066,941 |
| *1.3.2 – Component 2 (Energy Supplement for Commonwealth Seniors Health Card holders)* | | | | | | |
| Special appropriations |  | |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 76,651 | | 69,840 | 65,746 | 61,917 | 57,899 |
| Total component 2 expenses | 76,651 | | 69,840 | 65,746 | 61,917 | 57,899 |
| *1.3.3 – Component 3 (Home Equity Access Program)* | | | | | | |
| Special appropriations |  | |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | – | | 26 | 38 | 50 | 57 |
| Total component 3 expenses | – | | 26 | 38 | 50 | 57 |
| **Total Program expenses** | **54,828,411** | | **59,176,975** | **61,700,608** | **64,536,719** | **67,124,897** |

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

| **Program 1.4 – Financial Support for People with Disability** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.4.1 – Component 1 (Disability Support Pension)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 19,401,617 | 21,133,347 | 21,938,977 | 22,796,446 | 23,556,260 |
| Total component 1 expenses | 19,401,617 | 21,133,347 | 21,938,977 | 22,796,446 | 23,556,260 |
| *1.4.2 – Component 2 (Essential Medical Equipment Payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 8,442 | 9,954 | 10,651 | 11,257 | 11,527 |
| Total component 2 expenses | 8,442 | 9,954 | 10,651 | 11,257 | 11,527 |
| *1.4.3 – Component 3 (Mobility Allowance)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 33,491 | 37,879 | 39,413 | 40,804 | 43,633 |
| Total component 3 expenses | 33,491 | 37,879 | 39,413 | 40,804 | 43,633 |
| **Total Program expenses** | **19,443,550** | **21,181,180** | **21,989,041** | **22,848,507** | **23,611,420** |

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

| **Program 1.5 – Financial Support for Carers** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.5.1 – Component 1 (Carer Payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 6,964,264 | 7,599,801 | 7,983,402 | 8,464,981 | 8,799,627 |
| Total component 1 expenses | 6,964,264 | 7,599,801 | 7,983,402 | 8,464,981 | 8,799,627 |
| *1.5.2 – Component 2 (Carer Allowance (Adult))* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 1,845,710 | 1,980,450 | 2,094,652 | 2,195,639 | 2,278,038 |
| Total component 2 expenses | 1,845,710 | 1,980,450 | 2,094,652 | 2,195,639 | 2,278,038 |
| *1.5.3 – Component 3 (Carer Allowance (Child))* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 727,249 | 797,913 | 846,737 | 897,818 | 938,225 |
| Total component 3 expenses | 727,249 | 797,913 | 846,737 | 897,818 | 938,225 |
| *1.5.4 – Component 4 (Carer Supplement)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 605,864 | 635,340 | 649,861 | 665,303 | 680,570 |
| Total component 4 expenses | 605,864 | 635,340 | 649,861 | 665,303 | 680,570 |
| *1.5.5 – Component 5 (Child Disability Assistance Payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 194,214 | 202,045 | 209,513 | 215,907 | 222,223 |
| Total component 5 expenses | 194,214 | 202,045 | 209,513 | 215,907 | 222,223 |
| *1.5.6 – Component 7 (Carer Adjustment Payment)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 1,830 | 2,800 | 2,800 | 2,800 | 2,800 |
| Total component 6 expenses | 1,830 | 2,800 | 2,800 | 2,800 | 2,800 |
| **Total Program expenses** | **10,339,131** | **11,218,349** | **11,786,965** | **12,442,448** | **12,921,483** |

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

| **Program 1.6 – Working Age Payments** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.6.1 – Component 1 (JobSeeker Payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 13,191,520 | 12,963,787 | 14,512,698 | 14,989,457 | 14,923,917 |
| Total component 1 expenses | 13,191,520 | 12,963,787 | 14,512,698 | 14,989,457 | 14,923,917 |
| *1.6.2 – Component 2 (Youth Allowance (Other))* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 849,080 | 918,041 | 1,042,537 | 1,083,672 | 1,075,659 |
| Total component 2 expenses | 849,080 | 918,041 | 1,042,537 | 1,083,672 | 1,075,659 |
| *1.6.3 – Component 3 (Parenting Payment Single)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 4,807,990 | 6,438,112 | 7,075,086 | 7,319,049 | 7,612,857 |
| Total component 3 expenses | 4,807,990 | 6,438,112 | 7,075,086 | 7,319,049 | 7,612,857 |
| *1.6.4 – Component 4 (Parenting Payment Partnered)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 834,740 | 876,578 | 940,827 | 1,007,770 | 1,119,172 |
| Total component 4 expenses | 834,740 | 876,578 | 940,827 | 1,007,770 | 1,119,172 |
| *1.6.5 – Component 5 (Special Benefit)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 170,035 | 133,618 | 130,235 | 152,091 | 159,682 |
| Total component 5 expenses | 170,035 | 133,618 | 130,235 | 152,091 | 159,682 |
| *1.6.6 – Component 6 (Priority Investment Approach - Validation)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 200 | 200 | 200 | 200 | 200 |
| Total component 6 expenses | 200 | 200 | 200 | 200 | 200 |

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

| **Program 1.6 – Working Age Payments (continued)** | | | | | |
| --- | --- | --- | --- | --- | --- |
| *1.6.7 – Component 7 (Pensioner Education Supplement)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 28,070 | 31,441 | 32,455 | 33,046 | 33,343 |
| Total component 7 expenses | 28,070 | 31,441 | 32,455 | 33,046 | 33,343 |
| *1.6.8 – Component 8 (Utilities Allowance)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 16,743 | 15,776 | 16,352 | 16,707 | 16,970 |
| Total component 8 expenses | 16,743 | 15,776 | 16,352 | 16,707 | 16,970 |
| *1.6.9 – Component 9 (Payments under Special Circumstances)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and Bill No. 3) | 7,711 | 10,072 | 1,609 | 1,617 | 1,625 |
| Total component 9 expenses | 7,711 | 10,072 | 1,609 | 1,617 | 1,625 |
| **Total Program expenses** | **19,906,089** | **21,387,625** | **23,751,999** | **24,603,609** | **24,943,425** |

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

| **Program 1.7 – Student Payments** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *1.7.1 – Component 1 (Youth Allowance (student))* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 1,702,713 | 1,928,412 | 2,084,243 | 2,186,851 | 2,286,223 |
| Total component 1 expenses | 1,702,713 | 1,928,412 | 2,084,243 | 2,186,851 | 2,286,223 |
| *1.7.2 – Component 2 (Austudy)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 401,963 | 478,717 | 514,438 | 537,063 | 560,515 |
| Total component 2 expenses | 401,963 | 478,717 | 514,438 | 537,063 | 560,515 |
| *1.7.3 – Component 3 (ABSTUDY - Secondary)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 197,250 | 207,938 | 216,348 | 220,970 | 221,555 |
| Total component 3 expenses | 197,250 | 207,938 | 216,348 | 220,970 | 221,555 |
| *1.7.4 – Component 4 (ABSTUDY - Tertiary)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 121,960 | 142,781 | 151,335 | 152,629 | 158,598 |
| Total component 4 expenses | 121,960 | 142,781 | 151,335 | 152,629 | 158,598 |
| *1.7.5 – Component 5 (Student Start-up Loan)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 54,300 | 77,091 | 96,568 | 115,351 | 129,666 |
| Total component 5 expenses | 54,300 | 77,091 | 96,568 | 115,351 | 129,666 |
| *1.7.6 – Component 6 (Student Start-up Loan - ABSTUDY)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 2,190 | 1,659 | 3,214 | 3,658 | 4,124 |
| Total component 6 expenses | 2,190 | 1,659 | 3,214 | 3,658 | 4,124 |
| *1.7.7 – Component 7 (Assistance for Isolated Children)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Student Assistance Act 1973* | 93,914 | 99,584 | 104,345 | 109,551 | 111,713 |
| Total component 7 expenses | 93,914 | 99,584 | 104,345 | 109,551 | 111,713 |
| **Total Program expenses** | **2,574,290** | **2,936,182** | **3,170,491** | **3,326,073** | **3,472,394** |

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 below details the performance measure for each program associated with  
Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

| **Outcome 1 –** A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance. | | |
| --- | --- | --- |
| **Program 1.1 – Support For Families –** Assist eligible families with the cost of raising children while ensuring that parents remain primarily responsible for supporting their children. | | |
| **Key Activity** | **Family Tax Benefit** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  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% of support received by families under the FTB lower income free area). |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Key Activity** | **Child Support Scheme** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  2023-24 | Extent to which separated parents in the child support system are supporting their children. | At least 85% of Family Tax Benefit Part A children of separated parents meet the maintenance action test requirements. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.1:** Nil | | |

Table 2.1.3: Performance measure for Outcome 1 (continued)

| **Program 1.2 – Paid Parental Leave –** Assist parents to take time out of the workforce to bond with their children following birth or adoption and encourage continued participation in the workforce. | | |
| --- | --- | --- |
| **Key Activity** | **Parental Leave Pay** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  2023-24 | Extent to which parents take Parental Leave Pay. | At least 95% of eligible Parental Leave Pay families access payment. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.2:** Nil | | |

| **Program 1.3 – Support for Seniors** – To assist eligible senior Australians financially and to encourage them to use financial resources to support their retirement income. | | |
| --- | --- | --- |
| **Key Activity** | **Age Pension** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  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% or below of people of Age Pension age are supported by the Age Pension or other income support. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.3:** Nil | | |

Table 2.1.3: Performance measure for Outcome 1 (continued)

| **Program 1.4 – Financial Support for People with Disability** – To financially assist eligible people with disability. | | |
| --- | --- | --- |
| **Key Activity** | **Disability Support Pension** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  2023-24 | Extent to which people of working age with a profound or severe disability are paid Disability Support Pension. | At least 90% of people with a profound or severe disability of working age are supported by the Disability Support Pension. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.4:** Nil | | |

| **Program 1.5 – Financial Support for Carers** – To financially assist eligible carers of people with disability or a severe medical condition | | |
| --- | --- | --- |
| **Key Activity** | **Carer Payment and Carer Allowance** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  2023-24 | Extent to which payments are made to, or with respect to, carers unable to fully support themselves. | At least 70% of primary carers in Australia are supported by Carer Payment and/or Carer Allowance. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.5:** Nil | | |

Table 2.1.3: Performance measure for Outcome 1 (continued)

| **Program 1.6 – Working Age Payments** – To provide financial assistance to people while they are unable to fully support themselves through work. | | |
| --- | --- | --- |
| **Key Activities** | **JobSeeker Payment, Youth Allowance (Other) and Parenting Payment** | |
| **Year** | **Performance measure** | **Planned Performance Results** |
| Budget Year  2023-24 | Extent to which payments are made to, or with respect to, people unable to fully support themselves. | Recipient numbers reflect the number of people who are unable to fully support themselves through work.  Recipient numbers align with the changes in the unemployment rate. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.6:** Nil | | |

| **Program 1.7 – Student Payments –** To support eligible students whilst they undertake education and training, so that they can gain employment. To increase access and participation by Indigenous Australian students in secondary and tertiary education and accelerate their educational outcomes. | | |
| --- | --- | --- |
| **Key Activities** | **Youth Allowance (Student), Austudy and ABSTUDY** | |
| **Year** | **Performance measure** | **Planned Performance Results** |
| Budget Year  2023-24 | Extent to which payment recipients have improved financial self-reliance. | The proportion of Austudy, Youth Allowance and ABSTUDY recipients who are not receiving income support 12 months after exiting student payments reflect the number of people who are unable to fully support themselves through work.  Changes in exit rates align with changes in unemployment rate. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.7:** Nil | | |

Table 2.1.3: Performance measure for Outcome 1 (continued)

| **Cross Program - Rent Assistance** – To make payments to income support or family payment recipients to assist with the costs of renting private and community housing. | | |
| --- | --- | --- |
| **Key Activity** | **Rent Assistance** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  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  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Cross Program:** Nil | | |

**2.2 Budgeted expenses and performance for Outcome 2**

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

Linked programs

|  |
| --- |
| **Attorney-General’s Department** |
| **Programs**   * Program 1.1 – Attorney-General’s Department Operating Expenses – Civil Justice and Legal Services * Program 1.4 – Justice Services * Program 1.5 – Family Relationships |
| **Contribution to Outcome 2 made by linked programs**  The Attorney-General’s Department has policy responsibility for improving access to justice for Indigenous people, 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. |
| **Department of Health and Aged Care** |
| **Program**   * Program 1.1 – Mental Health |
| **Contribution to Outcome 2 made by linked program**  The Department of Health and Aged Care has policy responsibility for Medicare Benefits Schedule items in relation to mental health. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 2 made by linked programs**  The administrative aspects of Income Management and payments under the Transition to Independent Living Allowance that falls under this Outcome are delivered by Services Australia through the above linked programs. |

Linked programs (continued)

|  |
| --- |
| **National Indigenous Australians Agency** |
| **Programs**   * Program 1.2 – Indigenous Advancement – Children and Schooling * Program 1.3 – Indigenous Advancement – Safety and Wellbeing * Program 1.5 – Indigenous Advancement – Remote Australia Strategies |
| **Contribution to Outcome 2 made by linked programs**  These linked programs support Government efforts to ensure Aboriginal and Torres Strait Islander children receive a healthy and safe start to life; and families and communities can access responsive, connected and fit-for-purpose services. These linked programs also contribute to this Outcome by supporting remote strategic investments. |
| **The Department of the Treasury** |
| **Program**   * Program 1.4 – Commonwealth-State Financial Relations |
| **Contribution to Outcome 2 made by linked program**  The Treasury, on behalf of DSS, makes National Partnership payments to the states for Social Impact Investment and other agreements. |
| **Domestic, Family and Sexual Violence Commission** |
| **Program**   * Program 1.1 – Domestic, Family and Sexual Violence Commission |
| **Contribution to Outcome 2 made by linked program**  The Domestic, Family and Sexual Violence Commission will provide annual reports to parliament reporting on the progress of the National Plan to End Violence against Women and Children 2022-2032.  The Commission will act as a national body 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 and will advocate for system improvement and better accountability across the country. |

Budgeted expenses for Outcome 2

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

**Table 2.2.1: Budgeted expenses for Outcome 2**

| **Outcome 2: Families and Communities** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 2.1 – Families and Communities** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 947,570 | 1,142,888 | 1,161,016 | 1,140,556 | 938,673 |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 6 | 8 | – | – | – |
| *National Redress Scheme for*  *Institutional Child Sexual*  *Abuse Act 2018* | 314,532 | 541,061 | 501,534 | 464,675 | 446,404 |
| Special accounts |  |  |  |  |  |
| Special account to support the  National Plan to Reduce  Violence against Women and  their Children | 6,454 | 4,203 | 3,384 | – | – |
| **Administered Total** | **1,268,562** | **1,688,160** | **1,665,934** | **1,605,231** | **1,385,077** |
| **Total expenses for Program 2.1** | **1,268,562** | **1,688,160** | **1,665,934** | **1,605,231** | **1,385,077** |

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

| **Outcome 2: Families and Communities** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 2 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and  Bill No. 3) | 947,570 | 1,142,888 | 1,161,016 | 1,140,556 | 938,673 |
| Special appropriations | 314,538 | 541,069 | 501,534 | 464,675 | 446,404 |
| Special accounts | 6,454 | 4,203 | 3,384 | – | – |
| **Administered Total** | **1,268,562** | **1,688,160** | **1,665,934** | **1,605,231** | **1,385,077** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 230,957 | 267,116 | 202,029 | 192,164 | 188,642 |
| s74 External Revenue (a) | 17,244 | 19,017 | 9,179 | 9,073 | 8,871 |
| Expenses not requiring  appropriation in the  Budget year (b) | 32,424 | 29,240 | 29,396 | 29,108 | 29,214 |
| **Departmental Total** | **280,625** | **315,373** | **240,604** | **230,345** | **226,727** |
| **Total expenses for Outcome 2** | **1,549,187** | **2,003,533** | **1,906,538** | **1,835,576** | **1,611,804** |
|  |  |  |  |  |  |
| **Movement of administered funds**  **between years** (c) | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 2: |  |  |  |  |  |
| Program 2.1 – Families and  Communities (d) | (48,687) | 9,753 | 30,182 | 8,210 | 542 |
| **Total movement of administered**  **funds** | **(48,687)** | **9,753** | **30,182** | **8,210** | **542** |

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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation, amortisation expenses and audit fees.
3. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
4. Includes funds transferred from 2020-21 to 2025-26.

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 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *2.1.1 – Component 1 (Families and Children)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 421,690 | 449,584 | 455,676 | 465,126 | 445,965 |
| Total component 1 expenses | 421,690 | 449,584 | 455,676 | 465,126 | 445,965 |
| *2.1.2 – Component 2 (Family Safety)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 241,255 | 325,492 | 388,600 | 372,098 | 198,542 |
| Total component 2 expenses | 241,255 | 325,492 | 388,600 | 372,098 | 198,542 |
| *2.1.3 – Component 3 (Protecting Australia's Children)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 17,383 | 31,657 | 32,020 | 22,801 | 26,083 |
| Total component 3 expenses | 17,383 | 31,657 | 32,020 | 22,801 | 26,083 |
| *2.1.4 – Component 4 (Sector Representation)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 3,416 | 3,835 | 3,056 | 3,100 | 2,939 |
| Total component 4 expenses | 3,416 | 3,835 | 3,056 | 3,100 | 2,939 |
| *2.1.5 – Component 5 (Financial Wellbeing and Capability)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 181,057 | 208,589 | 194,552 | 190,182 | 193,466 |
| Total component 5 expenses | 181,057 | 208,589 | 194,552 | 190,182 | 193,466 |
| *2.1.6 – Component 6 (Volunteering and Community Connectedness)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 74,805 | 102,063 | 65,532 | 65,927 | 66,656 |
| Total component 6 expenses | 74,805 | 102,063 | 65,532 | 65,927 | 66,656 |

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 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *2.1.7 – Component 7 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Redress payment)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *National Redress Scheme for*  *Institutional Child Sexual*  *Abuse Act 2018* | 311,082 | 538,029 | 498,850 | 462,219 | 444,062 |
| Total component 7 expenses | 311,082 | 538,029 | 498,850 | 462,219 | 444,062 |
| *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* | 3,450 | 3,032 | 2,684 | 2,456 | 2,342 |
| Total component 8 expenses | 3,450 | 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 Reduce  Violence against Women and  their Children | 6,454 | 4,203 | 3,384 | – | – |
| Total component 9 expenses | 6,454 | 4,203 | 3,384 | – | – |
| *2.1.10 – Component 10 (Transition to Independent Living Allowance)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 2,112 | 3,512 | 3,512 | 3,512 | 3,512 |
| Total component 10 expenses | 2,112 | 3,512 | 3,512 | 3,512 | 3,512 |
| *2.1.11 – Component 11 (Social Impact Investing Initiatives)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 5,852 | 18,156 | 18,068 | 17,810 | 1,510 |
| Total component 11 expenses | 5,852 | 18,156 | 18,068 | 17,810 | 1,510 |
| *2.1.12 – Component 12 (Income Management Balancing Appropriation)* | | | | | |
| Special appropriations |  |  |  |  |  |
| *Social Security (Administration)*  *Act 1999* | 6 | 8 | – | – | – |
| Total component 12 expenses | 6 | 8 | – | – | – |
| **Total Program expenses** | **1,268,562** | **1,688,160** | **1,665,934** | **1,605,231** | **1,385,077** |

Table 2.2.3: Performance measure for Outcome 2

Table 2.2.3 below details the performance measure for each program associated with Outcome 2. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

|  |  |  |
| --- | --- | --- |
| Outcome 2 – Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports. | | |
| **Program 2.1 – Families and Communities** – To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning. | | |
| **Key Activity** | **Families and Children** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  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  2024-27 | As per 2023-24 | As per 2023-24 |
| **Key Activity** | **Women’s Safety (a)** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| 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.  The department will report outputs for 8 significant initiatives. |
| Forward Estimates  2024-27 | As per 2023-24 | 2024-25 as per 2023-24 |
| 2025-27: Demonstrated achievement of continued successful delivery of initiatives under the National Plan to End Violence against Women and Children.  The department will report select outcomes under the National plan. |

1. Refers to updated key activities that are reflected in the 2023-24 Corporate Plan

Table 2.2.3: Performance measure for Outcome 2 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 2.1 – Families and Communities** – To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning. | | |
| **Key Activity** | **Financial Wellbeing and Capability** | |
| **Year** | **Performance measure** | **Planned Performance Results** |
| Budget Year  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. |
| Participants transitioned to Enhanced Income Management have accessed their account. | At least 95 per cent of Enhanced Income  Management participants have accessed their account. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

Table 2.2.3: Performance measure for Outcome 2 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 2.1 – Families and Communities –** To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning. | | |
| **Key Activity** | **National Redress Scheme for Institutional Child Sexual Abuse** | |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Ensure quality and timely decisions are made on applications to the Scheme. | The Scheme will notify at least 75 per cent of survivors about an outcome within 6 months of the date that all required information is received. |
| The Scheme will maintain quality decision-making, with at least 95 per cent of initial determinations reflecting the final outcome. |
| Maximise institution participation with the Scheme. | The Scheme will engage and maintain participation, with institutions on‑board to cover at least 95 per cent of applications in progress |
| Provide survivors a redress payment | The Scheme will issue at least  80 per cent of eligible survivors an advance payment within 7 days of receiving acceptance documentation. |
| The Scheme will issue at least  80 per cent of survivors a redress payment within 14 days of receiving acceptance documentation. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 2.1**: Nil | | |

**2.3 Budgeted expenses and performance for Outcome 3**

|  |
| --- |
| Outcome 3: Disability and Carers  **Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.** |

Linked programs

|  |
| --- |
| **Department of Employment and Workplace Relations** |
| **Program**   * Program 1.1 – Employment Services |
| **Contribution to Outcome 3 made by linked program**  The Department of Employment and Workplace Relations is responsible for the provision of employment programs that assist people into work. This Outcome benefits from this linked program as it aligns program activities with broader economic participation policy. |
| **Department of Health and Aged Care** |
| **Programs**   * Program 3.1 – Access and Information * Program 3.2 – Aged Care Services * Program 3.3 – Aged Care Quality |
| **Contribution to Outcome 3 made by linked programs**  This Outcome benefits from these linked programs as they also seek to improve the independence of, and participation by, people with disability and carers as they age. The Department of Health and Aged Care also has policy responsibility for Medicare Benefits Schedule items in relation to disability. |
| **Services Australia** |
| **Programs**   * Program 1.1 – Strategy and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 3 made by linked programs**  Various payments and concessions under this Outcome are delivered through this linked program administered by Services Australia. |

Linked programs (continued)

|  |
| --- |
| **National Disability Insurance Agency** |
| **Programs**   * Program 1.1 – Reasonable and necessary support for participants * Program 1.2 – Agency Costs |
| Contribution to Outcome 3 made by linked programs  These linked programs provide for the delivery of the NDIS. |
| **NDIS Quality and Safeguards Commission** |
| **Program**   * Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration |
| **Contribution to Outcome 3 made by linked program**  The NDIS Quality and Safeguards Commission supports NDIS participants to exercise choice and control, ensure appropriate safeguards are in place for NDIS supports, and establish expectations for providers and their staff to deliver quality support. |
| **The Department of the Treasury** |
| **Program**   * Program 1.4 – Commonwealth-State Financial Relations |
| Contribution to Outcome 3 made by linked program  The Treasury, on behalf of DSS, makes National Partnership payments to the states on transition to the NDIS and other agreements. |

Budgeted expenses for Outcome 3

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

**Table 2.3.1: Budgeted expenses for Outcome 3**

| **Outcome 3: Disability and Carers** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 3.1 – Disability and Carers** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 1,630,407 | 1,681,457 | 1,703,807 | 1,682,875 | 1,667,308 |
| **Administered Total** | **1,630,407** | **1,681,457** | **1,703,807** | **1,682,875** | **1,667,308** |
| **Total expenses for Program 3.1** | **1,630,407** | **1,681,457** | **1,703,807** | **1,682,875** | **1,667,308** |
| **Program 3.2 – National Disability Insurance Scheme** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 23,785,757 | 29,431,024 | 33,918,118 | 37,844,586 | 41,403,506 |
| Payments to corporate entities | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| **Administered Total** | **25,231,118** | **31,439,666** | **36,054,284** | **39,435,512** | **43,008,742** |
| **Total expenses for Program 3.2** | **25,231,118** | **31,439,666** | **36,054,284** | **39,435,512** | **43,008,742** |

| **Outcome 3 Totals by appropriation type** | | | | | |
| --- | --- | --- | --- | --- | --- |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 25,416,164 | 31,112,481 | 35,621,925 | 39,527,461 | 43,070,814 |
| Payments to corporate entities | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| **Administered Total** | **26,861,525** | **33,121,123** | **37,758,091** | **41,118,387** | **44,676,050** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 115,481 | 157,049 | 145,101 | 101,486 | 96,203 |
| s74 External Revenue (a) | 8,622 | 10,043 | 5,197 | 5,161 | 5,055 |
| Expenses not requiring  appropriation in the  Budget year (b) | 16,213 | 14,932 | 14,764 | 14,614 | 14,609 |
| **Departmental Total** | **140,316** | **182,024** | **165,062** | **121,261** | **115,867** |
| **Total expenses for Outcome 3** | **27,001,841** | **33,303,147** | **37,923,153** | **41,239,648** | **44,791,917** |

**Table 2.3.1: Budgeted expenses for Outcome 3**

| **Movement of administered**  **funds between years** (c) | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 3: |  |  |  |  |  |
| Program 3.1 – Disability and  Carers | (5,282) | 3,502 | 730 | 1,050 | – |
| Program 3.2 – National Disability  Insurance Scheme | (521) | 521 | – | – | – |
| **Total movement of**  **administered funds** | **(5,803)** | **4,023** | **730** | **1,050** | **–** |

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

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. ‘Expenses not requiring appropriation in the Budget year’ is made up of depreciation, amortisation expenses and audit fees.

Table 2.3.2: Program component expenses for Outcome 3

| **Program 3.1 – Disability and Carers** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *3.1.1 – Component 1 (Employment Services)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 1,266,384 | 1,263,716 | 1,281,028 | 1,295,771 | 1,336,411 |
| Total component 1 expenses | 1,266,384 | 1,263,716 | 1,281,028 | 1,295,771 | 1,336,411 |
| *3.1.2 – Component 2 (Disability and Carer Support)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 364,033 | 398,252 | 407,337 | 379,252 | 330,897 |
| Total component 2 expenses | 364,033 | 398,252 | 407,337 | 379,252 | 330,897 |
| *3.1.3 - Component 3 (Special account to support the National Disability Data Asset)* | | | | | |
| Special Account Expenses: |  |  |  |  |  |
| National Disability Research  Special Account 2020 | – | 19,489 | 15,442 | 7,852 | – |
| Total component 3 expenses | – | 19,489 | 15,442 | 7,852 | – |
| **Total Program expenses** | **1,630,417** | **1,681,457** | **1,703,807** | **1,682,875** | **1,667,308** |

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

| **Program 3.2 – National Disability Insurance Scheme** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *3.2.1 – Component 1 (NDIS Transitioning Commonwealth Programs and Continuity of Support)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 8,992 | 12,239 | 5,284 | 4,242 | 3,323 |
| Total component 1 expenses | 8,992 | 12,239 | 5,284 | 4,242 | 3,323 |
| *3.2.2 – Component 2 (Sector Development Fund and Jobs and Market Fund)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 14,094 | 27,830 | – | – | – |
| Total component 2 expenses | 14,094 | 27,830 | – | – | – |
| *3.2.3 – Component 3 (National Disability Insurance Scheme Participant Plans)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 23,635,070 | 29,259,018 | 33,794,488 | 37,710,304 | 41,251,934 |
| Total component 3 expenses | 23,635,070 | 29,259,018 | 33,794,488 | 37,710,304 | 41,251,934 |
| *3.2.4 – Component 4 (National Disability Insurance Scheme Information, Linkages and Capacity Building)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 127,601 | 131,937 | 118,346 | 130,040 | 148,249 |
| Total component 4 expenses | 127,601 | 131,937 | 118,346 | 130,040 | 148,249 |
| *3.2.5 – Component 5 (Payments to Corporate Entity – NDIA Agency costs)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Payments to corporate entities | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| Total component 5 expenses | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| **Total Program expenses** | **25,231,118** | **31,439,666** | **36,054,284** | **39,435,512** | **43,008,742** |

Table 2.3.3: Performance measure for Outcome 3

Table 2.3.3 below details the performance measure for each program associated with Outcome 3. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

|  |  |  |
| --- | --- | --- |
| Outcome 3 – Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports. | | |
| **Program 3.1 – Disability and Carers** – To support people with disabilities and carers to actively participate in community and economic life. | | |
| **Key Activity** | **Disability Employment Services** | |
| **Year** | **Performance measure** | **Planned Performance Results** |
| Budget Year  2023-24 | Extent to which people with disability are supported to find and maintain employment through Disability Employment Services. | At least 40% of job placements sustained to 13 weeks. |
| At least 30% of job placements sustained to 26 weeks. |
| At least 20% cent of job placements sustained to 52 weeks. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |

Table 2.3.3: Performance measure for Outcome 3 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 3.1 – Disability and Carers** – To support people with disabilities and carers to actively participate in community and economic life. | | |
| **Key Activity** | **Disability and Carer Support** | |
| **Year** | **Performance measure** | **Planned Performance Results** |
| Budget Year  2023-24 | Extent to which carers who are registered with Carer Gateway local service providers’ wellbeing is assessed as improved. | Percentage of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period.  2023-24: at least 30% |
| Percentage of carers registered with Carer Gateway local service providers assessed as having improved level of carer wellbeing since the program commenced.  2023-24: at least 35% |
| 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  2024-27 | Extent to which carers who are registered with Carer Gateway local service providers’ wellbeing is assessed as improved. | Percentage of carers registered with Carer Gateway local service providers assessed as having improved carer wellbeing in the current reporting period.  2024-27: at least 30% |
| Percentage of carers registered with Carer Gateway local service providers assessed as having improved level of carer wellbeing since the program commenced.  2024-25: at least 36%  2025-26: at least 37%  2026-27: at least 38% |
| Progress towards targets relating to younger people in residential aged care. | As per 2023­-24 |
| **Material changes to Program 3.1:** Nil | | |

Table 2.3.3: Performance measure for Outcome 3 (continued)

| **Program 3.2** – **National Disability Insurance Scheme (NDIS)** – To improve the wellbeing and social and economic participation of people with disability, and their families and carers, by building a NDIS that delivers individualised support through an insurance approach. This program also includes the Jobs and Market Fund. | | |
| --- | --- | --- |
| **Key Activity** | **NDIS Transition** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  2023-24 | DSS works with states and territories and the NDIA to support national implementation of the NDIS in accordance with inter government agreements. | Full scheme agreements signed with all states and territories by 30 June 2024. |
| Forward Estimates  2024-27 | Not Applicable | Not Applicable |
| **Key Activity** | **NDIS Participant Plans** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| Budget Year  2023-24 | Not Applicable | Not Applicable |
| Forward Estimates  2024-27 | National Disability Insurance Scheme cost growth is sustainable. | 2023-26: Not Applicable |
| 2026-27: Annual growth in the total costs of the Scheme of no more than 8 per cent by 1 July 2026, with further moderation of growth as the Scheme matures. |
| **Material changes to Program 3.2:** 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 program**  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

| **Outcome 4: Housing** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 4.1 – Housing and Homelessness** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 24,871 | 34,792 | 33,550 | 27,973 | 39,631 |
| **Administered Total** | **24,871** | **34,792** | **33,550** | **27,973** | **39,631** |
| **Total expenses for Program 4.1** | **24,871** | **34,792** | **33,550** | **27,973** | **39,631** |
| **Program 4.2 – Affordable Housing** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 51,665 | 57,977 | 31,737 | 16,250 | – |
| **Administered Total** | **51,665** | **57,977** | **31,737** | **16,250** | **–** |
| **Total expenses for Program 4.2** | **51,665** | **57,977** | **31,737** | **16,250** | **–** |

| **Outcome 4 Totals by appropriation type** | | | | | |
| --- | --- | --- | --- | --- | --- |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1  and Bill No. 3) | 76,536 | 92,769 | 65,287 | 44,223 | 39,631 |
| **Administered Total** | **76,536** | **92,769** | **65,287** | **44,223** | **39,631** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 18,475 | 15,782 | 15,130 | 14,815 | 14,811 |
| s74 External Revenue (a) | 1,379 | 1,662 | 887 | 880 | 866 |
| Expenses not requiring  appropriation in the  Budget year (b) | 2,594 | 2,477 | 2,450 | 2,425 | 2,425 |
| **Departmental Total** | **22,448** | **19,921** | **18,467** | **18,120** | **18,102** |
| **Total expenses for Outcome 4** | **98,984** | **112,690** | **83,754** | **62,343** | **57,733** |

Table 2.4.1: Budgeted expenses for Outcome 4 (continued)

| **Movement of administered funds**  **between years** (c) | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| Outcome 4: |  |  |  |  |  |
| Program 4.1 – Housing and  Homelessness | (12,273) | 9,904 | 2,369 | – | – |
| **Total movement of**  **administered funds** | **(12,273)** | **9,904** | **2,369** | **–** | **–** |

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

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

Table 2.4.2: Program component expenses for Outcome 4

| **Program 4.1 – Housing and Homelessness** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *4.1.1 – Component 1 (Housing and Homelessness Service Improvement and Sector Support)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No.1  and Bill No. 3) | 24,871 | 34,792 | 33,550 | 27,973 | 39,631 |
| Total component 1 expenses | 24,871 | 34,792 | 33,550 | 27,973 | 39,631 |
| **Total Program expenses** | **24,871** | **34,792** | **33,550** | **27,973** | **39,631** |

| **Program 4.2 – Affordable Housing** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| *4.2.1 – Component 1 (National Rental Affordability Scheme)* | | | | | |
| Annual administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No.1  and Bill No. 3) | 51,665 | 57,977 | 31,737 | 16,250 | – |
| Total component 1 expenses | 51,665 | 57,977 | 31,737 | 16,250 | – |
| **Total Program expenses** | **51,665** | **57,977** | **31,737** | **16,250** | **–** |

Table 2.4.3: Performance measure for Outcome 4

Table 2.4.3 below details the performance measure for each program associated with Outcome 4. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

| Outcome 4 – Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness. | | |
| --- | --- | --- |
| **Program 4.1 – Housing and Homelessness** – Contribute to and provide support for 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** | **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:   * 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.   \*New bilateral agreements under the extended National Housing and Homeless Agreement (NHHA) expire at the end of 2023-24, beyond which funding is subject to negotiation. |
| 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.  \* New bilateral agreements under the extended NHHA expire at the end of 2023–24, beyond which funding is subject to negotiation. |
| Forward Estimates  2024-27 | To be developed | To be developed |
| **Material changes to Program 4.1:** Nil. | | |

Table 2.4.3: Performance measure for Outcome 4 (continued)

| **Program 4.2 – Affordable Housing** – To improve the supply of affordable rental housing to low and moderate income households. | | |
| --- | --- | --- |
| **Key Activity** | **National Rental Affordability Scheme** | |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | Incentives are issued in a timely manner to approved participants. | At least 90% of statements of  compliance are processed within 60 business days. |
| Incentives delivered through the National Rental Affordability Scheme are maximised to improve the supply of affordable rental housing to low and moderate income households. | At least 90% of allocations set under the National Rental Affordability Scheme are active and receiving incentive payments. |
| Forward Estimates  2024-27 | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 4.2:** Nil. | | |

## **Section 3****: Special account flows and budgeted financial statements**

### 3.1 Special account flows

#### Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

|  | Outcome | Opening | Receipts | Payments | Adjustments | Closing |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | balance |  |  |  | balance |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Special Account by ---------------Determination - Social ---------Services SOETM Special -----Account 2021 - s78 PGPA ----Act Special Account ------------2021(A)(a) | 2 |  |  |  |  |  |
| **2023-24** |  | **1,178** | **3,903** | **(4,203)** | **–** | **878** |
| *2022-23* |  | *6,132* | *3,903* | *(8,857)* | *–* | *1,178* |
| Special Account by ---------------Determination - Social ---------Services SOETM Special -----Account 2021 - s78 PGPA ----Act Special Account ------------2021(A)(a) | 3 |  |  |  |  |  |
| **2023-24** |  | **–** | **21,394** | **(19,489)** | **–** | **1,905** |
| *2022-23* |  | *–* | *–* | *–* | *–* | *–* |
| **Total special accounts**  **2023-24 Budget estimate** |  | **1,178** | **25,297** | **(23,692)** | **–** | **2,783** |
|  |  |  |  |  |  |  |
| *Total special accounts* |  |  |  |  |  |  |
| *2022-23 actual* |  | *6,132* | *3,903* | *(8,857)* | *–* | *1,178* |

(A) = Administered

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

This Special Account consists of the following sub-accounts:

* National Framework
* National Campaign – End Violence Against Women
* National Centre of Excellence
* National Disability Data Asset

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 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.

##### 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 the Government for 2023-24 is estimated at $520.5 million, higher than in 2022-23. Expenditure for 2023-24 is estimated to be $629.2 million (inclusive of $39.3 million of unfunded depreciation), higher than in 2022-23 due to Budget measures and other Budget adjustments.

###### Balance sheet

DSS’ budgeted net liability position for 2023-24 is expected to be $30.6 million.

##### Administered

###### Income and expenses

DSS will administer the collection of non-taxation revenue estimated at $657.3 million in 2023-24, higher than 2022-23 mainly due to recoveries of the National Redress Scheme for Institutional Child Sexual Abuse payments made on behalf of other governments and organisations.

DSS expenses administered on behalf of the Australian Government will total $170.3 billion in 2023-24, higher than in 2022-23 mainly due to a number of cost of living relief measures to eligible social security recipients.

###### Balance sheet

Total assets administered on behalf of the Australian Government are expected to be $7.5 billion. The increase when compared to 2022-23 is primarily due to an increase in receivables.

Total liabilities administered on behalf of the Australian Government are expected to be $7.2 billion. The increase when compared to 2022-23 is primarily due to an increase in personal benefits payable.

**3.2.2 Budgeted financial statements**

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 344,348 | 379,843 | 323,566 | 290,172 | 284,481 |
| Suppliers | 168,435 | 194,802 | 150,303 | 129,465 | 125,985 |
| Depreciation and amortisation | 39,271 | 39,322 | 37,521 | 35,437 | 34,948 |
| Finance costs | 8,550 | 8,184 | 7,863 | 7,533 | 7,187 |
| Other expenses | 655 | 7,008 | 6,737 | 6,603 | 6,542 |
| **Total expenses** | **561,259** | **629,159** | **525,990** | **469,210** | **459,143** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Revenue from contracts with  customers | 31,461 | 38,174 | 19,451 | 19,517 | 19,130 |
| Rental income | 3,027 | 1,270 | 464 | 220 | 195 |
| Resources received free of charge | 57,653 | 54,337 | 54,337 | 54,337 | 54,337 |
| Other revenue | 7 | – | – | – | – |
| **Total own-source revenue** | **92,148** | **93,781** | **74,252** | **74,074** | **73,662** |
| **Gains** |  |  |  |  |  |
| Gains from sale of assets | 37 | – | – | – | – |
| **Total gains** | **37** | **–** | **–** | **–** | **–** |
| **Total own-source income** | **92,185** | **93,781** | **74,252** | **74,074** | **73,662** |
| **Net (cost of)/contribution by**  **services** | **(469,074)** | **(535,378)** | **(451,738)** | **(395,136)** | **(385,481)** |
| Revenue from Government | 442,905 | 520,469 | 438,630 | 384,112 | 374,946 |
| **Surplus/(deficit) attributable**  **to the Australian**  **Government** | **(26,169)** | **(14,909)** | **(13,108)** | **(11,024)** | **(10,535)** |
| **OTHER COMPREHENSIVE**  **INCOME** |  |  |  |  |  |
| Changes in asset revaluation  surplus | (122) | – | – | – | – |
| **Total other comprehensive**  **income** | **(122)** | **–** | **–** | **–** | **–** |
| **Total comprehensive**  **income/(loss)** | **(26,291)** | **(14,909)** | **(13,108)** | **(11,024)** | **(10,535)** |
| **Total comprehensive**  **income/(loss) attributable to**  **the Australian Government** | **(26,291)** | **(14,909)** | **(13,108)** | **(11,024)** | **(10,535)** |

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

| **Note: Impact of net cash appropriation arrangements** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive**  **income/(loss) – as per**  **statement of Comprehensive**  **Income** | **(26,291)** | **(14,909)** | **(13,108)** | **(11,024)** | **(10,535)** |
| plus: depreciation/amortisation of  assets funded through  appropriations (DCB) (a) | 7,197 | 7,563 | 6,891 | 6,292 | 6,268 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 32,074 | 31,759 | 30,630 | 29,145 | 28,680 |
| less: lease principal repayments (b) | 20,297 | 24,413 | 24,413 | 24,413 | 24,413 |
| **Net Cash Operating Surplus/(Deficit)** | **(7,317)** | **–** | **–** | **–** | **–** |

Prepared on Australian Accounting Standards basis.

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

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

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 5,630 | 5,630 | 5,630 | 5,630 | 5,630 |
| Trade and other receivables | 97,783 | 97,783 | 97,783 | 97,783 | 97,783 |
| ***Total financial assets*** | ***103,413*** | ***103,413*** | ***103,413*** | ***103,413*** | ***103,413*** |
| **Non-financial assets** |  |  |  |  |  |
| Buildings and leasehold  improvements | 537,314 | 501,776 | 467,927 | 436,178 | 404,937 |
| Property, plant and equipment | 1,648 | 1,735 | 1,934 | 2,181 | 2,455 |
| Intangibles | 110 | – | – | – | – |
| Prepayments | 1,491 | 1,491 | 1,491 | 1,491 | 1,491 |
| ***Total non-financial assets*** | ***540,563*** | ***505,002*** | ***471,352*** | ***439,850*** | ***408,883*** |
| **Total assets** | **643,976** | **608,415** | **574,765** | **543,263** | **512,296** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 17,862 | 13,515 | 13,515 | 13,515 | 13,515 |
| Other payables | 8,290 | 12,829 | 12,829 | 12,829 | 12,829 |
| ***Total payables*** | ***26,152*** | ***26,344*** | ***26,344*** | ***26,344*** | ***26,344*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 538,470 | 514,057 | 489,644 | 465,231 | 440,818 |
| ***Total interest bearing liabilities*** | ***538,470*** | ***514,057*** | ***489,644*** | ***465,231*** | ***440,818*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 98,231 | 98,039 | 98,039 | 98,039 | 98,039 |
| Other provisions | 566 | 566 | 566 | 566 | 566 |
| ***Total provisions*** | ***98,797*** | ***98,605*** | ***98,605*** | ***98,605*** | ***98,605*** |
| **Total liabilities** | **663,419** | **639,006** | **614,593** | **590,180** | **565,767** |
| **Net assets** | **(19,443)** | **(30,591)** | **(39,828)** | **(46,917)** | **(53,471)** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Accumulated deficit | (450,690) | (465,599) | (478,707) | (489,731) | (500,266) |
| Asset revaluation reserve | 90,482 | 90,482 | 90,482 | 90,482 | 90,482 |
| Contributed equity | 340,765 | 344,526 | 348,397 | 352,332 | 356,313 |
| ***Total parent entity interest*** | ***(19,443)*** | ***(30,591)*** | ***(39,828)*** | ***(46,917)*** | ***(53,471)*** |
| **Total equity** | **(19,443)** | **(30,591)** | **(39,828)** | **(46,917)** | **(53,471)** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2023-24)

|  | Accumulated | Asset | Contributed | Total |
| --- | --- | --- | --- | --- |
|  | deficit | revaluation | equity | equity |
|  |  | reserve |  |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from  previous period | (450,690) | 90,482 | 340,765 | (19,443) |
| ***Adjusted opening balance*** | ***(450,690)*** | ***90,482*** | ***340,765*** | ***(19,443)*** |
| **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** | **(465,599)** | **90,482** | **344,526** | **(30,591)** |
| **Closing balance attributable to**  **the Australian Government** | **(465,599)** | **90,482** | **344,526** | **(30,591)** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 493,257 | 559,681 | 458,545 | 403,849 | 394,271 |
| Rendering of services | 35,432 | 39,780 | 20,171 | 19,976 | 19,559 |
| Net GST received | 11,828 | 8,844 | 6,712 | 6,308 | 6,168 |
| Other | 14,742 | – | – | – | – |
| ***Total cash received*** | ***555,259*** | ***608,305*** | ***485,428*** | ***430,133*** | ***419,998*** |
| **Cash used** |  |  |  |  |  |
| Employees | 347,776 | 379,843 | 323,566 | 290,172 | 284,481 |
| Suppliers | 128,485 | 149,645 | 102,934 | 81,675 | 78,050 |
| Interest payments on lease liability | 8,550 | 8,184 | 7,863 | 7,533 | 7,187 |
| Other | 543 | 7,008 | 6,737 | 6,603 | 6,542 |
| s74 receipts transferred to  Official Public Account | 50,042 | 39,212 | 19,915 | 19,737 | 19,325 |
| ***Total cash used*** | ***535,396*** | ***583,892*** | ***461,015*** | ***405,720*** | ***395,585*** |
| **Net cash from/(used by)**  **operating activities** | **19,863** | **24,413** | **24,413** | **24,413** | **24,413** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | 37 | – | – | – | – |
| ***Total cash received*** | ***37*** | ***–*** | **–** | **–** | **–** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant,  equipment and intangibles | 1,257 | 3,761 | 3,871 | 3,935 | 3,981 |
| ***Total cash used*** | ***1,257*** | ***3,761*** | ***3,871*** | ***3,935*** | ***3,981*** |
| **Net cash from/(used by)**  **investing activities** | **(1,220)** | **(3,761)** | **(3,871)** | **(3,935)** | **(3,981)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,305 | 3,761 | 3,871 | 3,935 | 3,981 |
| ***Total cash received*** | ***1,305*** | ***3,761*** | ***3,871*** | ***3,935*** | ***3,981*** |
| **Cash used** |  |  |  |  |  |
| Principal payments of lease liability | 20,297 | 24,413 | 24,413 | 24,413 | 24,413 |
| ***Total cash used*** | ***20,297*** | ***24,413*** | ***24,413*** | ***24,413*** | ***24,413*** |
| **Net cash from/(used by)**  **financing activities** | **(18,992)** | **(20,652)** | **(20,542)** | **(20,478)** | **(20,432)** |
| **Net increase/(decrease)**  **in cash held** | **(349)** | **–** | **–** | **–** | **–** |
| Cash and cash equivalents at the  beginning of the reporting period | 5,979 | 5,630 | 5,630 | 5,630 | 5,630 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **5,630** | **5,630** | **5,630** | **5,630** | **5,630** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1  and Bill 3 (DCB) | 3,713 | 3,761 | 3,871 | 3,935 | 3,981 |
| **Total new capital appropriations** | **3,713** | **3,761** | **3,871** | **3,935** | **3,981** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *1,257* | *3,761* | *3,871* | *3,935* | *3,981* |
| ***Total items*** | ***1,257*** | ***3,761*** | ***3,871*** | ***3,935*** | ***3,981*** |
| **PURCHASE OF NON-FINANCIAL**  **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations  – DCB (a) | 1,257 | 3,761 | 3,871 | 3,935 | 3,981 |
| **TOTAL** | **1,257** | **3,761** | **3,871** | **3,935** | **3,981** |
| **RECONCILIATION OF CASH**  **USED TO ACQUIRE ASSETS**  **TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,257 | 3,761 | 3,871 | 3,935 | 3,981 |
| **Total cash used to acquire assets** | **1,257** | **3,761** | **3,871** | **3,935** | **3,981** |

Prepared on Australian Accounting Standards basis.

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

Table 3.7: Statement of departmental asset movements (Budget Year 2023-24)

|  | Buildings and | Property, | Intangibles | Total |
| --- | --- | --- | --- | --- |
|  | leasehold | plant and |  |  |
|  | improvements | equipment |  |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |  |
| Gross book value | 54,123 | 1,638 | 1,099 | 56,860 |
| Gross book value – ROU assets | 601,903 | 365 | – | 602,268 |
| Accumulated depreciation/amortisation  and impairment | (6,824) | (178) | (989) | (7,991) |
| Accumulated depreciation/amortisation  and impairment – ROU assets | (111,888) | (177) | – | (112,065) |
| **Opening net book balance** | **537,314** | **1,648** | **110** | **539,072** |
| **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) | (458) | (110) | (7,563) |
| Depreciation/amortisation on ROU assets | (31,704) | (55) | – | (31,759) |
| **Total other movements** | **(38,699)** | **(513)** | **(110)** | **(39,322)** |
| **As at 30 June 2024** |  |  |  |  |
| Gross book value | 57,284 | 2,238 | 1,099 | 60,621 |
| Gross book value – ROU assets | 601,903 | 365 | – | 602,268 |
| Accumulated depreciation/amortisation  and impairment | (13,819) | (636) | (1,099) | (15,554) |
| Accumulated depreciation/amortisation  and impairment – ROU assets | (143,592) | (232) | – | (143,824) |
| **Closing net book balance** | **501,776** | **1,735** | **–** | **503,511** |

Prepared on Australian Accounting Standards basis.

‘Appropriation ordinary annual services’ refers to funding provided through *Appropriation Act (No. 1) 2023-24* and Appropriation Bill (No. 3) 2023-24 for depreciation/amortisation expenses, departmental capital budget or other operational expenses

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED**  **ON BEHALF OF**  **GOVERNMENT** |  |  |  |  |  |
| Suppliers | 196,687 | 236,649 | 233,264 | 250,810 | 205,610 |
| Subsidies | 68,155 | 63,283 | 64,744 | 21,534 | 5,406 |
| Grants | 2,541,872 | 2,790,600 | 2,756,317 | 2,726,793 | 2,583,366 |
| Personal benefits | 125,808,946 | 135,849,375 | 143,295,719 | 149,486,803 | 154,536,953 |
| Write-down and  impairment of assets | 282,772 | 63,527 | 61,340 | 59,311 | 38,158 |
| Fair value loss | 56,490 | 10,625 | 5,485 | 20,779 | 24,572 |
| Payments to corporate  entities | 25,080,473 | 31,267,660 | 35,930,654 | 39,301,230 | 42,857,170 |
| Other expenses | 3,163 | – | – | – | – |
| **Total expenses**  **administered on behalf**  **of Government** | **154,038,558** | **170,281,719** | **182,347,523** | **191,867,260** | **200,251,235** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Recoveries and  rendering of services | 331,243 | 570,560 | 527,952 | 488,661 | 469,157 |
| Interest | 49,994 | 61,064 | 71,233 | 79,348 | 90,072 |
| Special accounts revenue | 3,903 | 3,903 | 3,384 | – | – |
| Dividends | – | 1,007 | 1,007 | 1,007 | 1,007 |
| Competitive neutrality revenue | 7,149 | 7,294 | 7,294 | 7,294 | 7,294 |
| Other revenue | 3,194 | 13,509 | 12,994 | 9,613 | 9,616 |
| ***Total non-taxation revenue*** | ***395,483*** | ***657,337*** | ***623,864*** | ***585,923*** | ***577,146*** |
| **Total own-source revenue**  **administered on behalf**  **of Government** | **395,483** | **657,337** | **623,864** | **585,923** | **577,146** |
| **Gains** |  |  |  |  |  |
| Write back of impairment | 243 | – | – | – | – |
| Other gains | 52,185 | – | – | – | – |
| **Total gains administered** |  |  |  |  |  |
| **on behalf of Government** | **52,428** | – | – | – | – |
| **Total own-source income**  **administered on behalf**  **of Government** | **447,911** | **657,337** | **623,864** | **585,923** | **577,146** |
| **Net (cost of)/contribution**  **by services** | **(153,590,647)** | **(169,624,382)** | **(181,723,659)** | **(191,281,337)** | **(199,674,089)** |
| **Total comprehensive**  **income/(loss)** | **(153,590,647)** | **(169,624,382)** | **(181,723,659)** | **(191,281,337)** | **(199,674,089)** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 18,071 | 19,676 | 24,151 | 25,328 | 25,493 |
| Receivables | 5,444,703 | 5,898,505 | 6,374,332 | 6,894,010 | 7,292,761 |
| Investments | 1,364,722 | 1,531,832 | 1,606,714 | 1,681,459 | 1,676,561 |
| ***Total financial assets*** | ***6,827,496*** | ***7,450,013*** | ***8,005,197*** | ***8,600,797*** | ***8,994,815*** |
| **Total assets administered on**  **behalf of Government** | **6,827,496** | **7,450,013** | **8,005,197** | **8,600,797** | **8,994,815** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Personal benefits | 2,335,571 | 3,133,219 | 3,227,570 | 3,219,233 | 3,005,693 |
| Suppliers | 45,171 | 45,138 | 45,138 | 45,138 | 45,138 |
| Subsidies | 74,270 | 65,256 | 51,377 | 43,188 | 34,617 |
| Grants | 4,370 | 4,370 | 4,370 | 4,370 | 4,370 |
| Other payables | 4,221 | 4,221 | 4,221 | 4,221 | 4,221 |
| ***Total payables*** | ***2,463,603*** | ***3,252,204*** | ***3,332,676*** | ***3,316,150*** | ***3,094,039*** |
| **Provisions** |  |  |  |  |  |
| Personal benefits provision | 3,981,237 | 3,986,699 | 3,989,457 | 4,000,218 | 4,010,293 |
| ***Total provisions*** | ***3,981,237*** | ***3,986,699*** | ***3,989,457*** | ***4,000,218*** | ***4,010,293*** |
| **Total liabilities administered**  **on behalf of Government** | **6,444,840** | **7,238,903** | **7,322,133** | **7,316,368** | **7,104,332** |
| **Net assets/(liabilities)** | **382,656** | **211,110** | **683,064** | **1,284,429** | **1,890,483** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Interest | 3,259 | 3,070 | 4,316 | 5,116 | 7,272 |
| GST received | 271,017 | 291,685 | 283,493 | 282,746 | 267,012 |
| Goods and services | 320,839 | 555,333 | 538,469 | 499,766 | 465,085 |
| Dividends | – | 1,007 | 1,007 | 1,007 | 1,007 |
| Personal benefits  recoveries | 767,069 | 749,255 | 729,046 | 703,297 | 704,782 |
| ***Total cash received*** | ***1,362,184*** | ***1,600,350*** | ***1,556,331*** | ***1,491,932*** | ***1,445,158*** |
| **Cash used** |  |  |  |  |  |
| Grants | 2,806,832 | 3,061,723 | 3,021,076 | 2,993,456 | 2,833,608 |
| Subsidies | 80,425 | 72,297 | 78,623 | 29,723 | 13,977 |
| Personal benefits | 126,700,929 | 136,144,637 | 144,213,323 | 150,463,138 | 155,517,757 |
| Suppliers | 218,229 | 257,244 | 251,998 | 266,822 | 222,309 |
| Payments to corporate  entities | 25,080,473 | 31,267,660 | 35,930,654 | 39,301,230 | 42,857,170 |
| Other | 2,004 | – | – | – | – |
| ***Total cash used*** | ***154,888,892*** | ***170,803,561*** | ***183,495,674*** | ***193,054,369*** | ***201,444,821*** |
| **Net cash from/(used by)**  **operating activities** | **(153,526,708)** | **(169,203,211)** | **(181,939,343)** | **(191,562,437)** | **(199,999,663)** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Repayments of loans and  advances | 97,678 | 79,749 | 94,246 | 119,227 | 146,898 |
| ***Total cash received*** | ***97,678*** | ***79,749*** | ***94,246*** | ***119,227*** | ***146,898*** |
| **Cash used** |  |  |  |  |  |
| Advances and loans  made | 237,553 | 342,132 | 437,489 | 514,348 | 597,284 |
| ***Total cash used*** | ***237,553*** | ***342,132*** | ***437,489*** | ***514,348*** | ***597,284*** |
| **Net cash from/(used**  **by) investing activities** | **(139,875)** | **(262,383)** | **(343,243)** | **(395,121)** | **(450,386)** |
| ***Net increase/(decrease)***  ***in cash held*** | ***(153,666,583)*** | ***(169,465,594)*** | ***(182,282,586)*** | ***(191,957,558)*** | ***(200,450,049)*** |
| Cash and cash equivalents  at beginning of reporting  period | 21,352 | 1,733,797 | 1,735,402 | 1,739,877 | 1,741,054 |
| Cash from Official  Public Account for: |  |  |  |  |  |
| – Appropriations | 156,779,645 | 171,187,469 | 183,977,823 | 193,613,203 | 201,900,512 |
| Cash to Official Public  Account for: |  |  |  |  |  |
| – Appropriations | 1,400,617 | 1,720,270 | 1,690,762 | 1,654,468 | 1,450,298 |
| **Cash and cash**  **equivalents at end**  **of reporting period** | **1,733,797** | **1,735,402** | **1,739,877** | **1,741,054** | **1,741,219** |

Prepared on Australian Accounting Standards basis.

National Disability Insurance Agency

Entity additional estimates statements

National Disability Insurance Agency

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# National Disability Insurance Agency

## **Section 1****: Entity overview and resources**

### 1.1 Strategic direction statement

There have been no significant changes to the strategic direction of the National Disability Insurance Agency (NDIA) since the 2023-24 Budget.

The following outlines key updates to policy priorities in the strategic direction statement since the publication of the Portfolio Budget Statements 2023-24. For full details of the statement, refer to pages 133–135 of the Portfolio Budget Statements 2023‑24, Budget Related Paper No. 1.14, Social Services Portfolio.

**Corporate Plan 2023 – 2027**

The 2023-27 Corporate Plan, released on 31 August 2023, identifies the NDIA’s purpose, outcome, programs and key activities, and also how it measures its achievement. The NDIA aims to achieve its outcome through the following two programs and key activities:

* Program 1.1 - Reasonable and necessary supports
  + Key activity 1 - Improve participant experience and outcomes with a financially sustainable Scheme
* Program 1.2 - Agency costs
  + Key activity 2 - Develop a high performing NDIA for participants

In 2023-24, as described in the 2023-24 Social Services Portfolio Budget Statements, the NDIA will continue to prioritise:

1. Ensuring people with disability are at the centre of improving the Scheme through its partnership in co-design.
2. 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.
3. Increasing consistency, transparency and rigour of its decision-making through clearer policies, operational guidelines, and controls.
4. Introducing improved alternate dispute resolution processes for participants appealing NDIS decisions.
5. Reducing the number of NDIS participants who remain in hospital when they are ready to be discharged and reducing the number of younger people in residential aged care.
6. Identifying market gaps and barriers including assisting communities in specific geographical locations, including remote and very remote, to strengthen local supply solutions.
7. Protecting the Scheme from non-compliant and fraudulent practices.
8. 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**

As described in the 2023-24 Budget, the Australian Government is committed to securing the future of the NDIS. In that budget, the government invested 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. This investment will ensure the future of the Scheme 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.

The 2023-24 MYEFO contained additional funding of $492.2 million in 2024–25 to ensure the National Disability Insurance Agency (NDIA) can continue to support NDIS participants.

**NDIS Review**

On 7 December 2023, the Government released the NDIS Review’s “Working together to deliver the NDIS” report, which contained 26 recommendations with 139 actions to change the system that supports people with disability.

The Commonwealth and State and Territory governments are considering these recommendations, supported by the NDIA. Our focus will be to:

* co-design any reforms to be implemented with people with disability and the disability community
* make changes in a measured and considered way
* humanise the NDIS for a better participant experience.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for NDIA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the   
2023–24 Budget year, including variations through Appropriation Bills No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: National Disability Insurance Agency resource statement – Additional estimates for 2023-24 as at February 2024

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Opening balance/cash reserves at 1 July** | ***1,918,956*** | **850,000** | **1,879,780** | **2,729,780** |
| **Funds from Government** |  |  |  |  |
| Annual appropriations – ordinary annual  services (a) |  |  |  |  |
| Outcome 1 | *1,445,361* | 1,984,176 | 24,466 | 2,008,642 |
| Total annual appropriations | *1,445,361* | 1,984,176 | 24,466 | 2,008,642 |
| Amounts received from related entities (b) |  |  |  |  |
| Amounts from portfolio department | *23,635,070* | 27,874,527 | 1,384,491 | 29,259,018 |
| Total amounts received from related entities | *23,635,070* | 27,874,527 | 1,384,491 | 29,259,018 |
| **Total funds from Government** | ***25,080,431*** | **29,858,703** | **1,408,957** | **31,267,660** |
| **Funds from other sources** |  |  |  |  |
| Contributions from state and territory  governments (c) | *10,476,772* | 11,790,150 | (552,778) | 11,237,372 |
| Resources received free of charge (d) | *1,198,317* | 312,300 | 551,855 | 864,155 |
| Interest | *259,802* | 259,054 | 147,226 | 406,280 |
| Other (d) | *30,126* | 79,500 | - | 79,500 |
| **Total funds from other sources** | ***11,965,017*** | **12,441,004** | **146,303** | **12,587,307** |
| **Total net resourcing for the National**  **Disability Insurance Agency** | ***38,964,404*** | **43,149,707** | **3,435,040** | **46,584,747** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *2022-23* | 2023-24 |
| **Average staffing level (number)** |  |  | *4,988* | 5,797 |

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

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

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

*Appropriation Act (No. 1) 2023-24* and Appropriation Bill (No. 3) 2023-24.

1. Commonwealth cash contributions for Reasonable and Necessary Support for Participants
2. Services provided in-kind to participants on behalf of the Australian Government and/or state and territory governments’.2022-23 figure also includes other gains.
3. Rental income, Gain on Lease Disposal, Proceeds from sale of Infrastructure, plant and equipment, Other non-taxation revenue, Recoveries.

Table 1.1: National Disability Insurance Agency resource statement – Additional estimates for 2023-24 as at February 2024 (continued)

Third party payments from and on behalf of other entities

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made to other entities for the  provision of services |  |  |  |  |
| Australian National Audit Office | *680* | – | – | – |
| Comcare | *7,888* | 9,601 | 296 | 9,897 |
| Attorney-General's Department | *6,068* | – | – | – |
| Department of Finance | *10,826* | 15,914 | 343 | 16,257 |
| Department of Health and Aged Care | *401,270* | 328,817 | 21,089 | 349,906 |
| Department of Social Services | *105* | – | – | – |
| Reserve Bank of Australia | *556* | – | – | – |
| Services Australia | *57,496* | 22,157 | 8,938 | 31,095 |

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: National Disability Insurance Agency 2023-24 measures since the Budget

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |
| Support for the National Disability Insurance ----Scheme (a) | 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | (1,417) | 489,774 | (1,795) | (1,008) |
| **Total** |  | **(1,417)** | **489,774** | **(1,795)** | **(1,008)** |
| Australia's Humanitarian Program (a) (b) | 1.1,1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 64 | 2,661 | 7,943 | 18,721 |
| **Total** |  | **64** | **2,661** | **7,943** | **18,721** |
| NDIS Review response - initial design and -------consultation (a) | 1.2 |  |  |  |  |
| Administered payment |  | **–** | **–** | **–** | **–** |
| Departmental payment |  | 25,672 | 52,683 | **–** | **–** |
| **Total** |  | **25,672** | **52,683** | **–** | **–** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | – | – | – | – |
| Departmental |  | 24,319 | 545,118 | 6,148 | 17,713 |
| **Total** |  | **24,319** | **545,118** | **6,148** | **17,713** |

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

1. Measure relates to a decision made post 2023-24 Budget.
2. The lead entity for the measure Australia’s Humanitarian Program is the Department of Home Affairs. The full measure description and package details appear in the 2023-24 Mid Year Economic and Fiscal Outlook under the Home Affairs portfolio.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for National Disability Insurance Agency at Additional Estimates by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in Appropriation Bill No. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Australia's Humanitarian Program | 1.2 | 211 | 280 | 360 | 987 |
| Support for the National Disability -----------Insurance Scheme | 1.2 | (1,417) | 489,774 | (1,795) | (1,008) |
| NDIS Review response - initial design ------and consultation | 1.2 | 25,672 | 52,683 | – | – |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) |  | – | 1,511 | 4,551 | 4,585 |
| **Net impact on appropriations for**  **Outcome 1 (departmental)** |  | **24,466** | **544,248** | **3,116** | **4,564** |
| **Total net impact on appropriations**  **for Outcome 1** |  | **24,466** | **544,248** | **3,116** | **4,564** |

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

1. Unless otherwise noted, the full measure description and details appear in the 2023-24 MYEFO under the relevant portfolio, as detailed in Table 1.2.

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023-24

|  | *2022-23* | 2023-24 | 2023-24 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 | *–* | 1,984,176 | 2,008,642 | 24,466 | – |
| **Total departmental** | ***–*** | **1,984,176** | **2,008,642** | **24,466** | **–** |
| **Total administered and departmental** | ***–*** | **1,984,176** | **2,008,642** | **24,466** | **–** |

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

## **Section 2: Revisions to outcomes and planned performance**

### 2.1 Budgeted expenses and performance for outcome 1

| Outcome 1:  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 ADS 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 are being made for all people with disability (regardless of their eligibility for the NDIS), to information and support services in the community, including to ILC funded grant activities.  DSS and the NDIA also work closely together to support First Nations people with disability, in line with our shared responsibilities for the cross-cutting disability outcome under the National Agreement on Closing the Gap. |

#### Linked programs (continued)

|  |
| --- |
| **Department of Social Services** (continued) |
| **Contribution to Outcome 1 made by linked programs** (continued)  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.  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. |
| **Department of Health and Aged Care** |
| **Programs**   * Program 1.2 – Mental Health * Program 2.2 – Hearing Services * Program 3.2 – Aged Care Services |
| **Contribution to Outcome 1 made by linked programs**  The Department of Health and Aged Care contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers including through the provision of relevant supports to people with disability and NDIS participants. |

#### Linked programs (continued)

|  |
| --- |
| **Services Australia** |
| **Programs**   * Program 1.1 – Services and Corporate Enabling * Program 1.2 – Customer Service Delivery * Program 1.3 – Technology and Transformation |
| **Contribution to Outcome 1 made by linked programs**  Services Australia contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers by supporting the NDIA with the delivery of shared services arrangements, provision of specialised resources, and the provision of payments on NDIA’s behalf. |
| **NDIS Quality and Safeguards Commission** |
| **Programs**   * Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration * Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission |
| **Contribution to Outcome 1 made by linked programs**  The NDIS Quality and Safeguards Commission contributes to improving the wellbeing and social and economic participation of people with disability, their families and their carers by: regulating NDIS providers; developing a nationally consistent approach to delivering quality and safeguards for people with disability receiving supports; registering providers who provide supports under the NDIS; managing complaints; receiving and acting on reportable incidents; providing leadership in behaviour support; and providing education and training for providers, workers and auditors. |

##### Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
| expenses | estimated | estimate | estimate | estimate |
|  | expenses |  |  |  |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1 – Reasonable and necessary support for participants** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Payment from related entities | 23,635,070 | 29,259,018 | 33,794,488 | 37,710,304 | 41,251,934 |
| Contributions from state and territory--- governments | 10,476,772 | 11,237,372 | 12,227,476 | 13,086,397 | 13,608,503 |
| Expenses not requiring appropriation  in the Budget year (a) | (138,798) | (79,500) | (79,500) | (79,500) | – |
| Revenues from other independent------sources (b) | 1,198,272 | 864,155 | 356,852 | – | – |
| Revenue – other (c) | 27,439 | 79,500 | 79,500 | 79,500 | – |
| **Total expenses for Program 1.1** | **35,198,755** | **41,360,545** | **46,378,816** | **50,796,701** | **54,860,437** |
| **Program 1.2 – Agency Costs** | | | | | |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services -------------(Appropriation Act No. 1 and  Bill No.3) | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| Expenses not requiring appropriation ----in the Budget year (a) | 123,906 | (87,610) | 4,618 | 4,755 | 4,898 |
| Revenue – other (c) | 262,534 | 406,280 | 95,199 | 101,629 | 107,222 |
| **Total expenses for Program 1.2** | **1,831,801** | **2,327,312** | **2,235,983** | **1,697,310** | **1,717,356** |

| **Outcome 1 totals by resource type** | | | | | |
| --- | --- | --- | --- | --- | --- |
| Revenue from Government |  |  |  |  |  |
| Ordinary annual services --------------(Appropriation Act No. 1  and Bill No.3) | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| Payment from related entities | 23,635,070 | 29,259,018 | 33,794,488 | 37,710,304 | 41,251,934 |
| Contributions from state and territory ---governments | 10,476,772 | 11,237,372 | 12,227,476 | 13,086,397 | 13,608,503 |
| Expenses not requiring appropriation ----in the Budget year (a) | (14,892) | (167,110) | (74,882) | (74,745) | 4,898 |
| Revenues from other independent -------sources (b) | 1,198,272 | 864,155 | 356,852 | – | – |
| Revenue – other (c) | 289,973 | 485,780 | 174,699 | 181,129 | 107,222 |
| **Total expenses for Outcome 1** | **37,030,556** | **43,687,857** | **48,614,799** | **52,494,011** | **56,577,793** |

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2023-24 Budget.

| 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. | | |
| --- | --- | --- |
| **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.  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. | | |
| **Key Activities (a)** | **Improve participant experience and outcomes with a financially sustainable Scheme.** | |
| **Year** | **Performance measures (a)** | **Planned Performance Results** |
| Budget year  2023-24 | * Participant perception of choice and control * Participant social and community engagement rate * NDIS annual spend (Program 1.1) compared to forecasts | * Participant perception of choice and control is at least 75 per cent. * Participant social and community engagement rate is at least 46 per cent. * NDIS Annual Spend of Reasonable and Necessary support costs for participants are within budget, |
| Forward Estimates  2024-27 | Performance Measures to be reviewed | * To be identified following performance measure review |
| **Material changes to Program 1.1:** Nil. | | |

The NDIA is reviewing its performance measures pending the outcome of external reviews and as such has not provided forward estimates for its performance measures.

The NDIA removed the improper payments due to error mistake or fraud performance measure from the current corporate plan as it was not able to measure direct activity.

The measure of financial sustainability has been updated to reflect what is written in the current corporate plan.

1. The NDIA has updated its corporate plan with a logic layout and has removed aspirations and renamed its key activities. This is not a material change.

**Table 2.1.2: Performance measure for Outcome 1 (continued)**

|  |  |  |
| --- | --- | --- |
| **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.  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. | | |
| **Key Activities** | **Develop a high performing NDIA for participants** | |
| **Year** | **Performance measure** | **Planned Performance Result** |
| 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  2024-27 | Performance Measures to be reviewed | To be identified following performance measure review |
| **Material changes to Program 1.2:** Nil. | | |

The NDIA has updated its corporate plan with logic layout and has removed aspirations and renamed its key activities. This is not a material change.

The NDIA is reviewing its performance measures pending the outcome of external reviews and as such has not provided forward estimates for its performance measures.

## **Section 3****: Budgeted financial statements**

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

Income and expenses

The NDIA receives revenues from both the Commonwealth and state and territory governments for the provision of reasonable and necessary supports for participants. The revenue is represented in the income statement as sale of goods and rendering of services revenue. This amount increases from $40.5 billion in 2023-24 to $54.9 billion by 2026-27. This increase will fund the expected increase in participant plan expenses as further participants join the NDIS over this period, and also as average participant costs rise.

Some NDIS services are provided to participants by state and territory governments on an in-kind basis on behalf of the NDIA. These are reflected in the comprehensive income statement as other gains. These reduce from $1.2 billion in 2022-23 to $0.9 billion in 2023‑24, and $0.4 billion in 2024-25. From 2025-26, 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 $2.3 billion, will be funded through a combination of revenue from Government of $2.0 billion and interest revenue of $0.4 billion.

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 $5.0 billion, comprising $4.7 billion in financial assets and $0.3 billion in non-financial assets.

Total liabilities as at 30 June 2024 are estimated to be $3.5 billion, comprising $2.9 billion in participant plan and other provisions, $0.1 billion in employee provisions, $0.3 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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 553,741 | 677,949 | 739,134 | 570,474 | 578,733 |
| Suppliers | 1,207,193 | 1,578,066 | 1,427,588 | 1,056,265 | 1,065,806 |
| Depreciation and amortisation | 65,509 | 68,835 | 66,725 | 67,960 | 70,126 |
| Finance costs | 1,706 | 2,462 | 2,536 | 2,611 | 2,691 |
| Write down and impairment of  --non-financial assets | 3,653 | – | – | – | – |
| Participant plan expenses | 35,198,754 | 41,360,545 | 46,378,816 | 50,796,701 | 54,860,437 |
| **Total expenses** | **37,030,556** | **43,687,857** | **48,614,799** | **52,494,011** | **56,577,793** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of  services | 34,111,842 | 40,496,390 | 46,021,964 | 50,796,701 | 54,860,437 |
| Rental income | 704 | – | – | – | – |
| Interest | 259,802 | 406,280 | 95,199 | 101,629 | 107,222 |
| Other revenue (a) | 28,220 | 79,500 | 79,500 | 79,500 | – |
| **Total own-source revenue** | **34,400,568** | **40,982,170** | **46,196,663** | **50,977,830** | **54,967,659** |
| **Gains** |  |  |  |  |  |
| Other gains | 1,199,519 | 864,155 | 356,852 | – | – |
| **Total gains** | **1,199,519** | **864,155** | **356,852** | **–** | **–** |
| **Total own-source income** | **35,600,087** | **41,846,325** | **46,553,515** | **50,977,830** | **54,967,659** |
| **Net (cost of)/contribution**  **by services** |  |  |  |  |  |
| **(1,430,469)** | **(1,841,532)** | **(2,061,284)** | **(1,516,181)** | **(1,610,134)** |
| Revenue from Government | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| **Surplus/(deficit) attributable to**  **the Australian Government** | **14,892** | **167,110** | **74,882** | **74,745** | **(4,898)** |
| **Total comprehensive**  **income/(loss) attributable to**  **the Australian Government** | **14,892** | **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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive**  **income/(loss) – as per**  **statement of Comprehensive**  **Income** | **14,892** | **167,110** | **74,882** | **74,745** | **(4,898)** |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 37,455 | 47,144 | 48,535 | 49,968 | 51,444 |
| less: lease principal repayments (b) | 38,744 | 42,661 | 43,917 | 45,213 | 46,546 |
| **Net cash operating surplus/(deficit)** | **13,603** | **171,593** | **79,500** | **79,500** | **–** |

Prepared on Australian Accounting Standards basis.

1. Other non-taxation revenue.
2. Applies to leases under AASB 16 Leases.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 2,729,780 | 4,608,310 | 5,131,255 | 5,746,699 | 6,329,062 |
| Trade and other receivables | 73,023 | 74,137 | 71,775 | 71,849 | 71,978 |
| Other financial assets | 1,540,636 | 19,062 | 4,809 | 4,999 | 5,235 |
| ***Total financial assets*** | ***4,343,439*** | ***4,701,509*** | ***5,207,839*** | ***5,823,547*** | ***6,406,275*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 223,811 | 230,283 | 235,914 | 243,563 | 250,818 |
| Property, plant and equipment | 9,048 | 7,114 | 8,512 | 8,422 | 8,259 |
| Other non-financial assets | 26,619 | 26,619 | 26,619 | 26,619 | 26,619 |
| ***Total non-financial assets*** | ***259,478*** | ***264,016*** | ***271,045*** | ***278,604*** | ***285,696*** |
| **Total assets** | **4,602,917** | **4,965,525** | **5,478,884** | **6,102,151** | **6,691,971** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 192,801 | 225,171 | 195,133 | 195,919 | 197,427 |
| Other payables | 415,679 | 102,085 | 90,976 | 81,856 | 73,436 |
| ***Total payables*** | ***608,480*** | ***327,256*** | ***286,109*** | ***277,775*** | ***270,863*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 147,954 | 154,573 | 161,391 | 168,413 | 175,646 |
| ***Total interest bearing liabilities*** | ***147,954*** | ***154,573*** | ***161,391*** | ***168,413*** | ***175,646*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 109,210 | 133,680 | 106,178 | 106,998 | 108,460 |
| Participant Provisions | 1,948,638 | 2,663,899 | 3,401,021 | 3,950,035 | 4,542,970 |
| Other provisions | 512,378 | 242,750 | 5,936 | 5,936 | 5,936 |
| ***Total provisions*** | ***2,570,226*** | ***3,040,329*** | ***3,513,135*** | ***4,062,969*** | ***4,657,366*** |
| **Total liabilities** | **3,326,660** | **3,522,158** | **3,960,635** | **4,509,157** | **5,103,875** |
| **Net assets** | **1,276,257** | **1,443,367** | **1,518,249** | **1,592,994** | **1,588,096** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 205,732 | 205,732 | 205,732 | 205,732 | 205,732 |
| Reserves | 38,363 | 38,363 | 38,363 | 38,363 | 38,363 |
| Retained surplus/(accumulated  deficit) | 1,032,162 | 1,199,272 | 1,274,154 | 1,348,899 | 1,344,001 |
| ***Total parent entity interest*** | ***1,276,257*** | ***1,443,367*** | ***1,518,249*** | ***1,592,994*** | ***1,588,096*** |
| **Total equity** | **1,276,257** | **1,443,367** | **1,518,249** | **1,592,994** | **1,588,096** |

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 | Asset | Contributed | Total |
| --- | --- | --- | --- | --- |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | 1,032,162 | 38,363 | 205,732 | 1,276,257 |
| ***Adjusted opening balance*** | ***1,032,162*** | ***38,363*** | ***205,732*** | ***1,276,257*** |
| **Comprehensive income** |  |  |  |  |
| Surplus/(deficit) for the period | 167,110 |  |  | 167,110 |
| ***Total comprehensive income*** | ***167,110*** | ***–*** | ***–*** | ***167,110*** |
| **Estimated closing balance as at 30 June 2024** | **1,199,272** | **38,363** | **205,732** | **1,443,367** |
| **Closing balance attributable to the Australian**  **Government** | **1,199,272** | **38,363** | **205,732** | **1,443,367** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Receipts from Government | 1,445,361 | 2,008,642 | 2,136,166 | 1,590,926 | 1,605,236 |
| Sale of goods and rendering  of services | 34,134,568 | 40,226,762 | 45,785,150 | 50,796,701 | 54,860,437 |
| Interest | 225,495 | 427,854 | 109,452 | 101,439 | 106,986 |
| Net GST received | 141,879 | 85,444 | 97,202 | 102,313 | 104,632 |
| Other | 27,109 | 79,500 | 79,500 | 79,500 | – |
| ***Total cash received*** | ***35,974,412*** | ***42,828,202*** | ***48,207,470*** | ***52,670,879*** | ***56,677,291*** |
| **Cash used** |  |  |  |  |  |
| Employees | 539,055 | 653,262 | 769,606 | 569,566 | 577,113 |
| Suppliers | 1,445,257 | 2,209,413 | 1,783,173 | 1,345,260 | 1,319,135 |
| Net GST paid | 144,680 | 86,558 | 94,840 | 102,387 | 104,761 |
| Interest payments on lease liability | 1,555 | 2,462 | 2,536 | 2,611 | 2,691 |
| Participant plan expenses | 33,930,002 | 39,431,223 | 44,967,434 | 49,967,114 | 54,021,243 |
| Other | 2 | – | – | – | – |
| ***Total cash used*** | ***36,060,551*** | ***42,382,918*** | ***47,617,589*** | ***51,986,938*** | ***56,024,943*** |
| **Net cash from/(used by) operating**  **activities** | **(86,139)** | **445,284** | **589,881** | **683,941** | **652,348** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of  non-financial assets | 1,202 | – | – | – | – |
| Proceeds from sale of investments | 7,985,000 | 1,500,000 | – | – | – |
| ***Total cash received*** | ***7,986,202*** | ***1,500,000*** | ***–*** | ***–*** | ***–*** |
| **Cash used** |  |  |  |  |  |
| Purchases of non-financial assets | 30,495 | 24,093 | 23,019 | 23,284 | 23,439 |
| Investments | 7,020,000 | – | – | – | – |
| ***Total cash used*** | ***7,050,495*** | ***24,093*** | ***23,019*** | ***23,284*** | ***23,439*** |
| **Net cash from/(used by) investing**  **activities** | **935,707** | **1,475,907** | **(23,019)** | **(23,284)** | **(23,439)** |

| **FINANCING ACTIVITIES** |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 38,744 | 42,661 | 43,917 | 45,213 | 46,546 |
| ***Total cash used*** | ***38,744*** | ***42,661*** | ***43,917*** | ***45,213*** | ***46,546*** |
| **Net cash from/(used by) financing**  **activities** | **(38,744)** | **(42,661)** | **(43,917)** | **(45,213)** | **(46,546)** |
| **Net increase/(decrease) in cash**  **held** | **810,824** | **1,878,530** | **522,945** | **615,444** | **582,363** |
| Cash and cash equivalents at the  beginning of the reporting period | 1,918,956 | 2,729,780 | 4,608,310 | 5,131,255 | 5,746,699 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **2,729,780** | **4,608,310** | **5,131,255** | **5,746,699** | **6,329,062** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
| Actual | Revised | Forward | Forward | Forward |
|  | budget | estimate | estimate | estimate |
| $'000 | $'000 | $'000 | $'000 | $'000 |
| **PURCHASE OF NON-FINANCIAL**  **ASSETS** |  |  |  |  |  |
| Funded internally from ------------------departmental resources | 31,303 | 24,093 | 23,019 | 23,284 | 23,439 |
| **TOTAL** | **31,303** | **24,093** | **23,019** | **23,284** | **23,439** |
| **RECONCILIATION OF CASH USED**  **TO ACQUIRE ASSETS TO ASSET**  **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 31,303 | 24,093 | 23,019 | 23,284 | 23,439 |
| **Total cash used to acquire assets** | **31,303** | **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)

|  | Buildings | Other | Total |
| --- | --- | --- | --- |
|  | property, |  |
|  | plant and |  |
|  | equipment |  |
| $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |
| Gross book value | 185,257 | 17,913 | 203,170 |
| Gross book value – ROU assets | 283,306 | 1,808 | 285,114 |
| Accumulated depreciation/amortisation and impairment | (95,026) | (8,998) | (104,024) |
| Accumulated depreciation/amortisation and impairment  – ROU assets | (149,726) | (1,675) | (151,401) |
| **Opening net book balance** | **223,811** | **9,048** | **232,859** |
| **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 | 205,369 | 21,894 | 227,263 |
| Gross book value – ROU assets | 331,832 | 2,562 | 334,394 |
| Accumulated depreciation/amortisation and impairment | (110,808) | (14,907) | (125,715) |
| Accumulated depreciation/amortisation and impairment  – ROU assets | (196,110) | (2,435) | (198,545) |
| **Closing net book balance** | **230,283** | **7,114** | **237,397** |

Prepared on Australian Accounting Standards basis.

1. Purchase will be funded internally through departmental resources.

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NDIS Quality and Safeguards Commission

Entity additional estimates statements

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NDIS Quality and Safeguards Commission

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# NDIS Quality and Safeguards Commission

## **Section 1****: Entity overview and resources**

### Strategic direction statement

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

The Entity Resource Statement details the resourcing for entity NDIS Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: NDIS Quality and Safeguards Commission resource statement – Additional estimates for 2023-24 as at February 2024

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations – ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available (b) | *26,567* | 16,873 | – | 16,873 |
| Departmental appropriation | *80,162* | 146,080 | 3,700 | 149,780 |
| s74 External Revenue (c) | *2,442* | – | – | – |
| Departmental capital budget (d) | *1,841* | 3,219 | 1,500 | 4,719 |
| *Total departmental annual appropriations* | *111,012* | *166,172* | *5,200* | *171,372* |
| ***Total departmental resourcing*** | ***111,012*** | ***166,172*** | ***5,200*** | ***171,372*** |
| **Administered** |  |  |  |  |
| Annual appropriations – ordinary annual  services (a) |  |  |  |  |
| Prior year appropriations available (b) | *1,644* | 1,038 | – | 1,038 |
| Outcome 1 | *4,589* | 4,804 | – | 4,804 |
| *Total administered annual appropriations* | *6,233* | *5,842* | *–* | *5,842* |
| ***Total administered resourcing*** | ***6,233*** | ***5,842*** | ***–*** | ***5,842*** |
| **Total resourcing for NDIS Quality**  **and Safeguards Commission** | ***117,245*** | **172,014** | **5,200** | **177,214** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *2022-23* | 2023-24 |
| **Average staffing level (number)** |  |  | *421* | 718 |

Table 1.1: NDIS Quality and Safeguards Commission resource statement – Additional estimates for 2023-24 as at February 2024 (continued)

**Third-party payments from and on behalf of other entities**

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Payments made to other entities for the  provision of services (disclosed above) | *4,700* | 5,512 | 274 | 5,786 |
| Receipts received from other entities for the  provision of services (disclosed above in  s74 External Revenue section above) | *600* | – | – | – |
| Payments made to corporate entities within  the Portfolio |  |  |  |  |
| Department of Social Services | *1,000* | 1,007 | 420 | 1,427 |
| Services Australia | *3,700* | 4,505 | (146) | 4,359 |

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

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

1. *Appropriation Act (No. 1) 2023–2024* and Appropriation Bill (No. 3) 2023–2024*.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity’s 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.*
2. Excludes $1.5m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated external revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NDIS Quality and Safeguards Commission 2023-24 measures since the Budget

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |
| NDIS Review response - initial design and ----consultation |  |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 5,200 | 5,200 | – | – |
| **Total** |  | **5,200** | **5,200** | **–** | **–** |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | – | – | – | – |
| Departmental |  | 5,200 | 5,200 | – | – |
| **Total** |  | **5,200** | **5,200** | **–** | **–** |

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

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for NDIS Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the

2023-24 Budget

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| NDIS Review response - initial design and consultation | 1.2 | 5,200 | 5,200 | – | – |
| **Other Variations** |  |  |  |  |  |
| Net increase | 1.2 | 1,500 | – | – | – |
| Net decrease | 1.2 | (1,500) | – | – | – |
| **Net impact on appropriations for**  **Outcome 1 (departmental)** |  | **5,200** | **5,200** | **–** | **–** |
| **Total net impact on appropriations**  **for Outcome 1** |  | **5,200** | **5,200** | **–** | **–** |

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023-24

|  | *2022-23* | 2023-24 | 2023-24 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Administered items** |  |  |  |  |  |
| Outcome 1 | *–* | – | – | – | – |
| **Total administered** | ***–*** | **–** | **–** | **–** | **–** |
| **Departmental programs** |  |  |  |  |  |
| Outcome 1 | *–* | – | 6,700 | 6,700 | – |
| **Total departmental** | ***–*** | **–** | **6,700** | **6,700** | **–** |
| **Total administered and departmental** | ***–*** | **–** | **6,700** | **6,700** | **–** |

### Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for outcome 1

| Outcome 1:  Promote the delivery of quality supports and services to people with disability under the 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 support to participants |
| **Department of Social Services** |
| **Program**   * Program 3.2 – National Disability Insurance Scheme |
| **Contribution to Outcome 1 made by linked programs**  The linked programs provide for the delivery of the NDIS. |

##### Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and Bill No. 3) | 4,398 | 4,804 | 4,982 | 5,112 | 5,225 |
| **Administered Total** | **4,398** | **4,804** | **4,982** | **5,112** | **5,225** |
| **Total expenses for Program 1.1** | **4,398** | **4,804** | **4,982** | **5,112** | **5,225** |
| **Program 1.2 – Program support for NDIS Quality and Safeguards Commission** | | | | | |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 80,162 | 149,780 | 154,471 | 78,332 | 73,585 |
| s74 External Revenue (a) | 798 | – | – | – | – |
| Expenses not requiring appropriation in the Budget year (b) | 8,645 | 2,264 | 2,078 | 1,933 | 2,081 |
| **Departmental Total** | **89,605** | **152,044** | **156,549** | **80,265** | **75,666** |
| **Total expenses for Program 1.2** | **89,605** | **152,044** | **156,549** | **80,265** | **75,666** |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  (Appropriation Act No. 1 and Bill No. 3) | 4,398 | 4,804 | 4,982 | 5,112 | 5,225 |
| **Administered Total** | **4,398** | **4,804** | **4,982** | **5,112** | **5,225** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 80,162 | 149,780 | 154,471 | 78,332 | 73,585 |
| s74 External Revenue (a) | 798 | – | – | – | – |
| Expenses not requiring appropriation in the Budget year (b) | 8,645 | 2,264 | 2,078 | 1,933 | 2,081 |
| **Departmental Total** | **89,605** | **152,044** | **156,549** | **80,265** | **75,666** |
| **Total expenses for Outcome 1** | **94,003** | **156,848** | **161,531** | **85,377** | **80,891** |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.
3. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance measure for Outcome 1

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

| Outcome 1 – Promote the delivery of quality supports and services to people with disability under the 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** | **Planned Performance Results** |
| 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  2024-27 and beyond | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.1:** Nil. | | |

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission** – To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes. | | |
| **Key Activities** | **Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.** | |
| **Year** | **Performance measures** | **Planned Performance Results** |
| Budget Year  2023-24 | * 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. | * 83 per cent of respondents say they trust the NDIS Commission. * 94 per cent 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  2024-27 and beyond | As per 2023-24 | As per 2023-24 |
| **Material changes to Program 1.2**: Nil. | | |

## **Section 3****: Budgeted financial statements**

### 3.1 Budgeted financial statements

#### 3.1.1 Analysis of budgeted financial statements

**Departmental**

Comprehensive income statement

Revenue from Government in 2023-24 has increased by $69.6 million to $149.8 million. 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 $43.3 million in 2023-24 compared to $44.6 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 $4.7 million under the *Investing in market Quality and Safeguards for People with Disability* budget measure. This capital injection will provide an upgrade to the NDIS Commission’s telephony system, improving the accessibility and quality of service.

Total liabilities for 2023-24 are budgeted to be $26.4 million compared to $30.2 million in 2022-23 caused by a decrease in lease liabilities, as a result of principal repayments.

**Administered**

Income and expenses

The NDIS Commission is expecting to administer a grants program totalling $4.8 million in 2023-24 compared to $4.4 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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 53,558 | 82,463 | 90,483 | 51,119 | 47,564 |
| Suppliers | 23,610 | 63,409 | 59,923 | 23,267 | 23,930 |
| Depreciation and amortisation | 7,585 | 6,054 | 6,057 | 5,828 | 4,144 |
| Finance costs | 159 | 118 | 86 | 51 | 28 |
| Write-down and impairment of assets | 2 | – | – | – | – |
| Other expenses | 4,691 | – | – | – | – |
| **Total expenses** | **89,605** | **152,044** | **156,549** | **80,265** | **75,666** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Other revenue | 798 | – | – | – | – |
| **Total own-source revenue** | **798** | **–** | **–** | **–** | **–** |
| **Net (cost of)/contribution by services** | **(88,807)** | **(152,044)** | **(156,549)** | **(80,265)** | **(75,666)** |
| Revenue from Government | 80,162 | 149,780 | 154,471 | 78,332 | 73,585 |
| **Surplus/(deficit) attributable to the**  **Australian Government** | **(8,645)** | **(2,264)** | **(2,078)** | **(1,933)** | **(2,081)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | 30 | **–** | **–** | **–** | **–** |
| **Total other comprehensive income** | **(8,615)** | **(2,264)** | **(2,078)** | **(1,933)** | **(2,081)** |
| **Total comprehensive income/(loss)**  **attributable to the Australian**  **Government** | **(8,615)** | **(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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive income/(loss) –**  **as per statement of Comprehensive**  **Income** | **(8,615)** | **(2,264)** | **(2,078)** | **(1,933)** | **(2,081)** |
| plus: depreciation/amortisation of  assets funded through  appropriations (DCB) (a) | 3,850 | 2,625 | 2,628 | 2,632 | 2,627 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 3,735 | 3,429 | 3,429 | 3,196 | 1,517 |
| less: lease principal repayments (b) | 3,939 | 3,790 | 3,979 | 3,895 | 2,063 |
| **Net Cash Operating Surplus/(Deficit)** | **(4,969)** | **–** | **–** | **–** | **–** |

Prepared on Australian Accounting Standards basis.

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

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 1,077 | 1,077 | 1,077 | 1,077 | 1,077 |
| Trade and other receivables | 17,266 | 17,267 | 17,267 | 17,267 | 17,267 |
| ***Total financial assets*** | ***18,343*** | ***18,344*** | ***18,344*** | ***18,344*** | ***18,344*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 24,623 | 20,573 | 15,474 | 10,608 | 7,429 |
| Property, plant and equipment | 1,595 | 4,309 | 3,896 | 3,490 | 3,089 |
| Other non-financial assets | 65 | 65 | 65 | 65 | 65 |
| ***Total non-financial assets*** | ***26,283*** | ***24,947*** | ***19,435*** | ***14,163*** | ***10,583*** |
| **Total assets** | **44,626** | **43,291** | **37,779** | **32,507** | **28,927** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 2,764 | 3,152 | 3,152 | 3,152 | 3,152 |
| Other payables | 1,868 | 1,481 | 1,481 | 1,481 | 1,481 |
| ***Total payables*** | ***4,632*** | ***4,633*** | ***4,633*** | ***4,633*** | ***4,633*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 15,881 | 12,091 | 8,112 | 4,217 | 2,154 |
| ***Total interest bearing liabilities*** | ***15,881*** | ***12,091*** | ***8,112*** | ***4,217*** | ***2,154*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 8,467 | 8,467 | 8,467 | 8,467 | 8,467 |
| Other provisions | 1,225 | 1,224 | 1,224 | 1,224 | 1,224 |
| ***Total provisions*** | ***9,692*** | ***9,691*** | ***9,691*** | ***9,691*** | ***9,691*** |
| **Total liabilities** | **30,205** | **26,415** | **22,436** | **18,541** | **16,478** |
| **Net assets** | **14,421** | **16,876** | **15,343** | **13,966** | **12,449** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 14,073 | 18,794 | 19,339 | 19,895 | 20,459 |
| Reserves | 1,706 | 1,707 | 1,707 | 1,707 | 1,707 |
| Retained surplus/(accumulated  deficit) | (1,358) | (3,625) | (5,703) | (7,636) | (9,717) |
| ***Total parent entity interest*** | ***14,421*** | ***16,876*** | ***15,343*** | ***13,966*** | ***12,449*** |
| **Total Equity** | **14,421** | **16,876** | **15,343** | **13,966** | **12,449** |

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of

movement (Budget Year 2023-24)

|  | Retained | Asset | Contributed | Total |
| --- | --- | --- | --- | --- |
|  | earnings | revaluation | equity/ | equity |
|  |  | reserve | capital |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from previous period | (1,358) | 1,706 | 14,073 | 14,421 |
| ***Adjusted opening balance*** | ***(1,358)*** | ***1,706*** | ***14,073*** | ***14,421*** |
| **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 (DCB) | – | – | 4,719 | 4,719 |
| ***Sub-total transactions with owners*** | ***–*** | ***–*** | ***4,719*** | ***4,719*** |
| **Estimated closing balance as at 30 June 2024** | **(3,622)** | **1,706** | **18,792** | **16,876** |
| **Closing balance attributable to the Australian**  **Government** | **(3,622)** | **1,706** | **18,792** | **16,876** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 85,142 | 149,780 | 154,471 | 78,332 | 73,585 |
| Net GST received | 2,784 | – | – | – | – |
| Other | 2,442 | – | – | – | – |
| ***Total cash received*** | ***90,368*** | ***149,780*** | ***154,471*** | ***78,332*** | ***73,585*** |
| **Cash used** |  |  |  |  |  |
| Employees | 52,055 | 82,463 | 90,483 | 51,119 | 47,564 |
| Suppliers | 31,710 | 63,409 | 59,923 | 23,267 | 23,930 |
| Interest payments on lease liability | 147 | 118 | 86 | 51 | 28 |
| Other | 2,442 | – | – | – | – |
| ***Total cash used*** | ***86,354*** | ***145,990*** | ***150,492*** | ***74,437*** | ***71,522*** |
| **Net cash from/(used by) operating**  **activities** | **4,014** | **3,790** | **3,979** | **3,895** | **2,063** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and  equipment and intangibles | 1,224 | 4,719 | 545 | 556 | 564 |
| ***Total cash used*** | ***1,224*** | ***4,719*** | ***545*** | ***556*** | ***564*** |
| **Net cash from/(used by) investing**  **activities** | **(1,224)** | **(4,719)** | **(545)** | **(556)** | **(564)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 1,224 | 4,719 | 545 | 556 | 564 |
| ***Total cash received*** | ***1,224*** | ***4,719*** | ***545*** | ***556*** | ***564*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 3,939 | 3,790 | 3,979 | 3,895 | 2,063 |
| ***Total cash used*** | ***3,939*** | ***3,790*** | ***3,979*** | ***3,895*** | ***2,063*** |
| **Net cash from/(used by) financing**  **activities** | **(2,715)** | **929** | **(3,434)** | **(3,339)** | **(1,499)** |
| **Net increase/(decrease) in cash held** | **75** | **–** | **–** | **–** | **–** |
| Cash and cash equivalents at the  beginning of the reporting period | 1,002 | 1,077 | 1,077 | 1,077 | 1,077 |
| **Cash and cash equivalents at the**  **end of the reporting period** | **1,077** | **1,077** | **1,077** | **1,077** | **1,077** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget - Act No. 1 and  Bill 3 (DCB) | 1,224 | 4,719 | 545 | 556 | 564 |
| **Total new capital appropriations** | **1,224** | **4,719** | **545** | **556** | **564** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *1,224* | *4,719* | *545* | *556* | *564* |
| ***Total items*** | ***1,224*** | ***4,719*** | ***545*** | ***556*** | ***564*** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a) | 1,224 | 4,719 | 545 | 556 | 564 |
| **TOTAL** | **1,224** | **4,719** | **545** | **556** | **564** |
| **RECONCILIATION OF CASH USED**  **TO ACQUIRE ASSETS TO ASSET**  **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 1,224 | 4,719 | 545 | 556 | 564 |
| **Total cash used to acquire assets** | **1,224** | **4,719** | **545** | **556** | **564** |

Prepared on Australian Accounting Standards basis.

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

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

|  | Buildings | Other | Total |
| --- | --- | --- | --- |
|  |  | property, |  |
|  |  | plant and |  |
|  |  | equipment |  |
|  | $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |
| Gross book value | 14,577 | 2,373 | 16,950 |
| Gross book value – ROU assets | 23,050 | – | 23,050 |
| Accumulated depreciation/amortisation and impairment | (3,222) | (778) | (4,000) |
| Accumulated depreciation/amortisation and impairment  – ROU assets | (9,783) | – | (9,783) |
| **Opening net book balance** | **24,622** | **1,595** | **26,217** |
| **CAPITAL ASSET ADDITIONS** |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |
| By purchase - appropriation equity (a) | 1,500 | 3,219 | 4,719 |
| **Total additions** | **1,500** | **3,219** | **4,719** |
| **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 | 16,077 | 5,592 | 21,669 |
| Gross book value – ROU assets | 23,050 | – | 23,050 |
| Accumulated depreciation/amortisation and impairment | (5,342) | (1,283) | (6,625) |
| Accumulated depreciation/amortisation and impairment  – ROU assets | (13,212) | – | (13,212) |
| **Closing net book balance** | **20,573** | **4,309** | **24,882** |

Prepared on Australian Accounting Standards basis.

1. Appropriation ordinary annual services’ refers to funding provided through *Appropriation Act (No. 1)* 2023-24 and Appropriation Bill (No. 3) 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 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES ADMINISTERED ON BEHALF**  **OF GOVERNMENT** |  |  |  |  |  |
| Grants | 4,398 | 4,804 | 4,982 | 5,112 | 5,225 |
| **Total expenses administered on behalf**  **of Government** | **4,398** | **4,804** | **4,982** | **5,112** | **5,225** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and fines | 542 | – | – | – | – |
| ***Total non-taxation revenue*** | ***542*** | ***–*** | **–** | **–** | **–** |
| **Total own-source revenue administered**  **on behalf of Government** | **542** | **–** | **–** | **–** | **–** |
| **Net cost of/(contribution) by services** | **(3,856)** | **(4,804)** | **(4,982)** | **(5,112)** | **(5,225)** |
| **Total comprehensive income/(loss)**  **attributable to the Australian Government** | **(3,856)** | **(4,804)** | **(4,982)** | **(5,112)** | **(5,225)** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Trade and other receivables | 440 | 440 | 440 | 440 | 440 |
| ***Total financial assets*** | ***440*** | ***440*** | ***440*** | ***440*** | ***440*** |
| **Total assets administered on**  **behalf of Government** | **440** | **440** | **440** | **440** | **440** |
| **Net assets/(liabilities)** | **440** | **440** | **440** | **440** | **440** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Fines | 542 | – | – | – | – |
| Net GST received | 440 | – | – | – | – |
| Other | 660 | – | – | – | – |
| ***Total cash received*** | ***1,642*** | **–** | **–** | **–** | **–** |
| **Cash used** |  |  |  |  |  |
| Grants | 4,838 | 4,804 | 4,982 | 5,112 | 5,225 |
| ***Total cash used*** | ***4,838*** | ***4,804*** | ***4,982*** | ***5,112*** | ***5,225*** |
| **Net cash from/(used by) operating**  **activities** | **(3,196)** | **(4,804)** | **(4,982)** | **(5,112)** | **(5,225)** |
| ***Net increase/(decrease) in cash held*** | ***(3,196)*** | ***(4,804)*** | ***(4,982)*** | ***(5,112)*** | ***(5,225)*** |
| Cash and cash equivalents at  beginning of reporting period | – | – | – | – | – |
| Cash from the Official Public  Account for: |  |  |  |  |  |
| – Appropriations | 4,838 | 4,804 | 4,982 | 5,112 | 5,225 |
| *Total cash from Official Public*  *Account* | *4,838* | *4,804* | *4,982* | *5,112* | *5,225* |
| Cash to Official Public Account  for: |  |  |  |  |  |
| – Appropriations | 1,642 | – | – | – | – |
| *Total cash to Official*  *Public Account* | *1,642* | – | – | – | – |
| **Cash and cash equivalents at end**  **of reporting period** | **–** | **–** | **–** | **–** | **–** |

Prepared on Australian Accounting Standards basis.

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Services Australia

Entity additional estimates statements

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# Services Australia

## **Section 1****: Entity overview and resources**

### Strategic direction statement

There have been no significant changes to Services Australia’s strategic direction since the 2023–24 Budget.

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.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Services Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the   
2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4*,* Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Services Australia resource statement — Additional Estimates for   
2023-24 as at February 2024

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |  |
| Prior year appropriations available (a) | *1,305,139* | 1,218,687 | (103,116) | 1,115,571 |
| Annual appropriations - ordinary annual `services |  |  |  |  |
| Departmental appropriation (b, c) | *4,645,527* | 4,374,479 | 343,836 | 4,718,315 |
| s74 External Revenue (d) | *268,606* | 194,045 | 72,635 | 266,680 |
| Departmental capital budget (e) | *179,171* | 184,756 | – | 184,756 |
| Annual appropriations - other services -  non-operating |  |  |  |  |
| Equity injection (f) | *179,386* | 54,916 | 45,625 | 100,541 |
| Total departmental annual appropriations | *5,272,690* | 4,808,196 | 462,096 | 5,270,292 |
| ***Total departmental resourcing*** | ***6,577,829*** | ***6,026,883*** | ***358,980*** | ***6,385,863*** |
| **Administered** |  |  |  |  |
| Prior year appropriations available (g) | *5,029* | 7,219 | (2,567) | 4,652 |
| Annual appropriations - ordinary annual `services |  |  |  |  |
| Outcome 1 (b, c) | *1,266* | 1,230 | 17 | 1,247 |
| s74 retained receipts (h) | *1,266* | 1,230 | 17 | 1,247 |
| Total administered annual appropriations | *7,561* | 9,679 | (2,533) | 7,146 |
| Total administered special appropriations | *600* | 600 | 400 | 1,000 |
| Special accounts |  |  |  |  |
| Opening balance | *293,032* | 246,064 | 3,386 | 249,450 |
| Appropriation receipts (i) | *953* | 1,230 | 17 | 1,247 |
| Non-appropriation receipts (j) | *2,279,325* | 2,263,884 | 91,844 | 2,355,728 |
| Adjustments (k) | *40,534* | 45,748 | (4,679) | 41,069 |
| Total special account receipts | *2,613,844* | 2,556,926 | 90,568 | 2,647,494 |
| *less administered appropriations drawn from*  *annual/special appropriations and credited to*  *special accounts* (i) | *(953)* | *(1,230)* | *(17)* | *(1,247)* |
| ***Total administered resourcing*** | ***2,621,052*** | ***2,565,975*** | ***88,418*** | ***2,654,393*** |
| **Total resourcing for Services Australia** | ***9,198,881*** | **8,592,858** | **447,398** | **9,040,256** |
|  |  |  |  |  |
|  |  |  | *Actual* |  |
|  |  |  | *2022-23* | 2023-24 |
| **Average staffing level (number)** (l) |  |  | *28,312* | 28,570 |

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.  
Prepared on a resourcing (i.e. appropriations available) basis.  
Entity resource statement excludes cash at bank of $20.3 million.

1. The prior year appropriations available in 2023-24 has been reduced for the impact of agreed movements of funds, and other movements in appropriations receivable.
2. 2022-23 Actual available appropriation includes *Supply Act (No. 1) 2022-23, Supply Act (No. 3)   
   2022-23, Appropriation Act (No. 1) 2022-23* and *Appropriation Act (No. 3) 2022-23.*
3. 2023-24 Departmental appropriation includes *Appropriation Act (No. 1) 2023-24* and Appropriation Bill (No. 3) 2023-24.
4. Estimated External Revenue receipts under section 74 of the PGPA Act.

Table 1.1: Services Australia resource statement — Additional Estimates for   
2023-24 as at February 2024 (continued)

1. Departmental capital budget is not separately identified in either the *Appropriation Act (No. 1) 2023-24* or Appropriation Bill (No. 3) 2023-24 and forms part of ordinary annual service items.
2. 2023-24 Equity injection includes *Appropriation Act (No. 2) 2023-24* and Appropriation Bill (No. 4)   
   2023-24.
3. Prior year appropriations available includes the impacts of repealed appropriation acts and appropriation withheld under section 51 of the PGPA Act.
4. Administered repayments received by Services Australia.
5. Amounts credited to special accounts from annual administered appropriations relating to Child Support.
6. 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.
7. 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.
8. The Average Staffing Level (ASL) includes one-off increases of 1,823 ASL in 2023-24 for *Services Australia – additional resourcing* as shown in tables 1.2 and 1.3, and 850 ASL in 2023-24 for *Administration of Emergency Response Payments* approved as part of the 2023-24 Budget.

Table 1.1: Services Australia resource statement — Additional Estimates for   
2023-24 as at February 2024 (continued)

Third-party payments from and on behalf of other entities

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Department of Agriculture, Fisheries and**  **--Forestry** |  |  |  |  |
| Special appropriation – *Farm Household*  *Support Act 2014* s105 payments for Farm  Household Allowance and Exceptional  circumstances relief payments | *75,501* | 49,136 | 1,845 | 50,981 |
| **Total** | ***75,501*** | **49,136** | **1,845** | **50,981** |
| **Department of Education** |  |  |  |  |
| Special appropriation – *A New Tax System*  *(Family Assistance) (Administration) Act 1999* |  |  |  |  |
| – Child Care Subsidy | *11,194,771* | 12,659,081 | 602,068 | 13,261,149 |
| Annual appropriation |  |  |  |  |
| – Tertiary Access Payment | *14,814* | 15,000 | – | 15,000 |
| **Total** | ***11,209,585*** | **12,674,081** | **602,068** | **13,276,149** |
| **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 | *27,462,244* | 30,246,742 | (288,585) | 29,958,157 |
| – Pharmaceutical Benefits | *16,841,546* | 17,274,302 | 379,458 | 17,653,760 |
| Special appropriation – *Private Health*  *Insurance Act 2007* | *6,744,106* | 6,885,379 | 153,609 | 7,038,988 |
| Special appropriation – *Dental Benefits*  *Act 2008* | *315,710* | 349,835 | 50 | 349,885 |
| Special appropriation – *National Health*  *Act 1953 –* Aids and Appliances | *112,412* | 91,261 | – | 91,261 |
| Special appropriation – *Medical Indemnity*  *Agreement Act 2002* | *101,686* | 104,764 | – | 104,764 |
| Special account – Australian Immunisation  Register | *7,754* | 9,819 | – | 9,819 |

Table 1.1: Services Australia resource statement — Additional Estimates for   
2023-24 as at February 2024 (continued)

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

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Department of Health and Aged Care**  **--(continued)** |  |  |  |  |
| Special appropriation – *Midwife Professional*  *Indemnity (Commonwealth Contribution)*  *Scheme Act 2010* | *–* | 1,294 | – | 1,294 |
| Special appropriation – *Aged Care Act 1997* | *19,038,918* | 27,528,155 | 304,345 | 27,832,500 |
| Special appropriation – *National Health Act*  *1953 –* Continence Aids Assistance Scheme | *102,158* | 103,276 | 7,179 | 110,455 |
| Special appropriation – *Public Governance,*  *Performance and Accountability Act 2013* s77 | *689* | 2,000 | – | 2,000 |
| Annual appropriation |  |  |  |  |
| – Pharmaceutical Benefits | *34,466* | – | – | – |
| – Health Workforce | *565,713* | 729,796 | (6,989) | 722,807 |
| – Medical Benefits | *6,472* | 7,614 | – | 7,614 |
| – Primary Care Practice Incentives | *446,319* | 475,295 | – | 475,295 |
| – Preventative Health and Chronic Disease | *458* | 6,841 | 227 | 7,068 |
| – Hearing Services | *494,751* | 517,039 | 986 | 518,025 |
| – COVID-19 Vaccine Claim Scheme | *9,454* | 28,800 | 4,300 | 33,100 |
| **Total** | ***72,284,856*** | **84,362,212** | **554,580** | **84,916,792** |
| **Department of Home Affairs** |  |  |  |  |
| Annual appropriation |  |  |  |  |
| – Asylum Seeker Support | *13,783* | 37,020 | (20,646) | 16,374 |
| **Total** | ***13,783*** | **37,020** | **(20,646)** | **16,374** |
| **Department of Infrastructure, Transport,**  **Regional Development,**  **Communications and the Arts** |  |  |  |  |
| Annual appropriation |  |  |  |  |
| – Bass Strait Passenger Vehicle Equalisation  Scheme | *59,166* | 56,674 | *–* | 56,674 |
| – Tasmanian Freight Equalisation Scheme | *178,523* | 179,977 | *–* | 179,977 |
| **Total** | ***237,689*** | **236,651** | ***–*** | **236,651** |

Table 1.1: Services Australia resource statement — Additional Estimates for   
2023-24 as at February 2024 (continued)

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

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  | *available* | as at | Additional | estimate at |
|  | *appropriation* | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| **Department of Social Services** |  |  |  |  |
| Special appropriation – *Social Security*  *(Administration) Act 1999* | *106,810,849* | 115,739,077 | (526,971) | 115,212,106 |
| Special appropriation – *A New Tax System*  *(Family Assistance) (Administration) Act 1999* | *16,625,521* | 18,428,000 | (1,553,706) | 16,874,294 |
| Special appropriation – *Paid Parental Leave*  *Act 2010* | *2,679,630* | 3,025,447 | 11,682 | 3,037,129 |
| Special appropriation – *Student Assistance*  *Act 1973* | *425,813* | 465,277 | 94 | 465,371 |
| Special appropriation – *National Redress*  *Scheme for Institutional Child Sexual*  *Abuse Act 2018* | *320,968* | 536,830 | – | 536,830 |
| Annual administered appropriation | *10,487* | 15,872 | – | 15,872 |
| **Total** | ***126,873,268*** | **138,210,503** | **(2,068,901)** | **136,141,602** |
| **Department of Veterans' Affairs** |  |  |  |  |
| Special appropriation – *Veterans’ Entitlements*  *Act 1986* and related acts | *2,765,603* | 2,666,714 | 198,172 | 2,864,886 |
| Special appropriation – *Military Rehabilitation*  *and Compensation Act 2004* | *216,778* | 233,285 | (90) | 233,195 |
| Special appropriation – *Safety, Rehabilitation*  *and Compensation (Defence-related Claims)*  *Act 1988* | *6,995* | 11,277 | 180 | 11,457 |
| Special appropriation – *Australian Participants*  *in British Nuclear Tests and British*  *Commonwealth Occupation Force ---------------(Treatment) Act 2006* | *8,365* | 12,371 | (3,453) | 8,918 |
| Special appropriation – *Treatment Benefits*  *(Special Access) Act 2019* | *1,444* | – | 1,510 | 1,510 |
| **Total** | ***2,999,185*** | **2,923,647** | **196,319** | **3,119,966** |
| **National Emergency Management Agency** |  |  |  |  |
| Special appropriation – *Social Security*  *(Administration) Act 1999* |  |  |  |  |
| – Australian Government Disaster Recovery  Payment | *1,467,377* | – | – | – |
| – Disaster Recovery Allowance | *44,372* | – | – | – |
| Annual appropriation |  |  |  |  |
| – Australian Government Disaster Recovery  Payment - Additional Payments | *6,947* | – | – | – |
| – Ex-gratia assistance – New Zealand citizens | *36,000* | 2,000 | – | 2,000 |
| – Pandemic Leave Disaster Payment | *799,524* | – | – | – |
| – High Risk Settings Pandemic Payment | *59,000* | – | – | – |
| **Total** | ***2,413,220*** | **2,000** | **–** | **2,000** |
| **Total payments made on behalf of**  **other entities** | ***216,110,299*** | **238,495,250** | **(734,735)** | **237,760,515** |

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

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

Table 1.1: Services Australia resource statement — Additional Estimates for   
2023-24 as at February 2024 (continued)

Payments made to related entities for the provision of services

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  |  | as at | Additional | estimate at |
|  |  | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Australian Postal Corporation | *44,668* | 32,997 | 20,655 | 53,652 |
| Digital Transformation Agency | *82,209* | 43,998 | – | 43,998 |
| Comcare | *12,079* | 15,417 | (1,475) | 13,942 |
| Reserve Bank of Australia | *12,216* | 12,982 | – | 12,982 |
| Department of Finance | *16,944* | 11,778 | – | 11,778 |
| Commonwealth Superannuation Corporation | *5,451* | 5,574 | – | 5,574 |
| Department of Home Affairs | *920* | 1,913 | – | 1,913 |
| Department of Defence | *1,415* | 1,062 | – | 1,062 |
| Other | *7,883* | 1,980 | 249 | 2,229 |
| **Total payments to related entities for the**  **provision of services** | ***183,785*** | **127,701** | **19,429** | **147,130** |

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

|  | *Actual* | Estimate | Proposed | Total |
| --- | --- | --- | --- | --- |
|  |  | as at | Additional | estimate at |
|  |  | Budget | Estimates | Additional |
|  |  |  |  | Estimates |
|  | *2022-23* | 2023-24 | 2023-24 | 2023-24 |
|  | *$'000* | $'000 | $'000 | $'000 |
| Department of Veterans' Affairs | *58,546* | 80,976 | 24,839 | 105,815 |
| Department of Employment and Workplace  Relations | *48,798* | 35,586 | – | 35,586 |
| National Disability Insurance Agency | *34,325* | 22,157 | 9,256 | 31,413 |
| Australian Electoral Commission | *1,440* | 189 | 18,097 | 18,286 |
| Department of Social Services | *16,656* | 10,043 | 5,278 | 15,321 |
| Australian Taxation Office | *11,665* | 10,300 | 2,503 | 12,803 |
| Department of Education | *3,470* | 2,785 | 5,090 | 7,875 |
| Australian Digital Health Agency | *13,801* | – | 5,829 | 5,829 |
| NDIS Quality and Safeguards Commission | *3,129* | 4,458 | (99) | 4,359 |
| Department of Home Affairs | *3,609* | 2,391 | 1,111 | 3,502 |
| Department of Health and Aged Care | *5,410* | 1,237 | 683 | 1,920 |
| Other | *24,710* | 1,720 | 454 | 2,174 |
| **Total revenue received from related**  **entities for the provision of services** | ***225,559*** | **171,842** | **73,041** | **244,883** |

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

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023-24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Services Australia 2023-24 measures since the Budget (a)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Payment measures** |  |  |  |  |  |
| **Services Australia** |  |  |  |  |  |
| Services Australia – additional  resourcing | 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 228,028 | – | – | – |
| Services Australia’s Improved Safety  for Staff and Customers | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 46,659 | – | – | – |
| Modernising myGov | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 10,782 | 534 | – | – |
| **Cross Portfolio** |  |  |  |  |  |
| Employment White Paper | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 15,097 | 5,519 | 904 | 914 |
| **Department of Agriculture,**  **Fisheries and Forestry** |  |  |  |  |  |
| Farm Household Allowance – eligibility  changes | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 6,896 | 6,517 | 2,209 | 1,778 |
| **Department of Education** |  |  |  |  |  |
| Child Care – additional support | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 1,967 | 50 | – | – |
| **Department of Employment and**  **Workplace Relations** |  |  |  |  |  |
| Better Targeting Employment Services | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 14,216 | 13,590 | 9,328 | 9,149 |
| New Voluntary Pre-Employment  Service for Parents | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 8,524 | 26,316 | 1,920 | (639) |
| **Department of Health and Aged Care** |  |  |  |  |  |
| An Effective and Clinically Appropriate  Medicare | 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | – | (964) | (1,042) | (1,070) |

Table 1.2: Services Australia 2023-24 measures since Budget (continued) (a)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **Department of Health and Aged Care -------(continued)** |  |  |  |  |  |
| Continuation of Aged Care Reform | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 24,388 | 5,805 | 2,956 | 2,736 |
| Continued Support for the COVID-19  Response | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 7,539 | 8,895 | 4,323 | 2,542 |
| National Immunisation Program | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 1,957 | 182 | 108 | 110 |
| Pharmaceutical Benefits Scheme  (PBS) New and Amended Listings | 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | - |
| Departmental payment |  | 713 | (283) | (350) | (355) |
| Urgent Care Clinics and Services | 1.1, 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 649 | 708 | 714 | – |
| **Department of Home Affairs** |  |  |  |  |  |
| Australia’s Humanitarian Program (b) | 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 382 | 1,153 | 1,583 | 2,614 |
| Community Safety Measures in  Response to the High Court’s  Decision in NZYQ v Minister for  Immigration, Citizenship and  Multicultural Affairs & Anor (c) | 1.1, 1.2 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 2,509 | 706 | nfp | nfp |
| **Department of Social Services** |  |  |  |  |  |
| Income Management and Enhanced  Income Management – transition  arrangements (c) | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | nfp | nfp | nfp | – |
| Paid Parental Leave Scheme –  expansion | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 13,600 | 7,718 | 7,887 | 5,258 |

Table 1.2: Services Australia 2023-24 measures since Budget (continued) (a)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  |  | $'000 | $'000 | $'000 | $'000 |
| **National Indigenous Australians**  **Agency** |  |  |  |  |  |
| Youpla Support Program –  continuation (d) | 1.1, 1.2, 1.3 |  |  |  |  |
| Administered payment |  | – | – | – | – |
| Departmental payment |  | 10,547 | 4,904 | 2,874 | 1,793 |
| **Total payment measures** |  |  |  |  |  |
| Administered |  | – | – | – | – |
| Departmental |  | 394,453 | 81,350 | 33,414 | 24,830 |
| **Total** |  | **394,453** | **81,350** | **33,414** | **24,830** |

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

1. Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2023-24 MYEFO under the relevant portfolio.
2. Measure includes amounts related to a decision taken but not yet announced from the 2023-24 Budget.
3. The financial implications for this measure are not for publication (nfp) due to commercial-in-confidence sensitivities.
4. Measure relates to a decision post the 2023-24 MYEFO.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for Services Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023-24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the  
2023-24 Budget (a)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| (net increase) | 1.2 | 17 | 24 | 27 | 32 |
| **Net impact on appropriations for**  **Outcome 1 (administered)** |  | **17** | **24** | **27** | **32** |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| Services Australia – additional resourcing | 1.2 | 231,824 | – | – | – |
| Services Australia’s Improved Safety  for Staff and Customers | 1.1, 1.2, 1.3 | 46,698 | – | – | – |
| Modernising myGov | 1.1, 1.2, 1.3 | 10,782 | 534 | – | – |
| Employment White Paper | 1.1, 1.2, 1.3 | 15,097 | 5,519 | 904 | 914 |
| Farm Household Allowance – eligibility ----------changes | 1.1, 1.2, 1.3 | 6,896 | 6,517 | 2,209 | 1,778 |
| Child Care – additional support | 1.1, 1.2, 1.3 | 1,967 | 50 | – | – |
| Better Targeting Employment Services | 1.1, 1.2, 1.3 | 14,216 | 13,590 | 9,328 | 9,149 |
| New Voluntary Pre-Employment Service for  --Parents | 1.1, 1.2, 1.3 | 8,508 | 26,268 | 1,854 | (706) |
| An Effective and Clinically Appropriate-----------Medicare | 1.2 | – | (964) | (1,042) | (1,070) |
| Continuation of Aged Care Reform | 1.1, 1.2, 1.3 | 24,388 | 5,805 | 2,956 | 2,736 |
| Continued Support for the COVID-19------------ -Response | 1.1, 1.2, 1.3 | 7,539 | 8,895 | 4,323 | 2,542 |
| National Immunisation Program | 1.1, 1.2, 1.3 | 1,957 | 182 | 108 | 110 |
| Pharmaceutical Benefits Scheme (PBS) New --and Amended Listings | 1.2 | 713 | (283) | (350) | (355) |
| Urgent Care Clinics and Services | 1.1, 1.2 | 649 | 708 | 714 | – |
| Australia’s Humanitarian Program (b) | 1.2 | 382 | 1,153 | 1,583 | 2,614 |

Table 1.3: Additional estimates and other variations to outcomes since

2023-24 Budget (a) (continued)

|  | Program | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | impacted | $'000 | $'000 | $'000 | $'000 |
| **Measures (continued)** |  |  |  |  |  |
| Community Safety Measures in  Response to the High Court’s  Decision in NZYQ v Minister for  Immigration, Citizenship and  Multicultural Affairs & Anor (c) | 1.1, 1.2 | 2,509 | 706 | nfp | nfp |
| Income Management and Enhanced  Income Management – transition  arrangements (c) | 1.1, 1.2, 1.3 | nfp | nfp | nfp | – |
| Paid Parental Leave Scheme –  expansion | 1.1, 1.2, 1.3 | 13,600 | 7,718 | 7,887 | 5,258 |
| Youpla Support Program –  continuation (d) | 1.1, 1.2, 1.3 | 10,547 | 4,904 | 2,874 | 1,793 |
| **Changes in Parameters** |  |  |  |  |  |
| (net increase) | 1.1, 1.2, 1.3 | – | 6,254 | 14,893 | 15,694 |
| **Other Variations** (e) |  |  |  |  |  |
| (net increase/decrease) | 1.1, 1.2, 1.3 | nfp | nfp | nfp | nfp |
| **Net impact on appropriations for**  **Outcome 1 (departmental)** |  | **398,272** | **87,556** | **48,241** | **40,457** |
| **Total net impact on appropriations**  **for Outcome 1** |  | **398,289** | **87,580** | **48,268** | **40,489** |

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

1. Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2023-24 MYEFO under the relevant portfolio, as detailed in Table 1.2.
2. Measure amounts related to a decision taken but not yet announced from the 2023-24 Budget.
3. The financial implications for these measures are not for publication (nfp) due to commercial-in-confidence sensitivities.
4. Measure relates to a decision post the 2023-24 MYEFO.
5. Other Variations includes any changes to Agency resourcing which do not relate to Measures or Changes in Parameters, including any reprofiling of previously approved Measures. Other Variations includes amounts that may be sensitive, and as such are not for publication.

### 1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2023-24

|  | *2022-23* | 2023-24 | 2023-24 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
|  | *Available* (a) | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Administered items** |  |  |  |  |  |
| **Outcome 1** | *1,266* | 1,230 | 1,247 | 17 | – |
| **Total administered** | ***1,266*** | **1,230** | **1,247** | **17** | **–** |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1** | *5,123,410* | 4,559,235 | 4,903,071 | 343,836 | – |
| **Total departmental** | ***5,123,410*** | **4,559,235** | **4,903,071** | **343,836** | **–** |
| **Total administered**  **and departmental** | ***5,124,676*** | **4,560,465** | **4,904,318** | **343,853** | **–** |

1. 2022-23 Available includes amounts used to fund activities in 2021-22.

Table 1.5: Appropriation Bill (No. 4) 2023-24

|  | *2022-23* | 2023-24 | 2023-24 | Additional | Reduced |
| --- | --- | --- | --- | --- | --- |
|  | *Available* | Budget | Revised | Estimates | Estimates |
|  | *$'000* | $'000 | $'000 | $'000 | $'000 |
| **Non-operating** |  |  |  |  |  |
| Equity injections | *179,386* | 54,916 | 100,541 | 45,625 | – |
| **Total non-operating** | ***179,386*** | **54,916** | **100,541** | **45,625** | **–** |
| **Total other services** | ***179,386*** | **54,916** | **100,541** | **45,625** | **–** |

## **Section 2:** **Revisions to outcomes and planned performance**

**2.1 Budgeted expenses and performance for Outcome 1**

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

#### Linked programs

|  |
| --- |
| **Australian Digital Health Agency** |
| **Program**   * Program 1.1 – Digital Health |
| **Australian Federal Police** |
| **Program**   * Program 1.1 – Federal Policing – Investigations |
| **Australian Taxation Office** |
| **Programs**   * Program 1.1 – Australian Tax Office * Program 1.12 – Private Health Insurance Rebate |
| **Australian Transaction Reports and Analysis Centre** |
| **Program**   * Program 1.1 – AUSTRAC |
| **Department of Agriculture, Fisheries and Forestry** |
| **Program**   * Program 1.12 – Rural Programs |

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

|  |
| --- |
| **Department of Education** |
| **Programs**   * Program 1.1 – Support for the Child Care System * Program 1.2 – Child Care Subsidy |
| **Department of Employment and Workplace Relations** |
| **Programs**   * Program 1.1 – Employment Services * Program 2.1 – Building Skills and Capability |
| **Department of Foreign Affairs and Trade** |
| **Programs**   * Program 2.1 – Consular Services * Program 2.2 – Passport Services |
| **Department of Health and Aged Care** |
| **Programs**   * Program 1.1 – Health Research, Coordination and Access * Program 1.3 – First Nations Health * Program 1.4 – Health Workforce * Program 1.6 – Primary Health Care Quality and Coordination * Program 1.7 – Primary Care Practice Incentives and Medical Indemnity * Program 1.9 – Immunisation * Program 2.1 – Medical Benefits * Program 2.2 – Hearing Services * Program 2.3 – Pharmaceutical Benefits * Program 2.4 – Private Health Insurance * Program 2.5 – Dental Services * Program 2.7 – Assistance through Aids and Appliances * Program 3.2 – Aged Care Services |

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

|  |
| --- |
| **Department of Home Affairs** |
| **Programs**   * Program 1.2 – National Security and 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** |
| **Program**   * Program 1.2 – Australian Government Disaster & Emergency Financial Support |
| **Department of Infrastructure, Transport, Regional Development, Communications and the Arts** |
| **Program**   * Program 2.1 – Surface Transport |
| **Department of Social Services** |
| **Programs**   * Program 1.1 – Support for Families * Program 1.2 – Paid Parental Leave * Program 1.3 – Support for Seniors * Program 1.4 – Financial Support for People with Disability * Program 1.5 – Financial Support for Carers * Program 1.6 – Working Age Payments * Program 1.7 – Student Payments * Program 2.1 – Families and Communities * Program 3.1 – Disability and Carers * Program 3.2 – National Disability Insurance Scheme |

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

|  |
| --- |
| **Department of Veterans’ Affairs** |
| **Programs**   * Program 1.1 – Veterans' Income Support and Allowances * Program 2.1 – General Medical Consultations and Services * Program 2.2 – Veterans' Hospital Services * Program 2.3 – Veterans' Pharmaceuticals Benefits * Program 2.4 – Veterans' Community Care and Support * Program 2.5 – Veterans' Counselling and Other Health Services * Program 2.6 – Military Rehabilitation and Compensation Acts – Health and Other Care Services |
| **National Disability Insurance Agency** |
| **Programs**   * Program 1.1 – Reasonable and necessary supports for participants * Program 1.2 – Agency costs |
| **NDIS Quality and Safeguards Commission** |
| **Program**   * Program 1.2 – Program Support for the NDIS Quality and Safeguards Commission |
| **National Indigenous Australians Agency** |
| **Program**   * Program 1.1 – Indigenous Advancement – Jobs, Land and the Economy |
| **Organ and Tissue Authority** |
| **Program**   * Program 1.1 – A Nationally Coordinated System for Organ and Tissue Donation for Transplantation |
| **Professional Services Review** |
| **Program**   * Program 1.1 – Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme |
| **Contribution made by Outcome 1** Outcome 1 contributes to the linked programs above by the provision of a range of information, services and payments on behalf of the entities listed within Australia and where applicable, overseas*.* |

##### Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Program 1.1 – Strategy and Corporate Enabling** | | |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 675,033 | 630,066 | 603,650 | 567,542 | 616,996 |
| s74 External Revenue | 45,776 | 33,540 | 27,731 | 28,501 | 28,921 |
| Expenses not requiring appropriation  in the Budget year (a) | 528,178 | 415,054 | 407,012 | 406,926 | 430,614 |
| **Departmental Total** | **1,248,987** | **1,078,660** | **1,038,393** | **1,002,969** | **1,076,531** |
| **Total expenses for Program 1.1** | **1,248,987** | **1,078,660** | **1,038,393** | **1,002,969** | **1,076,531** |
| **Program 1.2 – Customer Service Delivery** | |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  ---(Appropriation Act No. 1 and Bill No. 3) | 953 | 1,247 | 1,278 | 1,301 | 1,325 |
| Special accounts |  |  |  |  |  |
| Child Support special account | 1,781,069 | 1,905,864 | 1,948,133 | 1,983,206 | 2,019,243 |
| Expenses not requiring appropriation  in the Budget year (a) | 142,512 | 94,304 | 100,168 | 100,989 | 101,587 |
| **Administered Total** | **1,924,534** | **2,001,415** | **2,049,579** | **2,085,496** | **2,122,155** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 2,560,945 | 2,785,577 | 2,262,241 | 2,284,983 | 2,273,078 |
| s74 External Revenue | 106,810 | 143,023 | 82,472 | 72,675 | 70,119 |
| Expenses not requiring appropriation  in the Budget year (a) | 22,156 | 423 | 241 | 973 | 6,334 |
| **Departmental Total** | **2,689,911** | **2,929,023** | **2,344,954** | **2,358,631** | **2,349,531** |
| **Total expenses for Program 1.2** | **4,614,445** | **4,930,438** | **4,394,533** | **4,444,127** | **4,471,686** |
| **Program 1.3 – Technology and Transformation** | |  |  |  |  |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 1,050,760 | 907,655 | 712,123 | 706,448 | 670,280 |
| s74 External Revenue (b) | 83,016 | 65,220 | 45,719 | 40,069 | 39,522 |
| Expenses not requiring appropriation  in the Budget year (a) | 490,975 | 286,597 | 248,065 | 214,973 | 159,878 |
| **Departmental Total** | **1,624,751** | **1,259,472** | **1,005,907** | **961,490** | **869,680** |
| **Total expenses for Program 1.3** | **1,624,751** | **1,259,472** | **1,005,907** | **961,490** | **869,680** |

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  | expenses | estimated | estimate | estimate | estimate |
|  |  | expenses |  |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Outcome 1 Totals by appropriation type** | | | | | |
| Administered expenses |  |  |  |  |  |
| Ordinary annual services  ----(Appropriation Act No.1 and Bill No. 3) | 953 | 1,247 | 1,278 | 1,301 | 1,325 |
| Special accounts |  |  |  |  |  |
| Child Support special account | 1,781,069 | 1,905,864 | 1,948,133 | 1,983,206 | 2,019,243 |
| Expenses not requiring appropriation  in the Budget year (a) | 142,512 | 94,304 | 100,168 | 100,989 | 101,587 |
| **Administered Total** | **1,924,534** | **2,001,415** | **2,049,579** | **2,085,496** | **2,122,155** |
| Departmental expenses |  |  |  |  |  |
| Departmental appropriation | 4,286,738 | 4,323,298 | 3,578,014 | 3,558,973 | 3,560,354 |
| s74 External Revenue (b) | 235,602 | 241,783 | 155,922 | 141,245 | 138,562 |
| Expenses not requiring appropriation  in the Budget year (a) | 1,041,309 | 702,074 | 655,318 | 622,872 | 596,826 |
| **Departmental Total** | **5,563,649** | **5,267,155** | **4,389,254** | **4,323,090** | **4,295,742** |
| **Total expenses for Outcome 1** | **7,488,183** | **7,268,570** | **6,438,833** | **6,408,586** | **6,417,897** |

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

1. ‘Expenses not requiring appropriation in the Budget year’ 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.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act, adjusted for $12.0 million in 2022-23, $24.9 million in 2023-24, $23.1 million in 2024-25, $22.8 million in 2025-26, and $22.9 million in 2026-27, for purchases of non-financial assets.

Table 2.1.2: Performance measure 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.

| Outcome 1 – Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government; with a focus on contemporary service delivery and customer experience. | | |
| --- | --- | --- |
| **Program 1.1 – Strategy and Corporate Enabling** – Set Services Australia’s strategic direction, deliver corporate functions and build capability. | | |
| **Key Activity** | **Build staff and organisational capability to deliver an enhanced customer experience** – We have an adaptive workforce, leadership and corporate culture tailored to respond to customer feedback. | |
| **Year** | **Performance measures** | **Planned performance 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 measure for Outcome 1 (continued)

| **Program 1.2 – Customer Service Delivery** – Design and deliver a range of government services to Australians through a range of service delivery channels including face‑to‑face, telephony and digital, and protect the integrity of government outlays. | | |
| --- | --- | --- |
| **Key Activity** | **Deliver quality government services and payments to Australians** – We provide customers with easy and efficient access to services, support and payments for a seamless experience. | |
| **Year** | **Performance measures** | **Planned performance results** |
| Budget Year  2023-24 | Administrative correctness of payments | Greater than or equal to 98 per cent |
| Customers served within 15 minutes | Greater than or equal to 70 per cent |
| Work processed within timeliness standards | Greater than or equal to 90 per cent |
| Forward Estimate  2024-25 | Administrative correctness of payments | Greater than or equal to 98 per cent |
| Customers served within 15 minutes | Greater than or equal to 70 per cent |
| Work processed within timeliness standards | Greater than or equal to 90 per cent |
| Forward Estimate  2025-26 | Administrative correctness of payments | Greater than or equal to 98 per cent |
| Customers served within 15 minutes | Greater than or equal to 70 per cent |
| Work processed within timeliness standards | Greater than or equal to 90 per cent |
| Forward Estimate  2026-27 | Administrative correctness of payments | Greater than or equal to 98 per cent |
| Customers served within 15 minutes | Greater than or equal to 70 per cent |
| Work processed within timeliness standards | Greater than or equal to 90 per cent |

Table 2.1.2: Performance measure for Outcome 1 (continued)

|  |  |  |
| --- | --- | --- |
| **Program 1.3 – Technology and Transformation** – Provide a robust ICT network and deliver major transformation projects, including ICT shared services. | | |
| **Key Activity** | **Deliver digital and technological capability** – We invest in our technology and systems to sustain and strengthen the digital experience for customers. | |
| **Year** | **Performance measures** | **Planned performance 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: Special account flows and budgeted financial statements

### 3.1 Special account flows and balances

#### Estimates of special account flows and balances

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

**Table 3.1: Estimates of administered special account flows and balances**

|  | Outcome | Opening | Receipts | Payments | Adjustments | Closing |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | balance |  |  |  | balance |
|  |  | $'000 | $'000 | $'000 | $'000 | $'000 |
| Child Support Account | 1 |  |  |  |  |  |
| **2023-24** |  | **98,702** | **1,839,116** | **(1,880,185)** | **41,069** | **98,702** |
| *2022-23* |  | *93,413* | *1,799,473* | *(1,834,718)* | *40,534* | *98,702* |
| Recovery of Compensation  for Health Care & Other  Services Special Account | 1 |  |  |  |  |  |
| **2023-24** |  | **150,497** | **516,619** | **(516,619)** | **-** | **150,497** |
| *2022-23* |  | *199,454* | *479,605* | *(528,562)* | *-* | *150,497* |
| Services for Other Entities  and Trust Moneys — Special  Account | 1 |  |  |  |  |  |
| **2023-24** |  | **251** | **1,240** | **(1,240)** | **–** | **251** |
| *2022-23* |  | *165* | *1,200* | *(1,114)* | *–* | *251* |
| **Total special accounts**  **2023-24 Budget estimate** |  | **249,450** | **2,356,975** | **(2,398,044)** | **41,069** | ***249,450*** |
|  |  |  |  |  |  |  |
| *Total special accounts* |  |  |  |  |  |  |
| *2022-23 actual* (a) |  | *293,032* | *2,280,278* | *(2,364,394)* | *40,534* | *249,450* |

1. The variance between the 2022-23 actual closing balance and amounts displayed in tables 3.9 and 3.10 relates to timing differences impacting cash, as reported in the Services Australia Annual Report 2022‑23.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

Detailed analysis of budgeted financial statements was included within pages 205-216 of the Portfolio Budget Statements 2023-24, Budget Related Paper No. 1.14 Social Services Portfolio.

Changes within the budgeted financial statements since the 2023-24 Budget are the result of new measures or other budget variations, which have been detailed in Table 1.3, or category reclassifications.

### 3.2.2 Budgeted financial statements

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 3,078,883 | 3,103,507 | 2,772,534 | 2,820,504 | 2,845,675 |
| Suppliers | 1,435,775 | 1,446,361 | 941,822 | 859,874 | 833,189 |
| Depreciation and amortisation | 781,742 | 697,832 | 653,148 | 620,702 | 594,656 |
| Finance costs | 29,122 | 16,084 | 18,338 | 18,558 | 18,728 |
| Write-down and impairment of assets | 232,609 | *–* | – | – | *–* |
| Other expenses | 5,518 | 3,371 | 3,412 | 3,452 | 3,494 |
| **Total expenses** | **5,563,649** | **5,267,155** | **4,389,254** | **4,323,090** | **4,295,742** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Rendering of services | 233,646 | 250,893 | 162,477 | 147,298 | 144,366 |
| Rental income | 13,957 | 15,786 | 16,569 | 16,736 | 17,117 |
| Resources received free of charge | 4,713 | 3,924 | 2,170 | 2,170 | 2,170 |
| Other revenue | 1,981 | 318 | – | – | – |
| **Total own-source revenue** | **254,297** | **270,921** | **181,216** | **166,204** | **163,653** |
| **Gains** |  |  |  |  |  |
| Other gains | 20,264 | – | – | – | – |
| **Total gains** | **20,264** | – | – | – | – |
| **Total own-source income** | **274,561** | **270,921** | **181,216** | **166,204** | **163,653** |
| **Net cost of services** | **(5,289,088)** | **(4,996,234)** | **(4,208,038)** | **(4,156,886)** | **(4,132,089)** |
| Revenue from Government | 4,645,527 | 4,718,315 | 3,932,455 | 3,914,259 | 3,919,928 |
| **Deficit attributable to the**  **Australian Government** | **(643,561)** | **(277,919)** | **(275,583)** | **(242,627)** | **(212,161)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | 38,103 | – | – | – | – |
| **Total other comprehensive income** | **38,103** | **–** | **–** | **–** | **–** |
| **Total comprehensive deficit**  **attributable to the Australian**  **Government** | **(605,458)** | **(277,919)** | **(275,583)** | **(242,627)** | **(212,161)** |

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

| **Note: Impact of net cash appropriation arrangements** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **Total comprehensive deficit**  **– as per statement of**  **Comprehensive Income** | **(605,458)** | **(277,919)** | **(275,583)** | **(242,627)** | **(212,161)** |
| plus: depreciation/amortisation of  assets funded through  appropriations (a) | 386,741 | 337,326 | 295,998 | 259,613 | 229,525 |
| plus: depreciation/amortisation  expenses for ROU assets (b) | 395,001 | 360,506 | 357,150 | 361,089 | 365,131 |
| plus: write-down and impairment of ----- assets | 232,609 | – | – | – | – |
| less: changes in asset revaluation----- ---surplus | (38,103) | – | – | – | – |
| less: lease principal repayments | (370,362) | (395,017) | (354,441) | (355,286) | (359,574) |
| **Net Cash Operating Surplus** (c) | **428** | **24,896** | **23,124** | **22,789** | **22,921** |

Prepared on Australian Accounting Standards basis.

1. 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 3.6 Departmental Capital Budget Statement.
2. Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.
3. ‘Net Cash Operating Surplus’ within budget estimates relates to section 74 receipts which will be used for the purchase of non-financial assets.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 20,267 | 20,267 | 20,267 | 20,267 | 20,267 |
| Trade and other receivables | 1,258,939 | 1,221,648 | 1,238,416 | 1,238,809 | 1,238,731 |
| ***Total financial assets*** | ***1,279,206*** | ***1,241,915*** | ***1,258,683*** | ***1,259,076*** | ***1,258,998*** |
| **Non-financial assets** |  |  |  |  |  |
| Land and buildings | 2,257,134 | 2,352,072 | 2,328,636 | 2,000,462 | 1,670,720 |
| Property, plant and equipment | 381,055 | 352,928 | 387,060 | 385,169 | 389,765 |
| Software | 894,260 | 918,490 | 844,146 | 801,113 | 751,322 |
| Other non-financial assets | 116,759 | 96,184 | 96,184 | 96,184 | 96,184 |
| ***Total non-financial assets*** | ***3,649,208*** | ***3,719,674*** | ***3,656,026*** | ***3,282,928*** | ***2,907,991*** |
| **Total assets** | **4,928,414** | **4,961,589** | **4,914,709** | **4,542,004** | **4,166,989** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 233,356 | 191,564 | 180,244 | 170,007 | 159,769 |
| Employee benefits | 77,991 | 98,468 | 108,706 | 118,944 | 129,182 |
| Other payables | 27,430 | 27,520 | 27,957 | 27,943 | 27,941 |
| ***Total payables*** | ***338,777*** | ***317,552*** | ***316,907*** | ***316,894*** | ***316,892*** |
| **Interest bearing liabilities** |  |  |  |  |  |
| Leases | 2,009,392 | 2,033,055 | 2,032,312 | 1,677,026 | 1,317,452 |
| ***Total interest bearing liabilities*** | ***2,009,392*** | ***2,033,055*** | ***2,032,312*** | ***1,677,026*** | ***1,317,452*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 812,183 | 835,389 | 852,802 | 853,208 | 853,132 |
| Other provisions | 61,875 | 62,028 | 62,028 | 62,028 | 62,028 |
| ***Total provisions*** | ***874,058*** | ***897,417*** | ***914,830*** | ***915,236*** | ***915,160*** |
| **Total liabilities** | **3,222,227** | **3,248,024** | **3,264,049** | **2,909,156** | **2,549,504** |
| **Net assets** | **1,706,187** | **1,713,565** | **1,650,660** | **1,632,848** | **1,617,485** |
| **EQUITY\*** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| Contributed equity | 4,158,852 | 4,444,149 | 4,656,827 | 4,881,642 | 5,078,440 |
| Asset revaluation reserve | 307,519 | 307,519 | 307,519 | 307,519 | 307,519 |
| Accumulated deficit | (2,760,184) | (3,038,103) | (3,313,686) | (3,556,313) | (3,768,474) |
| ***Total parent entity interest*** | ***1,706,187*** | ***1,713,565*** | ***1,650,660*** | ***1,632,848*** | ***1,617,485*** |
| **Total equity** | **1,706,187** | **1,713,565** | **1,650,660** | **1,632,848** | **1,617,485** |

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2023-24)

|  | Accumulated | Asset | Contributed | Total |
| --- | --- | --- | --- | --- |
|  | deficit | revaluation | equity | equity |
|  |  | reserve |  |  |
|  | $'000 | $'000 | $'000 | $'000 |
| **Opening balance as at 1 July 2023** |  |  |  |  |
| Balance carried forward from  previous period | (2,760,184) | 307,519 | 4,158,852 | 1,706,187 |
| ***Adjusted opening balance*** | ***(2,760,184)*** | ***307,519*** | ***4,158,852*** | ***1,706,187*** |
| **Comprehensive income** |  |  |  |  |
| Deficit for the period | (277,919) | – | – | (277,919) |
| ***Total comprehensive income*** | ***(277,919)*** | **–** | **–** | ***(277,919)*** |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Equity injection – Appropriation | *–* | *–* | 100,541 | 100,541 |
| Departmental Capital Budget | *–* | *–* | 184,756 | 184,756 |
| ***Sub-total transactions with owners*** | ***–*** | ***–*** | ***285,297*** | ***285,297*** |
| **Closing balance attributable to the**  **Australian Government** | **(3,038,103)** | **307,519** | **4,444,149** | **1,713,565** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Appropriations | 5,379,923 | 5,103,785 | 4,262,586 | 4,172,723 | 4,183,210 |
| Rendering of services | 268,606 | 266,680 | 179,051 | 164,046 | 161,484 |
| GST on rendering of services | 4,259 | 2,180 | 2,214 | 2,241 | 2,274 |
| Net GST received | 244,999 | 197,182 | 136,938 | 98,121 | 106,458 |
| Other (a) | 103,838 | 318 | – | – | – |
| ***Total cash received*** | ***6,001,625*** | ***5,570,145*** | ***4,580,789*** | ***4,437,131*** | ***4,453,426*** |
| **Cash used** |  |  |  |  |  |
| Employees | 3,073,900 | 3,059,824 | 2,744,883 | 2,809,860 | 2,835,513 |
| Suppliers | 1,666,776 | 1,663,791 | 1,090,124 | 968,303 | 949,989 |
| Interest payments on lease liability | 28,173 | 15,440 | 17,639 | 17,851 | 18,012 |
| Amounts transferred to the Official  Public Account | 623,106 | 408,180 | 346,904 | 258,869 | 263,205 |
| Other | 110,478 | 2,997 | 3,674 | 4,173 | 4,212 |
| ***Total cash used*** | ***5,502,433*** | ***5,150,232*** | ***4,203,224*** | ***4,059,056*** | ***4,070,931*** |
| **Net cash from operating activities** | **499,192** | **419,913** | **377,565** | **378,075** | **382,495** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property,  plant and equipment | 1,404 | – | – | – | – |
| ***Total cash received*** | ***1,404*** | **–** | **–** | **–** | **–** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant and  equipment and intangibles | 539,060 | 370,193 | 235,802 | 247,604 | 219,719 |
| ***Total cash used*** | ***539,060*** | ***370,193*** | ***235,802*** | ***247,604*** | ***219,719*** |
| **Net cash used by investing activities** | **(537,656)** | **(370,193)** | **(235,802)** | **(247,604)** | **(219,719)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity (b) | 410,857 | 345,297 | 212,678 | 224,815 | 196,798 |
| ***Total cash received*** | ***410,857*** | ***345,297*** | ***212,678*** | ***224,815*** | ***196,798*** |
| **Cash used** |  |  |  |  |  |
| Principal payments on lease liability | 370,362 | 395,017 | 354,441 | 355,286 | 359,574 |
| ***Total cash used*** | ***370,362*** | ***395,017*** | ***354,441*** | ***355,286*** | ***359,574*** |
| **Net cash from/(used by)**  **financing activities** | **40,495** | **(49,720)** | **(141,763)** | **(130,471)** | **(162,776)** |
| **Net increase in cash held** | **2,031** | **–** | **–** | **–** | **–** |
| Cash and cash equivalents at the  beginning of the reporting period | 18,236 | 20,267 | 20,267 | 20,267 | 20,267 |
| **Cash and cash equivalents at**  **the end of the reporting period** | **20,267** | **20,267** | **20,267** | **20,267** | **20,267** |

Prepared on Australian Accounting Standards basis.

1. Receipts for pass-through costs are estimated as net expense payments for the revised budget and forward estimate periods.
2. Cash received for contributed equity includes amounts to and from prior year appropriations available.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital Budget – Act No. 1 and  Bill 3 (DCB) | 179,171 | 184,756 | 190,365 | 193,303 | 195,444 |
| Equity Injections – Act No. 2 and  Bill 4 | 179,386 | 100,541 | 22,313 | 31,512 | 1,354 |
| **Total new capital appropriations** | **358,557** | **285,297** | **212,678** | **224,815** | **196,798** |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *358,557* | *285,297* | *212,678* | *224,815* | *196,778* |
| ***Total items*** | ***358,557*** | ***285,297*** | ***212,678*** | ***224,815*** | ***196,778*** |
| **PURCHASE OF NON-FINANCIAL**  **ASSETS** |  |  |  |  |  |
| Funded by capital appropriations (a, b, c) | 231,686 | 160,541 | 22,313 | 31,512 | 1,354 |
| Funded by capital appropriation –  --DCB (c, d) | 179,171 | 184,756 | 190,365 | 193,303 | 195,444 |
| Funded internally from departmental  resources (e) | 128,203 | 24,896 | 23,124 | 22,789 | 22,921 |
| **TOTAL** | **539,060** | **370,193** | **235,802** | **247,604** | **219,719** |
| **RECONCILIATION OF CASH USED TO**  **ACQUIRE ASSETS TO ASSET**  **MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 539,060 | 370,193 | 235,802 | 247,604 | 219,719 |
| **Total cash used to acquire assets** | **539,060** | **370,193** | **235,802** | **247,604** | **219,719** |

Prepared on Australian Accounting Standards basis.

1. Includes Appropriation Bill (No. 4) 2023-24 and previous Appropriation Acts 2, 4 and 6.
2. Includes the reprofiling of $60.0 million from 2022-23 to 2023-24.
3. Includes the reprofiling of $112.3 million from 2021-22 to 2022-23.
4. Purchases of non-financial assets include purchases funded through prior year appropriations available.
5. The 2022-23 actual purchases are partly funded from section 74 receipts. Budget estimates are funded from section 74 receipts.

Table 3.7: Statement of departmental asset movements (Budget Year 2023-24)

|  | Land | Buildings | Property, | Software | Total |
| --- | --- | --- | --- | --- | --- |
|  |  |  | plant and |  |  |
|  |  |  | equipment |  |  |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2023** |  |  |  |  |  |
| Gross book value | 4,225 | 439,324 | 465,483 | 2,014,236 | 2,923,268 |
| Gross book value – ROU assets | 1,178 | 3,211,012 | 195,938 | – | 3,408,128 |
| Accumulated depreciation/  amortisation and impairment | – | (18,667) | (159,871) | (1,119,976) | (1,298,514) |
| Accumulated depreciation/amortisation  and impairment – ROU assets | (139) | (1,379,799) | (120,495) | – | (1,500,433) |
| **Opening net book balance** | **5,264** | **2,251,870** | **381,055** | **894,260** | **3,532,449** |
| **Capital asset additions** |  |  |  |  |  |
| **Estimated expenditure on new**  **or replacement assets** |  |  |  |  |  |
| By purchase - appropriation equity (a, b) | – | – | 33,405 | 127,136 | 160,541 |
| By purchase - appropriation  ordinary annual services (c) | – | 113,338 | 14,860 | 56,558 | 184,756 |
| By purchase - appropriation ordinary  annual services - ROU assets | – | 394,632 | 24,048 | – | 418,680 |
| By purchase - other | – | – | 24,896 | – | 24,896 |
| **Total additions** | **–** | **507,970** | **97,209** | **183,694** | **788,873** |
| **Other movements** |  |  |  |  |  |
| Depreciation/amortisation expense | – | (72,126) | (105,736) | (159,464) | (337,326) |
| Depreciation/amortisation on  -ROU assets | (39) | (340,867) | (19,600) | – | (360,506) |
| **Total other movements** | **(39)** | **(412,993)** | **(125,336)** | **(159,464)** | **(697,832)** |
| **As at 30 June 2024** |  |  |  |  |  |
| Gross book value | 4,225 | 552,662 | 538,644 | 2,197,930 | 3,293,461 |
| Gross book value – ROU assets | 1,178 | 3,605,644 | 219,986 | – | 3,826,808 |
| Accumulated depreciation/amortisation  and impairment | – | (90,793) | (265,607) | (1,279,440) | (1,635,840) |
| Accumulated depreciation/amortisation  and impairment – ROU assets | (178) | (1,720,666) | (140,095) | – | (1,860,939) |
| **Closing net book balance** | **5,225** | **2,346,847** | **352,928** | **918,490** | **3,623,490** |

Prepared on Australian Accounting Standards basis.

1. ‘Appropriation equity’ refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No. 4) 2023­-24, or previous Appropriation Acts 2, 4 and 6.
2. Includes the reprofiling of $60.0 million from 2022-23 to 2023-24.
3. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 3)   
   2023-­24, or previous Appropriation Acts 1, 3 and 5.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **EXPENSES** |  |  |  |  |  |
| Child support maintenance expense | 1,782,022 | 1,907,111 | 1,949,411 | 1,984,507 | 2,020,568 |
| Write-down and impairment of assets | 142,512 | 94,304 | 100,168 | 100,989 | 101,587 |
| **Total expenses administered on**  **behalf of Government** | **1,924,534** | **2,001,415** | **2,049,579** | **2,085,496** | **2,122,155** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Child support maintenance revenue | 1,916,226 | 1,989,119 | 2,037,255 | 2,073,134 | 2,109,999 |
| Compensation recovery for health  care services | 53,010 | 51,587 | 51,587 | 51,587 | 51,587 |
| Fees and fines | 11,348 | 19,542 | 20,023 | 20,381 | 20,749 |
| Other revenue | 101 | 330 | 330 | 330 | 330 |
| ***Total non-taxation revenue*** | ***1,980,685*** | ***2,060,578*** | ***2,109,195*** | ***2,145,432*** | ***2,182,665*** |
| **Total own-source revenue**  **administered on behalf**  **of Government** | **1,980,685** | **2,060,578** | **2,109,195** | **2,145,432** | **2,182,665** |
| **Gains** |  |  |  |  |  |
| Other gains (a) | 7,987 | 10,000 | 10,000 | 10,000 | 10,000 |
| **Total gains administered on behalf**  **of Government** | **7,987** | **10,000** | **10,000** | **10,000** | **10,000** |
| **Total own-sourced income**  **administered on behalf**  **of Government** | **1,988,672** | **2,070,578** | **2,119,195** | **2,155,432** | **2,192,665** |
| **Net contribution by services** | **64,138** | **69,163** | **69,616** | **69,936** | **70,510** |
| **Total comprehensive income** | **64,138** | **69,163** | **69,616** | **69,936** | **70,510** |

Prepared on Australian Accounting Standards basis.

1. ‘Other gains’ reflects the Agency’s expected reversals of child support receivables previously written down.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 211,460 | 211,460 | 211,460 | 211,460 | 211,460 |
| Child support receivables | 988,856 | 1,055,808 | 1,119,454 | 1,184,152 | 1,250,177 |
| Trade and other receivables | 20,577 | 20,674 | 20,727 | 20,780 | 20,833 |
| ***Total financial assets*** | ***1,220,893*** | ***1,287,942*** | ***1,351,641*** | ***1,416,392*** | ***1,482,470*** |
| **Total assets administered on**  **behalf of Government** | **1,220,893** | **1,287,942** | **1,351,641** | **1,416,392** | **1,482,470** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Child support and other payables | 42,177 | 42,166 | 42,166 | 42,166 | 42,166 |
| Recovery of compensation payable | 9,764 | 9,775 | 9,775 | 9,775 | 9,775 |
| Child support payments received  in advance | 30,032 | 30,032 | 30,032 | 30,032 | 30,032 |
| ***Total payables*** | ***81,973*** | ***81,973*** | ***81,973*** | ***81,973*** | ***81,973*** |
| **Provisions** |  |  |  |  |  |
| Child support provisions | 985,384 | 1,050,333 | 1,111,851 | 1,174,382 | 1,237,951 |
| Recovery of compensation provisions | 128,647 | 128,647 | 128,647 | 128,647 | 128,647 |
| ***Total provisions*** | ***1,114,031*** | ***1,178,980*** | ***1,240,498*** | ***1,303,029*** | ***1,366,598*** |
| **Total liabilities administered on**  **behalf of Government** | **1,196,004** | **1,260,953** | **1,322,471** | **1,385,002** | **1,448,571** |
| **Net assets** | **24,889** | **26,989** | **29,170** | **31,390** | **33,899** |

Prepared on Australian Accounting Standards basis.

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

|  | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| --- | --- | --- | --- | --- | --- |
|  | Actual | Revised | Forward | Forward | Forward |
|  |  | budget | estimate | estimate | estimate |
|  | $'000 | $'000 | $'000 | $'000 | $'000 |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Child support | 1,831,182 | 1,858,164 | 1,904,311 | 1,938,675 | 1,973,956 |
| Health compensation | 479,605 | 517,769 | 528,480 | 540,322 | 604,925 |
| ***Total cash received*** | ***2,310,787*** | ***2,375,933*** | ***2,432,791*** | ***2,478,997*** | ***2,578,881*** |
| **Cash used** |  |  |  |  |  |
| Child support | 1,814,014 | 1,842,838 | 1,888,613 | 1,922,696 | 1,957,692 |
| Health compensation | 467,784 | 466,032 | 476,743 | 488,585 | 553,188 |
| ***Total cash used*** | ***2,281,798*** | ***2,308,870*** | ***2,365,356*** | ***2,411,281*** | ***2,510,880*** |
| **Net cash from operating activities** | **28,989** | **67,063** | **67,435** | **67,716** | **68,001** |
| ***Net increase in cash held*** | ***28,989*** | ***67,063*** | ***67,435*** | ***67,716*** | ***68,001*** |
| Cash and cash equivalents at  beginning of reporting period | 246,064 | 211,460 | 211,460 | 211,460 | 211,460 |
| Cash from Official Public Account for: |  |  |  |  |  |
| – Appropriations | 51,907 | 43,316 | 44,369 | 45,151 | 45,955 |
| *Total cash from Official Public*  *Account* | *51,907* | *43,316* | *44,369* | *45,151* | *45,955* |
| Cash to Official Public Account for: |  |  |  |  |  |
| – Appropriations | 11,253 | 43,316 | 44,369 | 45,151 | 45,955 |
| – Special accounts | 92,739 | 32,375 | 31,894 | 31,536 | 31,168 |
| – Other | 11,508 | 34,688 | 35,541 | 36,180 | 36,833 |
| *Total cash to Official Public Account* | *115,500* | *110,379* | *111,804* | *112,867* | *113,956* |
| **Cash and cash equivalents at end**  **of reporting period** | **211,460** | **211,460** | **211,460** | **211,460** | **211,460** |

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 *forward estimates* and *additional estimates*.) |
| Expenses | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. |
| Forward estimates | The financial statement estimate for the three out years after the budget year. |
| Grants | Non-reciprocal transfers of economic resources, in which the payer entity does not receive approximately equal value in return. |
| Key performance indicators | Qualitative and quantitative measures of a program that provide a guide on performance where direct causal links are not obvious and changes in performance are difficult to measure directly. |
| Measure | A new policy or savings decision of the Government with financial impacts on the Government’s underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. |
| Mid-Year Economic And Fiscal Outlook (MYEFO) | Provides an update of the Government’s budget estimates by examining expenses and revenues year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow assessment of the Government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement. |
| Outcome | The intended result, consequence or impact of government actions on the Australian community. |
| Outcome statement | Articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework:   * to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities * to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds * to measure and assess entity and program (non‑financial) performance in contributing to government policy objectives. |
| Performance information | Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them. |
| Portfolio | A minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State (portfolio departments) and entities with similar general objectives and outcomes. |
| Program | An activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement. |
| *Public Governance, Performance and Accountability Act 2013*  (PGPA Act) | The primary piece of Commonwealth resource management legislation, establishing a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. The Act applies to all Commonwealth entities and Commonwealth companies from 1 July 2014. |
| Receipts | The total or gross amount received by the Commonwealth. Each receipt item is either revenue, an offset within outlays, or financing transactions. Receipts include taxes, interest, charges for goods and services, borrowings and government business enterprise dividends received. |
| Revenue | Total value of resources earned or received to cover the production of goods and services, or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity. |
| Right of Use (ROU) asset | The right of use asset (under AASB 16 Leases) is the balance sheet representation of the lessee’s right to use an asset over the life of a lease. |
| Special accounts | Balances existing within the CRF that are supported by standing appropriations (PGPA Act, sections 78 and 80). Special accounts allow money in the CRF to be acknowledged as set aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (PGPA Act, section 78) or through an Act of Parliament (referred to in section 80 of the PGPA Act). |
| Special appropriation (including standing appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.  Standing appropriations are a subcategory consisting of ongoing special appropriations; the amount appropriated will depend on circumstances specified in the legislation. |

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# Abbreviations

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