

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023-24

SOCIAL SERVICES PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023-24

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The Hon Amanda Rishworth MP

Minister for Social Services

The Hon Bill Shorten MP

Minister for the National Disability Insurance Scheme

Minister for Government Services

The Hon Julie Collins MP

Minister for Housing

Minister for Homelessness

Minister for Small Business

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President
Dear Speaker

We hereby submit the Portfolio Additional Estimates Statements in support of the additional appropriations sought for the Social Services Portfolio, through Appropriation Bill (No. 3) 2023–2024 and Appropriation Bill (No.4) 2023–2024.

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

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

Yours sincerely

Amanda Rishworth MP

Bill Shorten MP

Julie Collins MP

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

Should you have any enquiries regarding this publication, please contact Andrew Harvey, Chief Finance Officer, Department of Social Services on 1300 653 227.

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

**USER GUIDE
TO THE
PORTFOLIO 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.
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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.
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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.
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Portfolio glossary

Explains key terms and acronyms relevant to the portfolio.

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Portfolio Overview

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

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

National Disability Insurance Agency

Chief Executive Officer: Ms Rebecca Falkingham PSM

Outcome 1:

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

NDIS Quality and Safeguards Commission

Commissioner: Ms Tracy Mackey

Outcome 1:

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

Services Australia

Chief Executive Officer: Mr David Hazlehurst

Outcome 1:

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

Hearing Australia

Managing Director: Mr Kim Terrell

**Social Services
Additional Estimates
Statements**

Department of Social Services

Entity additional estimates statements

Department of Social Services

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Department of Social Services

Section 1: Entity overview and resources

1.1 Strategic direction statement

The 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 January 2024, 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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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
<i>Total departmental annual appropriations</i>	<i>582,422</i>	<i>618,993</i>	<i>48,094</i>	<i>667,087</i>
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
<i>Total administered annual appropriations</i>	<i>27,979,554</i>	<i>32,803,770</i>	<i>1,431,369</i>	<i>34,235,139</i>
Special appropriations				
<i>Social Security (Administration) Act 1999</i>	<i>106,874,045</i>	<i>116,215,954</i>	<i>(512,932)</i>	<i>115,703,022</i>
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	<i>16,625,522</i>	<i>18,320,780</i>	<i>(1,852,673)</i>	<i>16,468,107</i>
<i>Paid Parental Leave Act 2010</i>	<i>2,679,631</i>	<i>3,042,381</i>	<i>7,595</i>	<i>3,049,976</i>
<i>Student Assistance Act 1973</i>	<i>425,815</i>	<i>454,648</i>	<i>94</i>	<i>454,742</i>
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	<i>320,968</i>	<i>540,360</i>	<i>–</i>	<i>540,360</i>
<i>Public Governance, Performance and Accountability Act 2013</i>	<i>731</i>	<i>823</i>	<i>–</i>	<i>823</i>
<i>Total administered special appropriations</i>	<i>126,926,712</i>	<i>138,574,946</i>	<i>(2,357,916)</i>	<i>136,217,030</i>

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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
<i>Total special accounts receipts less payments to corporate entities from annual/special appropriations</i>	<i>10,035</i>	<i>4,941</i>	<i>21,534</i>	<i>26,475</i>
	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

	<i>Actual</i>	
	2022-23	2023-24
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.

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

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

Third-party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Payments made by Services Australia on behalf of DSS:				
Special appropriations – <i>Social Security (Administration) Act 1999</i>	106,810,849	115,739,077	(526,971)	115,212,106
Special appropriations – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,625,521	18,428,000	(1,553,706)	16,874,294
Special appropriations – <i>Paid Parental Leave Act 2010</i>	2,679,630	3,025,447	11,682	3,037,129
Special appropriations – <i>Student Assistance Act 1973</i>	425,813	465,277	94	465,371
Special appropriations – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	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 – <i>Social Security (Administration) Act 1999</i>	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.

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

1.3 Entity measures

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

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

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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.

(a) The full measure description and details appear in the 2023-24 MYEFO under the Home Affairs Portfolio.

(b) The full measure description and details appear in the 2023-24 MYEFO under Cross Portfolio.

(c) The measure was announced after MYEFO, and full description and details will appear in the 2024-25 Budget Paper No.2.

(d) The full measure description and details appear in the 2023-24 MYEFO under the Health and Aged Care Portfolio.

(e) 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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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	<i>Social Security: A sustainable social security system that incentivises self-reliance and supports people who cannot fully support themselves by providing targeted payments and assistance.</i>
	No changes to the Outcome 1 Statement.
Outcome 2 Statement	<i>Families and Communities: Contribute to stronger and more resilient individuals, children, families and communities by providing targeted supports.</i>
	No changes to the Outcome 2 Statement.
Outcome 3 Statement	<i>Disability and Carers: Supporting the independence of, and economic participation by, people with disability and carers by providing targeted supports.</i>
	No changes to the Outcome 3 Statement.
Outcome 4 Statement	<i>Housing: Supporting access to safe and secure housing for individuals, including social housing, and providing targeted supports for preventing and addressing homelessness.</i>
Old Statement:	<i>Housing: Improving housing affordability, supporting social housing for individuals and preventing and addressing homelessness by providing targeted supports.</i>

Table 2: Changes to 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 <ul style="list-style-type: none"> Program 2.4 – Higher Education Loan Program
Contribution to Outcome 1 made by linked program The Department of Education is linked to Outcome 1 as the Higher Education Loan Program contains eligibility requirements in connection with some of the payments and concessions that fall under this Outcome.
Department of Employment and Workplace Relations
Program <ul style="list-style-type: none"> Program 1.1 – Employment Services
Contribution to Outcome 1 made by linked program The Department of Employment and Workplace Relations is responsible for the provision of employment programs that assist job seekers into work. This Outcome benefits from this linked program as it encourages job seekers receiving working age payments to meet their mutual obligation requirements, undertake activities which improve their job prospects, and increase their financial independence.
Department of Health and Aged Care
Program <ul style="list-style-type: none"> Program 1.9 – Immunisation
Contribution to Outcome 1 made by linked program The Department of Health and Aged Care has policy responsibility for the National Immunisation Program. Eligibility for Family Tax Benefit Part A is contingent on satisfying requirements for age-related immunisation requirements contained in this Outcome.

Linked programs (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.1 – Support for Families					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,028,110	16,478,559	17,121,548	17,532,286	17,790,524
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.5 – Financial Support for Carers					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,830	2,800	2,800	2,800	2,800
Special appropriations <i>Social Security (Administration) Act 1999</i>	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 <i>Social Security (Administration) Act 1999</i>	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 <i>Social Security (Administration) Act 1999</i>	2,158,976	2,484,220	2,695,249	2,839,265	2,976,404
<i>Student Assistance Act 1973</i>	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)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1: Social Security					
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	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.

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

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

Table 2.1.2: Program component expenses for Outcome 1

Program 1.1 – Support for Families					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.1.1 – Component 1 (Family Tax Benefit Part A)					
Special appropriations A New Tax System (Family Assistance) (Administration) Act 1999	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

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

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

Program 1.2 – Paid Parental Leave					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.2.1 – Component 1 (Parental Leave Pay)					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	2,568,851	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					
<i>Paid Parental Leave Act 2010</i>	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

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

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

Program 1.3 – Support for Seniors					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.3.1 – Component 1 (Age Pension)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	–	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.4.1 – Component 1 (Disability Support Pension)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	19,401,617	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					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	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					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.5.1 – Component 1 (Carer Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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					
<i>Social Security (Administration) Act 1999</i>	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
1.6.1 – Component 1 (JobSeeker Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>					
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					
<i>Social Security (Administration) Act 1999</i>					
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					
<i>Student Assistance Act 1973</i>					
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					
<i>Student Assistance Act 1973</i>					
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					
<i>Social Security (Administration) Act 1999</i>					
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)					
<i>1.6.7 – Component 7 (Pensioner Education Supplement)</i>					
Special appropriations					
<i>Student Assistance Act 1973</i>	28,070	31,441	32,455	33,046	33,343
Total component 7 expenses	28,070	31,441	32,455	33,046	33,343
<i>1.6.8 – Component 8 (Utilities Allowance)</i>					
Special appropriations					
<i>Student Assistance Act 1973</i>	16,743	15,776	16,352	16,707	16,970
Total component 8 expenses	16,743	15,776	16,352	16,707	16,970
<i>1.6.9 – Component 9 (Payments under Special Circumstances)</i>					
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 Actual expenses	2023-24 Revised estimated expenses	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
1.7.1 – Component 1 (Youth Allowance (student))					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	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					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	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					
<i>Student Assistance Act 1973</i>	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					
<i>Student Assistance Act 1973</i>	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					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	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					
<i>Student Assistance Act 1973</i>	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					
<i>Student Assistance Act 1973</i>	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
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Attorney-General's Department Operating Expenses – Civil Justice and Legal Services • Program 1.4 – Justice Services • Program 1.5 – Family Relationships
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Attorney-General's Department has policy responsibility for improving access to justice for Indigenous people, including progressing priority reforms under the National Agreement on Closing the Gap; for family matters, including Family Law Services; and for justice policy matters, including responses to sexual violence. These linked programs provide payments for services to support these responsibilities, and are administered by DSS under this Outcome.</p>
Department of Health and Aged Care
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Mental Health
<p>Contribution to Outcome 2 made by linked program</p> <p>The Department of Health and Aged Care has policy responsibility for Medicare Benefits Schedule items in relation to mental health.</p>
Services Australia
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
<p>Contribution to Outcome 2 made by linked programs</p> <p>The administrative aspects of Income Management and payments under the Transition to Independent Living Allowance that falls under this Outcome are delivered by Services Australia through the above linked programs.</p>

Linked programs (continued)

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2: Families and Communities					
Program 2.1 – Families and Communities					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	947,570	1,142,888	1,161,016	1,140,556	938,673
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	6	8	–	–	–
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	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)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2: Families and Communities					
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

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

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

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

(d) 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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
2.1.1 – Component 1 (Families and Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

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

Linked programs (continued)

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

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3: Disability and Carers					
Program 3.1 – Disability and Carers					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,630,407	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

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

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

Table 2.3.2: Program component expenses for Outcome 3

Program 3.1 – Disability and Carers					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
3.1.1 – Component 1 (Employment Services)					
Annual administered expenses					
Ordinary annual services (Appropriation 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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
3.2.1 – Component 1 (NDIS Transitioning Commonwealth Programs and Continuity of Support)					
Annual administered expenses					
Ordinary annual services (Appropriation 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

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 4: Housing					
Program 4.1 – Housing and Homelessness					
Administered expenses					
Ordinary annual services (Appropriation 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 expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'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.

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

Table 2.4.2: Program component expenses for Outcome 4

Program 4.1 – Housing and Homelessness					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>4.1.1 – Component 1 (Housing and Homelessness Service Improvement and Sector Support)</i>					
Annual administered expenses					
Ordinary annual services (Appropriation 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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>4.2.1 – Component 1 (National Rental Affordability Scheme)</i>					
Annual administered expenses					
Ordinary annual services (Appropriation 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: <ul style="list-style-type: none"> • having a publicly available housing strategy • having a publicly available homelessness strategy • contributing to the ongoing collection and transparent reporting of agreed data • providing annual statement of assurance reports outlining their housing and homelessness expenditure. *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 balance	Receipts	Payments	Adjustments	Closing balance
		\$'000	\$'000	\$'000	\$'000	\$'000
Special Account by Determination - Social Services SOETM Special Account 2021 - s78 PGPA Act Special Account 2021(A)(a)	2					
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
<i>Total special accounts 2022-23 actual</i>		<i>6,132</i>	<i>3,903</i>	<i>(8,857)</i>	<i>–</i>	<i>1,178</i>

(A) = Administered

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

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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 budget	Forward estimate	Forward estimate	Forward 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.

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

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	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.

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

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

	Buildings and leasehold improvements	Property, plant and equipment	Intangibles	Total
	\$'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.

(a) '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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
ADMINISTERED ON BEHALF OF GOVERNMENT					
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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	18,071	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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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
			<i>Actual</i>	
			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.

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

(b) Commonwealth cash contributions for Reasonable and Necessary Support for Participants

(c) 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.

(d) 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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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.

(a) Measure relates to a decision made post 2023-24 Budget.

(b) 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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
	Australia's Humanitarian Program	211	280	360	987
	Support for the National Disability Insurance Scheme	(1,417)	489,774	(1,795)	(1,008)
	NDIS Review response - initial design and consultation	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.

(a) 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 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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)
<p>Contribution to Outcome 1 made by linked programs (continued)</p> <p>Safe and Supported: The National Framework for Protecting Australia’s Children 2021–2031 (Safe and Supported) aims to make significant and sustained progress in reducing child abuse and neglect and its intergenerational impacts. The Safe and Supported First Action Plan 2023–2026 and Safe and Supported Aboriginal and Torres Strait Islander First Action Plan 2023–2026 were developed in partnership with First Nations leaders and state and territory governments, and in close collaboration with the non-government sector. The Action Plans were released on 31 January 2023.</p> <p>Under Action 7 of the Safe and Supported First Action Plan, DSS will work with the National Disability Insurance Agency, states and territories, First Nations leaders and the non-government sector to ensure effective and timely responses for parents and carers living with disability and children and young people with disability and/or developmental concerns at risk of entering the child protection system, in out-of-home care, or transitioning to adulthood from out-of-home care.</p>
Department of Health and Aged Care
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – Mental Health • Program 2.2 – Hearing Services • Program 3.2 – Aged Care Services
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Health and Aged Care contributes to improving the wellbeing and social and economic participation of people with disability, their families and carers including through the provision of relevant supports to people with disability and NDIS participants.</p>

Linked programs (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 below details the performance measure for each program associated with Outcome 1. It 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.

<p>Outcome 1 – To implement a National Disability Insurance Scheme that provides individual control and choice in the delivery of reasonable and necessary supports to improve the independence, social and economic participation of eligible people with disability, their families and carers, and associated referral services and activities.</p>		
<p>Program 1.1 – Reasonable and necessary supports for participants – The objective of this program is to provide funding for reasonable and necessary supports to eligible people with disability through consistent, high quality plans, and to ensure they are in control and have choices to appropriately support their independence and social and economic participation.</p> <p>This program contributes to the outcome by the delivery of financially sustainable funding for participants' reasonable supports, enabling participants to source services in their plans to pursue their goals.</p>		
Key Activities (a)	Improve participant experience and outcomes with a financially sustainable Scheme.	
Year	Performance measures (a)	Planned Performance Results
Budget year 2023-24	<ul style="list-style-type: none"> Participant perception of choice and control Participant social and community engagement rate NDIS annual spend (Program 1.1) compared to forecasts 	<ul style="list-style-type: none"> Participant perception of choice and control is at least 75 per cent. Participant social and community engagement rate is at least 46 per cent. NDIS Annual Spend of Reasonable and Necessary support costs for participants are within budget,
Forward Estimates 2024-27	Performance Measures to be reviewed	<ul style="list-style-type: none"> To be identified following performance measure review
<p>Material changes to Program 1.1: Nil.</p>		

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.

- (a) 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)

<p>Program 1.2 – Agency costs – The Agency costs program ensures efficient and effective use of the NDIA operating resources to implement the outcomes of the NDIA.</p> <p>This program contributes to the outcome as it is the primary delivery mechanism for the implementation of the NDIS. The NDIA is responsible for assessing applicants to the NDIS and developing plans, for those who are eligible, in a manner which is based on insurance principles, and administering the payments made under Program 1.1.</p>		
Key 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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of Comprehensive Income	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.

(a) Other non-taxation revenue.

(b) Applies to leases under AASB 16 Leases.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
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 earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	1,445,361	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 budget	Forward estimate	Forward estimate	Forward 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 property, plant and equipment	Total
	\$'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.

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

NDIS Quality and Safeguards Commission

Entity additional estimates statements

NDIS Quality and Safeguards Commission

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NDIS Quality and Safeguards Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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
<i>Total departmental annual appropriations</i>	<i>111,012</i>	<i>166,172</i>	<i>5,200</i>	<i>171,372</i>
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
<i>Total administered annual appropriations</i>	<i>6,233</i>	<i>5,842</i>	<i>–</i>	<i>5,842</i>
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
			<i>Actual</i>	
			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**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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.

- 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*.
- 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).
- Estimated external revenue receipts under section 74 of the PGPA Act.
- 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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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
<ul style="list-style-type: none"> Program 1.1 – Reasonable and necessary support to participants
Department of Social Services
Program
<ul style="list-style-type: none"> 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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Support for National Disability Insurance Scheme providers in relation to registration					
Administered expenses					
Ordinary annual services (Appropriation 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

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
 (b) Expenses not requiring appropriation in the Budget year are made up of depreciation / amortisation expenses, make good expenses, and audit fees.
 (c) 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	<ul style="list-style-type: none"> • People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect, and risk of harm. • Providers and workers have an increased understanding of what quality and safety means to NDIS participants and understand the rights of people with disability as consumers. • The quality of NDIS provider and worker provision increases over time, with systemic issues related to poor quality and safety reduced or eliminated. 	<ul style="list-style-type: none"> • 83 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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 budget	Forward estimate	Forward estimate	Forward 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.

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

(b) Applies to leases under AASB 16 Leases.

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,077	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 earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	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.

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

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

	Buildings	Other property, plant and equipment	Total
	\$'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.

- (a) 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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	4,398	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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

Services Australia

Entity additional estimates statements

Services Australia

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Services Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

There have been no significant changes to Services Australia's strategic direction since the 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

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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

	<i>Actual</i>	
	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.

(a) 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.

(b) 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*.

(c) 2023-24 Departmental appropriation includes *Appropriation Act (No. 1) 2023-24* and *Appropriation Bill (No. 3) 2023-24*.

(d) 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)

- (e) 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.
- (f) 2023-24 Equity injection includes *Appropriation Act (No. 2) 2023-24* and *Appropriation Bill (No. 4) 2023-24*.
- (g) Prior year appropriations available includes the impacts of repealed appropriation acts and appropriation withheld under section 51 of the PGPA Act.
- (h) Administered repayments received by Services Australia.
- (i) Amounts credited to special accounts from annual administered appropriations relating to Child Support.
- (j) 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.
- (k) 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.
- (l) 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**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Department of Agriculture, Fisheries and Forestry				
Special appropriation – <i>Farm Household Support Act 2014</i> s105 payments for Farm Household Allowance and Exceptional circumstances relief payments	75,501	49,136	1,845	50,981
Total	75,501	49,136	1,845	50,981
Department of Education				
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>				
– 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 – <i>Private Health Insurance Act 2007</i>	6,744,106	6,885,379	153,609	7,038,988
Special appropriation – <i>Dental Benefits Act 2008</i>	315,710	349,835	50	349,885
Special appropriation – <i>National Health Act 1953</i> – Aids and Appliances	112,412	91,261	–	91,261
Special appropriation – <i>Medical Indemnity Agreement Act 2002</i>	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)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Department of Health and Aged Care (continued)				
Special appropriation – <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	–	1,294	–	1,294
Special appropriation – <i>Aged Care Act 1997</i>	19,038,918	27,528,155	304,345	27,832,500
Special appropriation – <i>National Health Act 1953</i> – Contingence Aids Assistance Scheme	102,158	103,276	7,179	110,455
Special appropriation – <i>Public Governance, Performance and Accountability Act 2013</i> 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 available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2023-24
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Department of Social Services				
Special appropriation – <i>Social Security (Administration) Act 1999</i>	106,810,849	115,739,077	(526,971)	115,212,106
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	16,625,521	18,428,000	(1,553,706)	16,874,294
Special appropriation – <i>Paid Parental Leave Act 2010</i>	2,679,630	3,025,447	11,682	3,037,129
Special appropriation – <i>Student Assistance Act 1973</i>	425,813	465,277	94	465,371
Special appropriation – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	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 – <i>Veterans' Entitlements Act 1986</i> and related acts	2,765,603	2,666,714	198,172	2,864,886
Special appropriation – <i>Military Rehabilitation and Compensation Act 2004</i>	216,778	233,285	(90)	233,195
Special appropriation – <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	6,995	11,277	180	11,457
Special appropriation – <i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	8,365	12,371	(3,453)	8,918
Special appropriation – <i>Treatment Benefits (Special Access) Act 2019</i>	1,444	–	1,510	1,510
Total	2,999,185	2,923,647	196,319	3,119,966
National Emergency Management Agency				
Special appropriation – <i>Social Security (Administration) Act 1999</i>				
– Australian Government Disaster Recovery Payment	1,467,377	–	–	–
– Disaster Recovery Allowance	44,372	–	–	–
Annual appropriation				
– 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

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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)

	<i>Actual</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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

(a) 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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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.

- (a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in the 2023-24 MYEFO under the relevant portfolio.
- (b) Measure includes amounts related to a decision taken but not yet announced from the 2023-24 Budget.
- (c) The financial implications for this measure are not for publication (nfp) due to commercial-in-confidence sensitivities.
- (d) 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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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 impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'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.

- (a) 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.
- (b) Measure amounts related to a decision taken but not yet announced from the 2023-24 Budget.
- (c) The financial implications for these measures are not for publication (nfp) due to commercial-in-confidence sensitivities.
- (d) Measure relates to a decision post the 2023-24 MYEFO.
- (e) 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 Available (a) \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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	–

(a) 2022-23 Available includes amounts used to fund activities in 2021-22.

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

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'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
<ul style="list-style-type: none"> Program 1.1 – Digital Health
Australian Federal Police
Program
<ul style="list-style-type: none"> Program 1.1 – Federal Policing – Investigations
Australian Taxation Office
Programs
<ul style="list-style-type: none"> Program 1.1 – Australian Tax Office Program 1.12 – Private Health Insurance Rebate
Australian Transaction Reports and Analysis Centre
Program
<ul style="list-style-type: none"> Program 1.1 – AUSTRAC
Department of Agriculture, Fisheries and Forestry
Program
<ul style="list-style-type: none"> Program 1.12 – Rural Programs

Linked programs for Outcome 1 (continued)

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

Linked programs for Outcome 1 (continued)

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

Linked programs for Outcome 1 (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1 – Strategy and Corporate Enabling					
Departmental expenses					
Departmental appropriation	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 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation 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.

- (a) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation, resources received free of charge, write-down and impairment of assets, and non-cash adjustments to make-good provisions.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act, adjusted for \$12.0 million in 2022-23, \$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 balance	Receipts	Payments	Adjustments	Closing 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
<i>Total special accounts</i>						
2022-23 actual (a)		293,032	2,280,278	(2,364,394)	40,534	249,450

(a) 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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Appropriation Bill (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.

(c) 'Net Cash Operating Surplus' 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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(2,760,184)	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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

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

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

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
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
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>358,557</i>	<i>285,297</i>	<i>212,678</i>	<i>224,815</i>	<i>196,778</i>
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.

(a) Includes Appropriation Bill (No. 4) 2023-24 and previous Appropriation Acts 2, 4 and 6.

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

(c) Includes the reprofiling of \$112.3 million from 2021-22 to 2022-23.

(d) Purchases of non-financial assets include purchases funded through prior year appropriations available.

(e) 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, plant and equipment	Software	Total
	\$'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.

- (a) '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.
(b) Includes the reprofiling of \$60.0 million from 2022-23 to 2023-24.
(c) '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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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.

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

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

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'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
<i>Total cash from Official Public Account</i>	<i>51,907</i>	<i>43,316</i>	<i>44,369</i>	<i>45,151</i>	<i>45,955</i>
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
<i>Total cash to Official Public Account</i>	<i>115,500</i>	<i>110,379</i>	<i>111,804</i>	<i>112,867</i>	<i>113,956</i>
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 <i>forward estimates</i> and <i>additional estimates</i> .)
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
Forward estimates	The financial statement estimate for the three out years after the budget year.
Grants	Non-reciprocal transfers of economic resources, in which the payer entity does not receive approximately equal value in return.
Key performance indicators	Qualitative and quantitative measures of a program that provide a guide on performance where direct causal links are not obvious and changes in performance are difficult to measure directly.
Measure	A new policy or savings decision of the Government with financial impacts on the Government’s underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth.

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

<p><i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act)</p>	<p>The primary piece of Commonwealth resource management legislation, establishing a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. The Act applies to all Commonwealth entities and Commonwealth companies from 1 July 2014.</p>
<p>Receipts</p>	<p>The total or gross amount received by the Commonwealth. Each receipt item is either revenue, an offset within outlays, or financing transactions. Receipts include taxes, interest, charges for goods and services, borrowings and government business enterprise dividends received.</p>
<p>Revenue</p>	<p>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.</p>
<p>Right of Use (ROU) asset</p>	<p>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.</p>
<p>Special accounts</p>	<p>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).</p>
<p>Special appropriation (including standing appropriations)</p>	<p>An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.</p> <p>Standing appropriations are a subcategory consisting of ongoing special appropriations; the amount appropriated will depend on circumstances specified in the legislation.</p>

Abbreviations

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