

PORTFOLIO BUDGET STATEMENTS 2026-27
BUDGET RELATED PAPER NO. 1.14

SOCIAL SERVICES PORTFOLIO

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

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The Hon Tanya Plibersek MP
Minister for Social Services

PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2026-27 Budget for the Social Services Portfolio.

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

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

Yours sincerely

A handwritten signature in black ink that reads 'Tanya Plibersek'.

Tanya Plibersek 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nfp	not for publication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 Mark Richardson, Acting Chief Finance Officer, Department of Social Services on 1300 653 227.

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

**User guide
to the
Portfolio Budget Statements**

User guide

The purpose of the *2026-27 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2026-27 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026-27 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2026-27 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

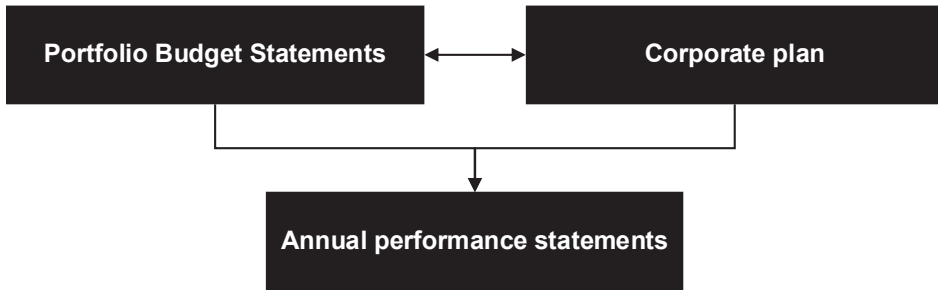
The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

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

The Commonwealth performance framework

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

Commonwealth performance framework
Key components of relevant publications



Portfolio Budget Statements
(typically in May) Portfolio based

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocations of other resources to government outcomes and programs.

Provides links to relevant programs undertaken by other Commonwealth entities.

Provides high-level performance information for current, ongoing programs.

Provides detailed performance information for proposed new budget measures that require a new program or significantly change an existing program.

Links to the corporate plan through reporting key activities.

Corporate Plan
(by 31 August) Entity based

Primary planning document of a Commonwealth entity.

Sets out the purposes of the entity and the key activities it will undertake to achieve its purposes, over a minimum 4-year period.

Describes the environment in which the entity operates, the capability it requires to undertake its key activities, its risk oversight and management systems including key risks and how those are managed, and how it will cooperate with others, including any subsidiaries, to achieve its purposes.

Explains how the entity's performance will be measured and assessed.

Annual performance statements
(October in the following year) Entity based

Included in the Commonwealth entity's annual report.

Reports on the actual performance results for the reporting year as set out in the corporate plan and Portfolio Budget Statements.

Provides an analysis of the factors that may have contributed to the entity's performance results.

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Portfolio Overview

Social Services Portfolio overview

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

Ministers and portfolio responsibilities

The Ministers and Assistant Ministers responsible for the portfolio are:

- The Hon Tanya Plibersek MP, Minister for Social Services
- The Hon Ged Kearney MP, Assistant Minister for Social Services and Assistant Minister for the Prevention of Family Violence

Structure of the portfolio

Under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the portfolio comprises of four non-corporate Commonwealth entities (one Department of State and three listed entities).

Refer to Figure 1 for further information on the portfolio's structure.

Department of Social Services

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

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

Australian Institute of Family Studies

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

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

Domestic, Family and Sexual Violence Commission

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

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

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

The National Commission for Aboriginal and Torres Strait Islander Children and Young People is a statutory body established under the *National Commission for Aboriginal and Torres Strait Islander Children and Young People Act 2026* (from 1 July 2026). Commencing operations on 13 January 2025, the National Commission for Aboriginal and Torres Strait Islander Children and Young People is dedicated to protecting and promoting the rights, interests and wellbeing of Aboriginal and Torres Strait Islander children and young people, as well as supporting their voices, goals and aspirations.

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

Figure 1: Social Services Portfolio structure and outcomes

<p>Minister for Social Services The Hon Tanya Plibersek MP</p> <p>Assistant Minister for Social Services Assistant Minister for the Prevention of Family Violence The Hon Ged Kearney MP</p>
<p>Department of Social Services Portfolio Secretary: Mr Michael Lye</p> <p>Outcome 1: Social Security Support the financial wellbeing and self-sufficiency of people when they cannot fully support themselves, by providing targeted payments and assistance through the social security system, and disability employment services</p> <p>Outcome 2: Families and Communities Promote stronger and more resilient families, children, individuals and communities by providing targeted supports</p>
<p>Australian Institute of Family Studies Director: Ms Liz Neville</p> <p>Outcome 1: The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities</p>
<p>Domestic, Family and Sexual Violence Commission Commissioner: Ms Micaela Cronin</p> <p>Outcome 1: Amplifying the voices of people with lived experience of domestic, family and sexual violence, providing evidence-informed policy advice, and promoting coordination and accountability towards ending gender-based violence</p>
<p>National Commission for Aboriginal and Torres Strait Islander Children and Young People National Commissioner: Ms Sue-Anne Hunter</p> <p>Outcome 1: Amplifying the voices of Aboriginal and Torres Strait Islander children and young people, by providing strategic, independent and impartial advice about policy, reforms and services, and promoting and enhancing coordination on matters related to Aboriginal and Torres Strait Islander children and young people</p>

Entity resources and planned performance

Department of Social Services

Entity resources and planned performance

Department of Social Services

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Department of Social Services

Section 1: Entity overview and resources

1.1 Strategic direction statement

Through the Department of Social Services (DSS), the Australian Government delivers essential payments and services to improve the economic and social wellbeing of individuals and families in Australian communities.

Australians are facing economic and social pressures in an increasingly challenging global context. In this Budget, the Government is providing an additional \$11.8 billion to the social security system to account for these pressures, including to ensure indexation of payments to those who rely on them keeps up with the pace of inflation.

This Budget includes new investments to support the most vulnerable in our community, particularly children. The Government will improve the functioning of the child support system to ensure the money that is owed to children to support their upbringing is delivered to them and reduce weaponisation risks. The Government will increase its funding to front line community services working with children and families in need by around 12 per cent, beyond the regular indexation of that funding, and invest to implement *Our Ways – Strong Ways – Our Voices*, the nation’s first stand-alone First Nations family safety plan. The Government will expand financial counselling and gambling harm prevention, as well as support for individuals and families impacted by intercountry adoption. Settings around payment of the pension supplement to recipients overseas will be modernised to better align with the purpose of the supplement.

Addressing systems abuse in the Child Support Scheme

The Government is providing \$182.6 million over four years from 2026–27 (and \$19.6 million per year ongoing from 2030–31) to close loopholes enabling weaponisation and non-compliance in the child support scheme to make it safer and more effective for children and parents. The measure supports the Government’s commitments to addressing financial abuse and reduce violence.

This package will improve each element of the system, from initial assessment through to payment and compliance, with measures which will help parents navigate the system more easily and ensure more child support is flowing in full and on time for the children who rely on it.

Improving outcomes for children

The Government is investing to strengthen services for children, young people and families, particularly those experiencing the greatest disadvantage and vulnerability, including those at risk of, or experiencing, family violence.

The Government is providing an additional \$171.7 million over five years from 2025-26 (and \$42.9 million per year ongoing) to establish a single national Children and Family Support (CaFS) program from 1 July 2027. This is on top of the existing appropriation of \$1.4 billion over the four years from 2026-27 for five existing child and families programs. These five programs will be replaced by the new program and funding will be increased by around 12 per cent per annum. This will provide greater resources to the community sector to expand and strengthen front line services for children and families in need. The funding increase is expected to support around 26,000 additional children and their families each year, increasing the program's reach to up to 270,000 children and families annually.

Funding will also continue to support capacity-building initiatives within the families and communities sector to improve outcomes for children and families.

Implementing Our Ways – Strong Ways – Our Voices

In February 2026, the Government launched *Our Ways – Strong Ways – Our Voices: the National Aboriginal and Torres Strait Islander Plan to End Family, Domestic and Sexual Violence 2026–2036* (Our Ways).

The Government is providing \$218.3 million over five years from 2025-26 to support implementation of Our Ways.

An investment of \$167.6 million over four years from 2026-27 will fund up to 40 Aboriginal and Torres Strait Islander Community-Controlled Organisations (ACCOs) across the country to deliver community-led specialist support services that help Aboriginal and Torres Strait Islander women and families who are experiencing family, domestic and sexual violence. ACCOs will support up to 12,000 families to reduce family, domestic and sexual violence, while helping to prevent the removal of children from their families.

The funding will provide culturally safe, frontline services tailored to local needs for women and children, healing supports for children and young people, and early intervention services. In parallel it will build the capability and sustainability of the ACCO sector, supporting workforce development, coordination and data-informed practice to ensure a lasting impact across communities.

Funding also includes \$32.5 million in 2026–27 to extend the Leaving Violence Program Regional Trials for one year across four regional locations and \$15.5 million over five years from 2025–26 to fund Our Ways Strong Together: National Aboriginal and Torres Strait Islander Family, Domestic and Sexual Violence Peak, and establish shared governance to guide implementation of Our Ways.

Both the new and expanded CaFS program and this measure will support progress towards Target 12 and Target 13 under the *National Agreement on Closing the Gap*, contributing to reducing the over-representation of First Nations children in out-of-home care (Target 12) and reducing family violence and abuse (Target 13).

Expanding the Financial Counselling for Gambling Program and online gambling public awareness and education campaign

The Government is providing \$61.5 million over four years and \$10.0 million per year ongoing to strengthen online gambling harm minimisation by expanding access to specialised support and increasing prevention through education.

This measure will double the number of people who can access specialist financial counselling for gambling, supporting an additional 5,000 people each year on top of the 5,000 clients already assisted.

This investment will be complemented by a targeted online gambling public awareness and education campaign to raise awareness of risks, reduce stigma, and encourage help-seeking, with a particular focus on young people and other at-risk groups.

Supporting individuals and families impacted by intercountry adoption

The Government is providing an additional \$4.1 million over four years from 2026–27 (and \$1.1 million per year ongoing) to increase support for individuals and families impacted by intercountry adoption through Intercountry Adoptee and Family Support Services. This funding will increase service capacity to meet rising demand, including in the context of the Government's independent investigation into the historical Republic of Korea–Australia intercountry adoption program, a commitment made during the 2025 federal election.

Modernising payment of the pension supplement to recipients overseas

Currently, Australian pension recipients who travel overseas lose the majority of their pension supplement after six weeks out of the country. The Government will extend payment of the full rate of the pension supplement from six to twelve weeks overseas. This change recognises that many pensioners travel for longer than is provided for by the current settings, particularly those who visit family. It is expected to provide a benefit to around 92,000 pensioners who travel overseas for more than six weeks each year.

At the same time, the Government will cease payment of the pension supplement to those who reside permanently overseas or who are temporarily overseas for more than twelve weeks. This change recognises that the pension supplement was created to compensate for a range of costs that are experienced in Australia, particularly the introduction of the Goods and Services Tax, and that pensioners overseas for more than twelve weeks have reduced exposure to those costs.

The measure is expected to deliver savings of \$218.0 million over five years from 2025-26 and \$63.8 million per year ongoing.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Department of Social Services resource statement – Budget estimates for 2026-27 as at Budget May 2026

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	143,364	84,331
Departmental appropriation (c)	456,406	461,290
s74 External Revenue (d)	45,778	44,097
Departmental capital budget (e)	3,911	3,981
Total departmental annual appropriations	649,459	593,699
Total departmental resourcing	649,459	593,699
Administered		
Annual appropriations – ordinary annual services (a)		
Outcome 1	1,403,188	1,317,318
Outcome 2	1,404,003	1,363,842
Total administered annual appropriations	2,807,191	2,681,160
Special appropriations		
<i>Social Security (Administration) Act 1999</i>	131,744,486	138,606,008
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,873,985	18,147,585
<i>Paid Parental Leave Act 2010</i>	4,141,857	4,700,246
<i>Student Assistance Act 1973</i>	481,097	505,856
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	437,849	768,015
<i>Public Governance, Performance and Accountability Act 2013</i>	823	823
<i>Social Security and Other Legislation Amendment (Technical Changes No. 2) Act 2025</i>	–	31,713
Total administered special appropriations	154,680,097	162,760,246
Special accounts		
Opening balance	724	724
Non-appropriated receipts	2,135	–
Total special accounts receipts	2,859	724
Total administered resourcing	157,490,147	165,442,130
Total resourcing for DSS	158,139,606	166,035,829
	2025-26	2026-27
Average staffing level (number)	2,529	2,363

Table 1.1: Department of Social Services resource statement – Budget estimates for 2026-27 as at Budget May 2026 (continued)

Third-party payments from and on behalf of other entities

	2025-26 <i>Estimated</i> <i>actual</i> \$'000	2026-27 Estimate \$'000
Payments made by Services Australia on behalf of DSS:		
Special appropriations – <i>Social Security (Administration) Act 1999</i>	131,970,958	138,403,667
Special appropriations – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	18,079,118	18,494,707
Special appropriations – <i>Paid Parental Leave Act 2010</i>	3,677,887	4,573,888
Special appropriations – <i>Student Assistance Act 1973</i>	496,138	524,301
Special appropriations – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	410,678	761,822
Special appropriations – <i>Social Security and Other Legislation Amendment (Technical Changes No. 2) Act 2025</i>	–	31,713
Annual administered appropriations	5,278	4,053
Payments made by the Department of Veterans' Affairs on behalf of DSS:		
Special appropriations – <i>Social Security (Administration) Act 1999</i>	77,114	81,013
Payments made to other entities for the provision of services:		
Department of Veterans' Affairs	218	232
Receipts received from other entities for the provision of services		
Australian Government entities (related parties)	44,218	42,098
Non-government entities	1,560	1,999

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

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

(a) Appropriation Bill (No. 1) 2026-27.

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

(c) Excludes departmental capital budget.

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

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

1.3 Budget measures

Budget measures relating to DSS are detailed in the 2026-27 Budget Paper No. 2 and are summarised below.

**Table 1.2: Department of Social Services 2026-27 Budget measures
Measures announced since the 2025-26 Portfolio Additional Estimates Statements**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Modernising Payment of the Pension Supplement to Recipients Overseas (a)	1.3, 1.4					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Tax Reform – introducing a \$1,000 Instant Tax Deduction (b)	1.1, 1.6, 1.7					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Education Portfolio – schools reform (c)	1.7					
Administered payment		–	(2,832)	(2,908)	(2,969)	(3,041)
Departmental payment		–	–	–	–	–
Total		–	(2,832)	(2,908)	(2,969)	(3,041)
Income Management	2.1					
Administered payment		–	332	278	–	–
Departmental payment		–	4,177	4,235	2,411	–
Total		–	4,509	4,513	2,411	–
Ending Gender-Based Violence – continued investment (d)	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (e)	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(7,968)
Total		–	–	–	–	(7,968)

**Table 1.2: Department of Social Services 2026-27 Budget measures (continued)
Measures announced since the 2025-26 Portfolio Additional Estimates Statements**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures (continued)						
Addressing Online Gambling Harms (f)	2.1					
Administered payment		–	10,903	18,990	14,682	9,557
Departmental payment		–	2,554	2,239	2,065	467
Total		–	13,457	21,229	16,747	10,024
Supporting Individuals and Families Impacted by Intercountry Adoptions	2.1					
Administered payment		–	1,000	1,025	1,048	1,072
Departmental payment		–	–	–	–	–
Total		–	1,000	1,025	1,048	1,072
Supporting Stronger Outcomes for Families and Communities (g)	2.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Closing the Gap – further investments (h)						
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Employment Services and Support – additional funding (i)						
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–

**Table 1.2: Department of Social Services 2026-27 Budget measures (continued)
Measures announced since the 2025-26 Portfolio Additional Estimates Statements**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures (continued)						
Addressing Systems Abuse in the Child Support Scheme						
Outcome 1						
		–	–	–	–	–
		–	3,962	4,189	3,042	2,928
Outcome 2						
	2.1	–	100	100	100	100
		–	159	24	28	25
		–	4,221	4,313	3,170	3,053
Total payment measures						
		–	9,503	17,485	12,861	7,688
		–	10,852	10,687	7,546	(4,548)
		–	20,355	28,172	20,407	3,140

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) Decision taken but not yet announced in the 2025-26 MYEFO, with the following impact: 2026-27 -\$45.084 million; 2027-28 -\$59.268 million; 2028-29 -\$60.682 million and 2029-30 -\$62.132 million.
- (b) Decision taken but not yet announced in the 2025-26 MYEFO, with the following impact: 2027-28 \$46.163 million; 2028-29 \$47.246 million and 2029-30 \$45.989 million. The full description and details appear in the 2026-27 Budget Paper No. 2 under the Treasury Portfolio.
- (c) The full description and details appear in the 2026-27 Budget Paper No. 2 under the Education Portfolio.
- (d) This measure is published in the 2025-26 Social Services Portfolio Supplementary Additional Estimates Statements (PSAES) under Table 1.1. Further information can be found in the 2026-27 Budget Paper No. 2 under Cross Portfolio.
- (e) The full description and details appear in the 2026-27 Budget Paper No. 2 under Cross Portfolio.
- (f) The full description and details appear in the 2026-27 Budget Paper No. 2 under Cross Portfolio.
- (g) This measure is published in the 2025-26 Social Services Portfolio Supplementary Additional Estimates Statements (PSAES) under Table 1.1. Further information can be found in the 2026-27 Budget Paper No. 2 under the Social Services Portfolio.
- (h) This measure was published in the Social Services Portfolio Additional Estimates Statements (PAES) 2025-26 under a different title 'Departmental Support'. Further information can be found in the 2026-27 Budget Paper No. 2 under Cross Portfolio.
- (i) The full description and details appear in the 2026-27 Budget Paper No. 2 under the Employment and Workplace Relations Portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Social Security

Support the financial wellbeing and self-sufficiency of people when they cannot fully support themselves, by providing targeted payments and assistance through the social security system, and disability employment services

Linked programs

Department of Education

Program

- Program 2.4 – Higher Education Loan Program

Contribution to Outcome 1 made by linked program

The Department of Education is linked to Outcome 1 as the Higher Education Loan Program contains eligibility requirements in connection with some of the payments and concessions that fall under this Outcome.

Department of Employment and Workplace Relations

Program

- Program 1.1 – Employment Services

Contribution to Outcome 1 made by linked program

The Department of Employment and Workplace Relations is responsible for the provision of employment programs that assist job seekers into work. This Outcome benefits from this linked program as it encourages job seekers receiving working age payments to meet their mutual obligation requirements, undertake activities which improve their job prospects, and increase their financial independence.

Department of Health, Disability and Ageing

Program

- Program 1.9 – Immunisation

Contribution to Outcome 1 made by linked program

The Department of Health, Disability and Ageing has policy responsibility for the National Immunisation Program. Eligibility for Family Tax Benefit Part A is contingent on satisfying requirements for age-related immunisation requirements contained in this Outcome.

Linked programs (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.1 – Support for Families					
Administered expenses					
Special appropriations					
<i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	17,887,329	18,154,436	18,665,453	18,881,190	19,204,126
<i>Social Security (Administration) Act 1999</i>	1,990	1,910	1,847	1,782	1,710
Administered Total	17,889,319	18,156,346	18,667,300	18,882,972	19,205,836
Total expenses for Program 1.1	17,889,319	18,156,346	18,667,300	18,882,972	19,205,836
Program 1.2 – Paid Parental Leave					
Administered expenses					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	4,141,838	4,700,164	4,952,796	5,189,742	5,380,554
Administered Total	4,141,838	4,700,164	4,952,796	5,189,742	5,380,554
Total expenses for Program 1.2	4,141,838	4,700,164	4,952,796	5,189,742	5,380,554
Program 1.3 – Support for Seniors					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	65,312,451	68,728,040	71,650,068	74,458,465	77,019,135
Administered Total	65,312,451	68,728,040	71,650,068	74,458,465	77,019,135
Total expenses for Program 1.3	65,312,451	68,728,040	71,650,068	74,458,465	77,019,135
Program 1.4 – Financial Support for People with Disability					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	24,825,181	26,261,034	27,282,442	28,436,993	29,513,294
Administered Total	24,825,181	26,261,034	27,282,442	28,436,993	29,513,294
Total expenses for Program 1.4	24,825,181	26,261,034	27,282,442	28,436,993	29,513,294
Program 1.5 – Financial Support for Carers					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,800	2,800	2,800	2,800	2,800
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	12,706,201	13,428,732	14,156,542	14,665,471	15,296,564
Administered Total	12,709,001	13,431,532	14,159,342	14,668,271	15,299,364
Total expenses for Program 1.5	12,709,001	13,431,532	14,159,342	14,668,271	15,299,364

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 1: Social Security					
Program 1.6 – Working Age Payments					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,991	1,763	1,640	1,652	1,661
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	26,093,576	27,131,035	26,962,834	26,971,643	27,664,503
Administered Total	26,096,567	27,132,798	26,964,474	26,973,295	27,666,164
Total expenses for Program 1.6	26,096,567	27,132,798	26,964,474	26,973,295	27,666,164
Program 1.7 – Student Payments					
Administered expenses					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	2,625,404	2,623,520	2,840,671	2,994,103	3,172,152
<i>Student Assistance Act 1973</i>	506,974	498,700	527,967	561,941	585,404
Administered Total	3,132,378	3,122,220	3,368,638	3,556,044	3,757,556
Total expenses for Program 1.7	3,132,378	3,122,220	3,368,638	3,556,044	3,757,556
Program 1.8 – Disability Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,391,593	1,312,625	1,309,602	1,342,423	1,375,281
Administered Total	1,391,593	1,312,625	1,309,602	1,342,423	1,375,281
Total expenses for Program 1.8	1,391,593	1,312,625	1,309,602	1,342,423	1,375,281
Program 1.9 – Income Apportionment Resolution Payment					
Administered expenses					
Special appropriations					
<i>Social Security and Other Legislation Amendment (Technical Changes No. 2) Act 2025</i>	–	31,713	–	–	–
Administered Total	–	31,713	–	–	–
Total expenses for Program 1.9	–	31,713	–	–	–

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2025-26	2026-27	2027-28	2028-29	2029-30
Outcome 1: Social Security	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,397,384	1,317,188	1,314,042	1,346,875	1,379,742
Special appropriations	154,100,944	161,559,284	167,040,620	172,161,330	177,837,442
Administered Total	155,498,328	162,876,472	168,354,662	173,508,205	179,217,184
Departmental expenses					
Departmental appropriation	145,500	134,158	133,330	133,587	135,982
s74 External Revenue (a)	2,259	3,969	3,324	2,326	1,546
Expenses not requiring appropriation in the Budget year (b)	43,930	29,914	29,450	28,752	26,417
Departmental Total	191,689	168,041	166,104	164,665	163,945
Total expenses for Outcome 1	155,690,017	163,044,513	168,520,766	173,672,870	179,381,129

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

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

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

Table 2.1.2: Program component expenses for Outcome 1

Program 1.1 – Support for Families					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
1.1.1 – Component 1 (Family Tax Benefit Part A)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration) Act 1999</i>	13,885,721	14,118,757	14,547,281	14,750,062	15,009,970
Total component 1 expenses	13,885,721	14,118,757	14,547,281	14,750,062	15,009,970
1.1.2 – Component 2 (Family Tax Benefit Part B)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration) Act 1999</i>	3,996,946	4,031,171	4,113,701	4,126,687	4,189,583
Total component 2 expenses	3,996,946	4,031,171	4,113,701	4,126,687	4,189,583
1.1.3 – Component 3 (Single Income Family Supplement) (a)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration) Act 1999</i>	1,031	777	640	527	559
Total component 3 expenses	1,031	777	640	527	559
1.1.4 – Component 4 (Stillborn Baby Payment)					
Special appropriations					
<i>A New Tax System</i>					
<i>(Family Assistance)</i>					
<i>(Administration) Act 1999</i>	3,631	3,731	3,831	3,914	4,014
Total component 4 expenses	3,631	3,731	3,831	3,914	4,014
1.1.5 – Component 5 (Double Orphan Pension)					
Special appropriations					
<i>Social Security</i>					
<i>(Administration)</i>					
<i>Act 1999</i>	1,990	1,910	1,847	1,782	1,710
Total component 5 expenses	1,990	1,910	1,847	1,782	1,710
Total program expenses	17,889,319	18,156,346	18,667,300	18,882,972	19,205,836

(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					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
1.2.1 – Component 1 (Parental Leave Pay)					
Special appropriations					
<i>Paid Parental Leave Act 2010</i>	4,141,838	4,700,164	4,952,796	5,189,742	5,380,554
Total component 1 expenses	4,141,838	4,700,164	4,952,796	5,189,742	5,380,554
Total program expenses	4,141,838	4,700,164	4,952,796	5,189,742	5,380,554

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

Program 1.3 – Support for Seniors					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
1.3.1 – Component 1 (Age Pension)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>					
	65,250,534	68,670,141	71,595,961	74,407,330	76,971,394
Total component 1 expenses	65,250,534	68,670,141	71,595,961	74,407,330	76,971,394
1.3.2 – Component 2 (Energy Supplement for Commonwealth Seniors Health Card holders)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>					
	61,917	57,899	54,107	51,135	47,741
Total component 2 expenses	61,917	57,899	54,107	51,135	47,741
1.3.3 - Component 3 (Home Equity Scheme) (b)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>					
	–	–	–	–	–
Total component 3 expenses	–	–	–	–	–
Total program expenses	65,312,451	68,728,040	71,650,068	74,458,465	77,019,135

(b) Home Equity Access Scheme (HEAS) loans are treated as an investment instead of spending for Budget purposes. According to the latest assessment from the Australian Government Actuary, HEAS loans are protected from impairment and 100 per cent of loans are expected to be recovered. The table reflects the zero Government expense recognised under HEAS.

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

Program 1.4 – Financial Support for People with Disability					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
1.4.1 – Component 1 (Disability Support Pension)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	24,776,048	26,208,614	27,226,719	28,378,215	29,451,487
Total component 1 expenses	24,776,048	26,208,614	27,226,719	28,378,215	29,451,487
1.4.2 – Component 2 (Essential Medical Equipment Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	10,426	11,122	11,796	12,392	13,004
Total component 2 expenses	10,426	11,122	11,796	12,392	13,004
1.4.3 – Component 3 (Mobility Allowance)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	38,707	41,298	43,927	46,386	48,803
Total component 3 expenses	38,707	41,298	43,927	46,386	48,803
Total program expenses	24,825,181	26,261,034	27,282,442	28,436,993	29,513,294

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

Program 1.5 – Financial Support for Carers					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
1.5.1 – Component 1 (Carer Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	8,533,709	9,011,293	9,503,952	9,889,222	10,318,865
Total component 1 expenses	8,533,709	9,011,293	9,503,952	9,889,222	10,318,865
1.5.2 – Component 2 (Carer Allowance (Adult))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	2,296,349	2,439,628	2,577,681	2,658,165	2,781,243
Total component 2 expenses	2,296,349	2,439,628	2,577,681	2,658,165	2,781,243
1.5.3 – Component 3 (Carer Allowance (Child))					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	984,265	1,059,734	1,131,393	1,149,164	1,201,505
Total component 3 expenses	984,265	1,059,734	1,131,393	1,149,164	1,201,505
1.5.4 – Component 4 (Carer Supplement)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	665,412	680,699	695,976	711,368	726,811
Total component 4 expenses	665,412	680,699	695,976	711,368	726,811
1.5.5 – Component 5 (Child Disability Assistance Payment)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	226,466	237,378	247,540	257,552	268,140
Total component 5 expenses	226,466	237,378	247,540	257,552	268,140
1.5.6 – Component 6 (Carer Adjustment Payment)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,800	2,800	2,800	2,800	2,800
Total component 6 expenses	2,800	2,800	2,800	2,800	2,800
Total program expenses	12,709,001	13,431,532	14,159,342	14,668,271	15,299,364

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.6 – Working Age Payments					
1.6.1 – Component 1 (JobSeeker Payment)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	16,315,499	17,008,026	16,653,026	16,460,033	16,828,899
Total component 1 expenses	16,315,499	17,008,026	16,653,026	16,460,033	16,828,899
1.6.2 – Component 2 (Youth Allowance (Other))					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	1,336,679	1,308,147	1,223,198	1,201,517	1,239,797
Total component 2 expenses	1,336,679	1,308,147	1,223,198	1,201,517	1,239,797
1.6.3 – Component 3 (Parenting Payment Single)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	7,319,228	7,562,249	7,771,345	7,915,858	8,111,682
Total component 3 expenses	7,319,228	7,562,249	7,771,345	7,915,858	8,111,682
1.6.4 – Component 4 (Parenting Payment Partnered)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	948,060	1,062,914	1,110,500	1,178,339	1,255,029
Total component 4 expenses	948,060	1,062,914	1,110,500	1,178,339	1,255,029
1.6.5 – Component 5 (Special Benefit)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	122,876	135,863	149,180	158,557	171,041
Total component 5 expenses	122,876	135,863	149,180	158,557	171,041
1.6.6 – Component 6 (Pensioner Education Supplement)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	26,074	26,061	26,164	26,228	26,168
Total component 6 expenses	26,074	26,061	26,164	26,228	26,168
1.6.7 – Component 7 (Utilities Allowance)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	25,160	27,775	29,421	31,111	31,887
Total component 7 expenses	25,160	27,775	29,421	31,111	31,887
1.6.8 – Component 8 (Payments under Special Circumstances)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,991	1,763	1,640	1,652	1,661
Total component 8 expenses	2,991	1,763	1,640	1,652	1,661
Total program expenses	26,096,567	27,132,798	26,964,474	26,973,295	27,666,164

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

Program 1.7 – Student Payments					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
1.7.1 – Component 1 (Youth Allowance (student))					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	2,001,049	2,118,035	2,294,209	2,409,120	2,558,210
Total component 1 expenses	2,001,049	2,118,035	2,294,209	2,409,120	2,558,210
1.7.2 – Component 2 (Austudy)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	388,211	411,992	439,916	465,639	487,169
Total component 2 expenses	388,211	411,992	439,916	465,639	487,169
1.7.3 – Component 3 (ABSTUDY - Secondary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	235,196	238,258	249,602	257,568	263,094
Total component 3 expenses	235,196	238,258	249,602	257,568	263,094
1.7.4 – Component 4 (ABSTUDY - Tertiary)					
Special appropriations					
<i>Student Assistance Act 1973</i>	115,833	122,724	129,714	144,805	150,227
Total component 4 expenses	115,833	122,724	129,714	144,805	150,227
1.7.5 – Component 5 (Student Start-up Loan)					
Special appropriations					
<i>Social Security (Administration)</i>					
<i>Act 1999</i>	236,144	93,493	106,546	119,344	126,773
Total component 5 expenses	236,144	93,493	106,546	119,344	126,773
1.7.6 – Component 6 (Student Start-up Loan - ABSTUDY)					
Special appropriations					
<i>Student Assistance Act 1973</i>	6,058	2,724	2,859	3,007	3,160
Total component 6 expenses	6,058	2,724	2,859	3,007	3,160
1.7.7 – Component 7 (Assistance for Isolated Children)					
Special appropriations					
<i>Student Assistance Act 1973</i>	124,387	134,994	145,792	156,561	168,923
Total component 7 expenses	124,387	134,994	145,792	156,561	168,923
1.7.8 – Component 8 (Student Financial Supplement Scheme) (c)					
Special appropriations					
<i>Student Assistance Act 1973</i>	25,500	–	–	–	–
Total component 8 expenses	25,500	–	–	–	–
Total program expenses	3,132,378	3,122,220	3,368,638	3,556,044	3,757,556

(c) Reflects the impact of the *Universities Accord (Cutting Student Debt by 20 Per Cent) Act 2025*. Student Financial Supplement Scheme (SFSS) operated from January 1993 to 31 December 2003.

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

Program 1.8 – Disability Employment Services					
	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
1.8.1 – Component 1 (Disability Employment Services)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,391,593	1,312,625	1,309,602	1,342,423	1,375,281
Total component 1 expenses	1,391,593	1,312,625	1,309,602	1,342,423	1,375,281
Total program expenses	1,391,593	1,312,625	1,309,602	1,342,423	1,375,281

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

Program 1.9 – Income Apportionment Resolution Payment					
	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Forward	Forward	Forward
	actual		estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
1.9.1 – Component 1 (Income Apportionment Resolution Payment)					
Special appropriations					
<i>Social Security and Other</i>					
<i>Legislation Amendment</i>					
<i>(Technical Changes No. 2) Act</i>					
2025	–	31,713	–	–	–
Total component 1 expenses	–	31,713	–	–	–
Total program expenses	–	31,713	–	–	–

Cash projections for Rent Assistance (a)**Cross-Program – Rent Assistance**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000
DSS: <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>		
Family Tax Benefit	2,379,736	2,491,862
DSS: <i>Social Security (Administration) Act 1999</i>		
Age Pension	1,525,514	1,630,739
Austudy	38,697	40,634
Carer Payment	247,788	268,115
Disability Support Pension	1,292,976	1,386,695
JobSeeker Payment	1,123,387	1,181,814
Parenting Payment (Partnered)	2,279	2,347
Parenting Payment (Single)	103,174	109,801
Special Benefit	8,729	8,889
Youth Allowance	196,026	201,150
DSS: <i>ABSTUDY (Student Assistance Act 1973)</i>	23,662	24,436
Department of Veterans' Affairs: <i>Veterans' Entitlements Act 1986 (b)</i>	43,432	43,543
Total cash projections	6,985,400	7,390,025

- (a) Rent Assistance is a supplementary payment included in the calculation of the primary income support payment, Family Tax Benefit or service pension. This table provides cash projections for the Rent Assistance component included in the primary income support payment, Family Tax Benefit or service pension.
- (b) Rent Assistance is paid to eligible service pension and income support supplement recipients.

Table 2.1.3: Performance measures for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Support the financial wellbeing and self-sufficiency of people when they cannot fully support themselves, by providing targeted payments and assistance through the social security system, and disability employment services		
Program 1.1 – Support for Families Assist eligible families with the cost of raising children while ensuring that parents remain primarily responsible for supporting their children.		
Key Activity	Family Tax Benefit	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which families with lower incomes are supported with the costs of raising children through Family Tax Benefit (FTB).	The number of FTB Part A families with adjusted taxable income under the FTB Part A Lower Income Free Area is aligned with the number of families in Australia with family income under the FTB Part A Lower Income Free Area. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Extent to which families with lower incomes are supported with the costs of raising children through FTB.	The number of FTB Part A families with adjusted taxable income under the FTB Part A Lower Income Free Area is aligned with the number of families in Australia with family income under the FTB Part A Lower Income Free Area.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.1 – Support for Families Assist eligible families with the cost of raising children while ensuring that parents remain primarily responsible for supporting their children.		
Key Activity	Child Support Scheme	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which separated parents in the child support system are supporting their children.	More than 95 per cent of child support liabilities in Agency Collect cases are collected each year. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Extent to which separated parents in the child support system are supporting their children.	More than 95 per cent of child support liabilities in Agency Collect cases are collected each year.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.1 resulting from 2026-27 Budget measures: Nil		

Program 1.2 – Paid Parental Leave Assist parents to take time out of the workforce to bond with their children following birth or adoption and encourage continued participation in the workforce.		
Key Activity	Parental Leave Pay	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which eligible families use their unreserved entitlement to Parental Leave Pay.	At least 95 per cent of eligible Parental Leave Pay families receive payment. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Extent to which eligible families use their unreserved entitlement to Parental Leave Pay.	At least 95 per cent of eligible Parental Leave Pay families receive payment.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.2 resulting from 2026-27 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.3 – Support for Seniors To assist eligible senior Australians financially and to encourage them to use their financial resources to support their retirement income.		
Key Activity	Age Pension	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which people over the Age Pension qualification age are supported in their retirement through the Age Pension or other income support.	75 per cent or below of people of Age Pension age are supported by the Age Pension or other income support. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Extent to which people over the Age Pension qualification age are supported in their retirement through the Age Pension or other income support.	75 per cent or below of people of Age Pension age are supported by the Age Pension or other income support.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.3 resulting from 2026-27 Budget measures: Nil		

Program 1.4 – Financial Support for People with Disability To financially assist eligible people with disability.		
Key Activity	Disability Support Pension	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which Disability Support Pension policies support a Disability Support Pension recipient to participate in the workforce.	Longer-term Disability Support Pension recipients participate in the workforce at a higher rate than newly granted Disability Support Pension recipients. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Extent to which Disability Support Pension policies support a Disability Support Pension recipient to participate in the workforce.	Longer-term Disability Support Pension recipients participate in the workforce at a higher rate than newly granted Disability Support Pension recipients.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.4 resulting from 2026-27 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.5 – Financial Support for Carers To financially assist eligible carers of people with disability or a severe medical condition.		
Key Activity	Carer Payment and Carer Allowance	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which payments are made to, or with respect to, carers unable to financially support themselves, and trends align with broader population trends.	The proportion of the Australian population who are Carer Payment and/or Carer Allowance recipients remains within 3 percentage points of the proportion of people who identify as primary carers. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Extent to which payments are made to, or with respect to, carers unable to financially support themselves, and trends align with broader population trends.	The proportion of the Australian population who are Carer Payment and/or Carer Allowance recipients remains within 3 percentage points of the proportion of people who identify as primary carers.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.5 resulting from 2026-27 Budget measures: Nil		

Table 2.1.3: Performance measures 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 Activity	JobSeeker Payment, Youth Allowance (Other) and Parenting Payment	
Year	Performance measure	Expected performance results
Current Year 2025-26	Extent to which payments are made to, or with respect to, people unable to fully support themselves.	Recipient numbers reflect the number of people who are unable to fully support themselves through work. Recipient numbers align with the changes in the unemployment rate. <i>Expected performance result: Not on track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	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 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.6 resulting from 2026-27 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.7 – Student Payments		
To support eligible students whilst they undertake education and training, so that they can gain employment. To increase access and participation by Indigenous Australian students in secondary and tertiary education and accelerate their educational outcomes.		
Key Activity	Youth Allowance (Student), Austudy and ABSTUDY	
Year	Performance measure	Expected performance results
Current Year 2025-26	Extent to which payment recipients have improved financial self-reliance.	The proportion of Austudy, Youth Allowance and ABSTUDY recipients who are not receiving income support 12 months after exiting student payments reflect the number of people who are able to fully support themselves through work. Increases in exit rates align with decreases in the unemployment rate. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	Extent to which payment recipients have improved financial self-reliance.	The proportion of Austudy, Youth Allowance and ABSTUDY recipients who are not receiving income support 12 months after exiting student payments reflect the number of people who are able to fully support themselves through work. Movements in exit rates correlate with an opposite movement in the unemployment rate.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.7 resulting from 2026-27 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.8 – Disability Employment Services To support people with disabilities, injury or health conditions to prepare for, find and maintain work.		
Key Activities	Disability Employment Services (a)	
Year	Performance measure	Expected performance results
Current Year 2025-26	Extent to which people with disability are supported to find and maintain employment through Disability Employment Services.	At least 40 per cent of job placements sustained to 13 weeks. <i>Expected performance result: On track</i>
		At least 30 per cent of job placements sustained to 26 weeks. <i>Expected performance result: On track</i>
		At least 20 per cent of job placements sustained to 52 weeks. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	This program has ceased.	This program has ceased.
Forward Estimates 2027-28 to 2029-30	This program has ceased.	This program has ceased.

Key Activities	Inclusive Employment Australia (b)	
Year	Performance measures	Planned performance results
Budget Year 2026-27	In development. The performance measure is being reconsidered ahead of DSS' 2026-27 Corporate Plan.	In development. The performance target is being reconsidered ahead of DSS' 2026-27 Corporate Plan.
Year	Performance measures	Planned performance results
Forward Estimates 2027-28 to 2029-30	To be developed.	To be developed.
Material changes to Program 1.8 resulting from 2026-27 Budget measures:		
(a) The Disability Employment Services (DES) program ceased on 1 November 2025, reported results are for 1 July 2025 to 31 October 2025.		
(b) The Inclusive Employment Australia (IEA) program commenced on 1 November 2025.		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Program 1.9 – Income Apportionment Resolution Payment		
A one-off payment available to applicants under the Income Apportionment Resolution Scheme for each eligible debt affected by income apportionment between 20 September 2003 and 6 December 2020.		
Key Activities	Income Apportionment Resolution Payment	
Year	Performance measure	Expected performance results
Current Year 2025-26	N/A – Resolution payment processing to commence 2026-27.	<i>Expected performance result: N/A</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	Extent to which eligible debts applied to the Income Apportionment Resolution Scheme receive resolution payment offers.	In development. The performance target is being reconsidered ahead of DSS' 2026-27 Corporate Plan.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	To be developed.
Material changes to Program 1.9 resulting from 2026-27 Budget measures: Nil		

Table 2.1.3: Performance measures for Outcome 1 (continued)

Cross Program – Rent Assistance To make payments to income support or family payment recipients to assist with the costs of renting private and community housing.		
Key Activity	Rent Assistance	
Year	Performance measure	Expected performance result
Current Year 2025-26	Australians receiving income support or family assistance payments are assisted with the cost of private rental or community housing.	Commonwealth Rent Assistance reduces the proportion of recipient households in “rental stress” by at least 25 percentage points. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Australians receiving income support or family assistance payments are assisted with the cost of private rental or community housing.	Commonwealth Rent Assistance reduces the proportion of recipient households in “rental stress” by at least 25 percentage points.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Cross Program since 2026-27 Budget: Nil		

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Families and Communities

Promote stronger and more resilient families, children, individuals and communities by providing targeted supports

Linked programs

Attorney-General's Department

Programs

- Program 1.1 – Attorney-General's Department Operating Expenses – Civil Justice and Legal Services
- Program 1.4 – Justice Services
- Program 1.5 – Family Relationships

Contribution to Outcome 2 made by linked programs

The Attorney-General's Department has policy responsibility for improving access to justice for Indigenous people, for family matters, including Family Law Services; elder abuse matters; and for justice policy matters, including responses to sexual violence. These linked programs provide payments for services to support these responsibilities, and are administered by DSS under this Outcome.

Department of Health, Disability and Ageing

Program

- Program 1.2 – Mental Health and Suicide Prevention

Contribution to Outcome 2 made by linked program

The Department of Health, Disability and Ageing has policy responsibility for Medicare Benefits Schedule items in relation to mental health.

Services Australia

Programs

- Program 1.1 – Strategy and Corporate Enabling
- Program 1.2 – Customer Service Delivery
- Program 1.3 – Technology and Transformation

Contribution to Outcome 2 made by linked programs

The administrative aspects of Income Management and payments under the Transition to Independent Living Allowance that falls under this Outcome are delivered by Services Australia through the above linked programs.

Linked programs (continued)

<p>National Indigenous Australians Agency</p> <hr/> <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 <hr/> <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.</p> <p>These linked programs also contribute to this Outcome by supporting remote strategic investments.</p>
<p>Department of the Treasury</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations <hr/> <p>Contribution to Outcome 2 made by linked program</p> <p>The Department of the Treasury, on behalf of DSS, makes National Partnership payments to the states for <i>Family, Domestic and Sexual Violence Responses</i> and other agreements.</p>
<p>Domestic, Family and Sexual Violence Commission</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Domestic, Family and Sexual Violence Commission <hr/> <p>Contribution to Outcome 2 made by linked program</p> <p>The Domestic, Family and Sexual Violence Commission provides yearly reports to parliament tracking the progress of the National Plan.</p> <p>The Domestic, Family and Sexual Violence Commission acts as a national body, working with sector stakeholders and seeking opportunities to amplify the voices of people with lived experience of domestic, family and sexual violence, to ensure policies, services and systems reflect these experiences and insights and improve delivery and outcomes.</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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 2: Families and Communities					
Program 2.1 – Families and Communities					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,381,195	1,361,340	1,145,858	1,144,944	1,156,711
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	8	8	8	8	–
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	438,176	768,200	737,486	506,131	285,315
Special accounts					
Social Services SOETM Special Account 2021	2,135	–	–	–	–
Administered Total	1,821,514	2,129,548	1,883,352	1,651,083	1,442,026
Total expenses for Program 2.1	1,821,514	2,129,548	1,883,352	1,651,083	1,442,026
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,381,195	1,361,340	1,145,858	1,144,944	1,156,711
Special appropriations	438,184	768,208	737,494	506,139	285,315
Special accounts	2,135	–	–	–	–
Administered Total	1,821,514	2,129,548	1,883,352	1,651,083	1,442,026
Departmental expenses					
Departmental appropriation	317,133	327,132	188,359	184,895	186,139
s74 External Revenue (a)	43,519	40,128	40,124	39,591	39,880
Expenses not requiring appropriation in the Budget year (b)	75,660	53,974	54,178	53,532	53,707
Departmental Total	436,312	421,234	282,661	278,018	279,726
Total expenses for Outcome 2	2,257,826	2,550,782	2,166,013	1,929,101	1,721,752

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2025-26	2026-27	2027-28	2028-29	2029-30
Movement of administered funds between years (c)	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 2:					
Program 2.1 – Families and Communities	(3,070)	3,070	400	–	(400)
Total movement of administered funds	(3,070)	3,070	400	–	(400)

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

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

Table 2.2.2: Program component expenses for Outcome 2

Program 2.1 – Families and Communities					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
2.1.1 – Component 1 (Families and Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	481,190	496,223	470,965	476,184	479,979
Total component 1 expenses	481,190	496,223	470,965	476,184	479,979
2.1.2 – Component 2 (Family Safety)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	565,391	554,014	374,696	376,041	383,250
Total component 2 expenses	565,391	554,014	374,696	376,041	383,250
2.1.3 – Component 3 (Protecting Australia's Children)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	25,340	19,498	4,014	4,014	4,044
Total component 3 expenses	25,340	19,498	4,014	4,014	4,044
2.1.4 – Component 4 (Sector Representation)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	5,851	4,714	4,854	4,872	4,953
Total component 4 expenses	5,851	4,714	4,854	4,872	4,953
2.1.5 – Component 5 (Financial Wellbeing and Capability)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	198,579	206,247	219,710	218,528	218,288
Total component 5 expenses	198,579	206,247	219,710	218,528	218,288
2.1.6 – Component 6 (Volunteering and Community Connectedness)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	79,296	69,459	66,607	61,293	62,685
Total component 6 expenses	79,296	69,459	66,607	61,293	62,685
2.1.7 – Component 7 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Redress payment)					
Special appropriations					
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	434,576	763,457	733,277	503,238	283,683
Total component 7 expenses	434,576	763,457	733,277	503,238	283,683

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

Program 2.1 – Families and Communities (continued)					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
2.1.8 – Component 8 (National Redress Scheme for Survivors of Institutional Child Sexual Abuse – Psychological Support payment)					
Special appropriations					
<i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	3,600	4,743	4,209	2,893	1,632
Total component 8 expenses	3,600	4,743	4,209	2,893	1,632
2.1.9 – Component 9 (Special account to support the National Plan)					
Special Account expenses					
Social Services SOETM Special Account 2021	2,135	–	–	–	–
Total component 9 expenses	2,135	–	–	–	–
2.1.10 – Component 10 (Transition to Independent Living Allowance)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	3,512	3,512	3,512	3,512	3,512
Total component 10 expenses	3,512	3,512	3,512	3,512	3,512
2.1.11 – Component 11 (Social Impact Investing Initiatives)					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	22,036	7,673	1,500	500	–
Total component 11 expenses	22,036	7,673	1,500	500	–
2.1.12 – Component 12 (Income Management Balancing Appropriation)					
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	8	8	8	8	–
Total component 12 expenses	8	8	8	8	–
Total program expenses	1,821,514	2,129,548	1,883,352	1,651,083	1,442,026

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2 – Promote stronger and more resilient families, children, individuals 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 Activities	Families and Children	
Year	Performance measure	Expected performance result
Current Year 2025-26	Extent to which individuals have improved individual and family functioning.	At least 75 per cent of clients in reporting services have improved family functioning. <i>Expected performance result: Not on track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	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 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.2.3: Performance measures for Outcome 2 (continued)

Program 2.1 – Families and Communities To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activities	Family Safety	
Year	Performance measure	Expected performance result
Current Year 2025-26	Successful delivery of DSS-led initiatives under the National Plan.	Demonstrated achievement of continued successful delivery of initiatives under the National Plan. DSS will report implementation outputs against the six long-term National Plan outcomes. <i>Expected performance result: Partially on track</i>
Year	Performance measure	Planned performance result
Budget Year 2026-27	Successful implementation of DSS-led initiatives under the National Plan.	Demonstrated achievement of continued successful delivery of initiatives under the National Plan. DSS will report implementation outputs against the six long-term National Plan outcomes.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.2.3: Performance measures for Outcome 2 (continued)

Program 2.1 – Families and Communities		
To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activities	Financial Wellbeing and Capability	
Year	Performance measures	Expected performance results
Current Year 2025-26	Extent to which individuals and families can navigate through financial crisis, build financial resilience and reduce vulnerability to financial shock.	10 per cent or less of people with multiple requests for Emergency Relief. <i>Expected performance result: On track</i>
		At least 70 per cent of people report an improvement in their financial wellbeing following engagement with a funded service. <i>Expected performance result: Not on track</i>
Year	Performance measures	Planned performance results
Budget Year 2026-27	Extent to which individuals and families can navigate through financial crisis, build financial resilience and reduce vulnerability to financial shock.	10 per cent or less of people with multiple requests for Emergency Relief.
		At least 80 per cent of assessed clients record stabilisation or improvement in their financial resilience and/or material wellbeing and basic necessities during their assistance period.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.2.3: Performance measures for Outcome 2 (continued)

Program 2.1 – Families and Communities To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activities	National Redress Scheme for Institutional Child Sexual Abuse	
Year	Performance measures	Expected performance results
Current Year 2025-26	Ensure quality and timely decisions are made on applications to the National Redress Scheme (the Scheme).	The Scheme will notify at least 25 per cent of survivors about an outcome within 6 months of the date that all required information is received. <i>Expected performance result: Not on track</i>
		The Scheme will notify at least 50 per cent of survivors about an outcome within 9 months of the date that all required information is received. <i>Expected performance result: Not on track</i>
		The Scheme will notify at least 75 per cent of survivors about an outcome within 12 months of the date that all required information is received. <i>Expected performance result: Not on track</i>
		The Scheme will maintain quality decision-making, with at least 95 per cent of initial determinations reflecting the final outcome. <i>Expected performance result: On track</i>
	Maximise institution participation with the Scheme.	The Scheme will engage and maintain participation, with institutions on-board to cover at least 95 per cent of applications in progress. <i>Expected performance result: On track</i>
	Provide survivors a redress payment.	The Scheme will issue at least 80 per cent of eligible survivors an advance payment within 7 days of receiving acceptance documentation. <i>Expected performance result: On track</i>
		The Scheme will issue at least 80 per cent of survivors a redress payment within 14 days of receiving acceptance documentation. <i>Expected performance result: On track</i>

Table 2.2.3: Performance measures for Outcome 2 (continued)

Program 2.1 – Families and Communities		
To strengthen relationships, support families, improve wellbeing of children and young people, reduce the cost of family breakdown, and strengthen family and community functioning.		
Key Activities	National Redress Scheme for Institutional Child Sexual Abuse (continued)	
Year	Performance measures	Planned performance results
Budget Year 2026-27	Ensure quality and timely decisions are made on applications to the Scheme.	The Scheme will notify at least 25 per cent of survivors about an outcome within 6 months of the date that all required information is received.
		The Scheme will notify at least 50 per cent of survivors about an outcome within 9 months of the date that all required information is received.
		The Scheme will notify at least 75 per cent of survivors about an outcome within 12 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 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 2.1 resulting from 2026-27 Budget measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 2025-26 to 2029-30. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

Departmental and Administered Items

Departmental revenues, expenses, assets and liabilities are those which are controlled by DSS. Departmental expenses include employee and supplier expenses and other administrative costs which are incurred by DSS in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities which are managed by DSS on behalf of the Government, according to set government directions. Administered expenses include subsidies, grants, personal benefit payments and suppliers.

Commentary – Financial Statements

Departmental

Income and expenses

DSS is budgeting to deliver a balanced operating result in 2026-27, noting that certain costs (including depreciation and lease-related repayments) are treated as unfunded items under net cash appropriation arrangements.

Total revenue from Government and own-source income for 2026-27 is \$576.7 million, lower than in 2025-26. Total expenses for 2026-27 is \$576.7 million net of unfunded depreciation and lease principal repayments.

Balance sheet

DSS' budgeted net liability position for 2026-27 is expected to be \$88.5 million.

Administered

Income and expenses

DSS will administer the collection of non-taxation revenue estimated at \$921.0 million in 2026-27, higher than in 2025-26 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 \$165.0 billion in 2026-27, higher than in 2025-26 to reflect increases in income support payments to support families and individuals with cost-of-living pressures and indexation on payments.

Balance sheet

Total assets administered on behalf of the Australian Government are expected to be \$6.6 billion in 2026-27. The increase when compared to 2025-26 is primarily due to an increase in receivables.

Total liabilities administered on behalf of the Australian Government are expected to be \$8.2 billion in 2026-27. The increase when compared to 2025-26 is primarily due to an increase in personal benefits payable.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	381,938	338,401	239,836	238,876	233,819
Suppliers	201,623	206,215	164,929	161,567	170,210
Depreciation and amortisation (a)	37,648	36,946	36,686	35,342	33,182
Finance costs	6,633	7,564	7,169	6,752	6,306
Other expenses	159	149	145	146	154
Total expenses	628,001	589,275	448,765	442,683	443,671
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	42,455	38,528	39,361	40,362	40,433
Rental income	3,323	5,569	4,087	1,555	993
Resources received free of charge	71,355	71,355	71,355	71,355	71,355
Total own-source revenue	117,133	115,452	114,803	113,272	112,781
Total own-source income	117,133	115,452	114,803	113,272	112,781
Net (cost of)/contribution by services	(510,868)	(473,823)	(333,962)	(329,411)	(330,890)
Revenue from Government	462,633	461,290	321,689	318,482	322,121
Surplus/(deficit) attributable to the Australian Government	(48,235)	(12,533)	(12,273)	(10,929)	(8,769)
Total comprehensive income/(loss)	(48,235)	(12,533)	(12,273)	(10,929)	(8,769)
Total comprehensive income/(loss) attributable to the Australian Government	(48,235)	(12,533)	(12,273)	(10,929)	(8,769)

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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of comprehensive income	(48,235)	(12,533)	(12,273)	(10,929)	(8,769)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	8,428	8,407	8,395	7,417	5,577
plus: depreciation/amortisation expenses for ROU assets (b)	29,220	28,539	28,291	27,925	27,605
less: lease principal repayments (b)	24,413	24,413	24,413	24,413	24,413
Net Cash Operating Surplus/(Deficit)	(35,000)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,299	8,299	8,299	8,299	8,299
Trade and other receivables	76,032	76,032	76,032	76,032	76,032
Total financial assets	84,331	84,331	84,331	84,331	84,331
Non-financial assets					
Buildings and leasehold improvements	452,812	420,198	387,775	356,519	327,434
Property, plant and equipment	2,209	1,876	1,671	1,690	1,750
Intangibles	447	429	411	393	375
Prepayments	1,817	1,817	1,817	1,817	1,817
Total non-financial assets	457,285	424,320	391,674	360,419	331,376
Total assets	541,616	508,651	476,005	444,750	415,707
LIABILITIES					
Payables					
Suppliers	18,179	18,179	18,179	18,179	18,179
Other payables	16,339	16,339	16,339	16,339	16,339
Total payables	34,518	34,518	34,518	34,518	34,518
Interest bearing liabilities					
Leases	479,883	455,470	431,057	406,644	382,231
Total interest bearing liabilities	479,883	455,470	431,057	406,644	382,231
Provisions					
Employee provisions	102,880	102,880	102,880	102,880	102,880
Other provisions	4,271	4,271	4,271	4,271	4,271
Total provisions	107,151	107,151	107,151	107,151	107,151
Total liabilities	621,552	597,139	572,726	548,313	523,900
Net assets	(79,936)	(88,488)	(96,721)	(103,563)	(108,193)
EQUITY*					
Parent entity interest					
Accumulated deficit	(530,963)	(543,496)	(555,769)	(566,698)	(575,467)
Asset revaluation reserve	98,723	98,723	98,723	98,723	98,723
Contributed equity	352,304	356,285	360,325	364,412	368,551
Total parent entity interest	(79,936)	(88,488)	(96,721)	(103,563)	(108,193)
Total equity	(79,936)	(88,488)	(96,721)	(103,563)	(108,193)

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 2026-27)

	Accumulated deficit	Asset revaluation reserve	Contributed equity	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(530,963)	98,723	352,304	(79,936)
Adjusted opening balance	(530,963)	98,723	352,304	(79,936)
Comprehensive income				
Surplus/(deficit) for the period	(12,533)	–	–	(12,533)
Total comprehensive income	(12,533)	–	–	(12,533)
of which:				
Attributable to the Australian Government	(12,533)	–	–	(12,533)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	3,981	3,981
Sub-total transactions with owners	–	–	3,981	3,981
Estimated closing balance as at 30 June 2027	(543,496)	98,723	356,285	(88,488)
Closing balance attributable to the Australian Government	(543,496)	98,723	356,285	(88,488)

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	543,082	504,816	364,973	360,399	363,047
Rendering of services	45,977	44,331	43,663	42,132	41,641
Net GST received	14,561	5,471	5,197	5,020	5,287
Total cash received	603,620	554,618	413,833	407,551	409,975
Cash used					
Employees	381,938	338,401	239,836	238,876	233,819
Suppliers	144,699	139,994	98,822	95,447	103,857
Interest payments on lease liability	6,633	7,564	7,169	6,752	6,306
Other	159	149	145	146	154
s74 receipts transferred to Official Public Account	45,778	44,097	43,448	41,917	41,426
Total cash used	579,207	530,205	389,420	383,138	385,562
Net cash from/(used by) operating activities	24,413	24,413	24,413	24,413	24,413
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, equipment and intangibles	7,310	3,981	4,040	4,087	4,139
Total cash used	7,310	3,981	4,040	4,087	4,139
Net cash from/(used by) investing activities	(7,310)	(3,981)	(4,040)	(4,087)	(4,139)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,310	3,981	4,040	4,087	4,139
Total cash received	7,310	3,981	4,040	4,087	4,139
Cash used					
Principal payments of lease liability	24,413	24,413	24,413	24,413	24,413
Total cash used	24,413	24,413	24,413	24,413	24,413
Net cash from/(used by) financing activities	(17,103)	(20,432)	(20,373)	(20,326)	(20,274)
Net increase/(decrease) in cash held					
	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	8,299	8,299	8,299	8,299	8,299
Cash and cash equivalents at the end of the reporting period	8,299	8,299	8,299	8,299	8,299

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	3,911	3,981	4,040	4,087	4,139
Total new capital appropriations	3,911	3,981	4,040	4,087	4,139
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>3,911</i>	<i>3,981</i>	<i>4,040</i>	<i>4,087</i>	<i>4,139</i>
Total items	3,911	3,981	4,040	4,087	4,139
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations – DCB (a)	7,310	3,981	4,040	4,087	4,139
TOTAL	7,310	3,981	4,040	4,087	4,139
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,310	3,981	4,040	4,087	4,139
Total cash used to acquire assets	7,310	3,981	4,040	4,087	4,139

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget Year 2026-27)

	Buildings and leasehold improvements	Property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	55,962	2,484	1,644	60,090
Gross book value – ROU assets	598,548	1,103	–	599,651
Accumulated depreciation/amortisation and impairment	(9,289)	(542)	(1,197)	(11,028)
Accumulated depreciation/amortisation and impairment – ROU assets	(192,409)	(836)	–	(193,245)
Opening net book balance	452,812	2,209	447	455,468
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	3,531	350	100	3,981
Total additions	3,531	350	100	3,981
Other movements				
Depreciation/amortisation expense	(7,788)	(501)	(118)	(8,407)
Depreciation/amortisation on ROU assets	(28,357)	(182)	–	(28,539)
Total other movements	(36,145)	(683)	(118)	(36,946)
As at 30 June 2027				
Gross book value	59,493	2,834	1,744	64,071
Gross book value – ROU assets	598,548	1,103	–	599,651
Accumulated depreciation/amortisation and impairment	(17,077)	(1,043)	(1,315)	(19,435)
Accumulated depreciation/amortisation and impairment – ROU assets	(220,766)	(1,018)	–	(221,784)
Closing net book balance	420,198	1,876	429	422,503

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-27 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Suppliers	1,141,591	1,476,176	1,476,319	1,522,812	1,559,394
Subsidies	9,429	16,254	16,017	11,000	11,011
Grants	1,431,840	985,395	762,349	748,033	751,196
Personal benefits	154,433,403	162,389,596	167,845,911	172,738,738	178,191,354
Write-down and impairment of assets	233,767	55,533	42,624	33,076	35,212
Fair value loss	22,459	31,844	44,571	59,828	57,963
Total expenses administered on behalf of Government	157,272,489	164,954,798	170,187,791	175,113,487	180,606,130
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Recoveries and rendering of services	456,439	811,119	779,045	535,450	302,135
Interest	104,789	100,953	112,220	122,594	140,668
Special accounts revenue	2,135	–	–	–	–
Other revenue	8,923	8,923	8,923	9,059	8,476
Total non-taxation revenue	572,286	920,995	900,188	667,103	451,279
Total own-source revenue administered on behalf of Government	572,286	920,995	900,188	667,103	451,279
Total own-source income administered on behalf of Government	572,286	920,995	900,188	667,103	451,279
Net (cost of)/contribution by services	(156,700,203)	(164,033,803)	(169,287,603)	(174,446,384)	(180,154,851)
Total comprehensive income/(loss)	(156,700,203)	(164,033,803)	(169,287,603)	(174,446,384)	(180,154,851)

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	34,973	34,973	34,973	34,973	34,973
Receivables	6,067,550	6,595,668	7,006,122	7,413,849	7,923,775
Investments	1,535	1,535	1,535	1,535	1,535
Total financial assets	6,104,058	6,632,176	7,042,630	7,450,357	7,960,283
Total assets administered on behalf of Government	6,104,058	6,632,176	7,042,630	7,450,357	7,960,283
LIABILITIES					
Payables					
Personal benefits payable	3,917,396	3,924,636	3,595,977	3,979,981	4,439,956
Suppliers	54,169	54,136	54,103	54,070	54,070
Grants	17,624	17,624	17,624	17,624	17,624
Other payables	2,818	2,818	2,818	2,818	2,818
Total payables	3,992,007	3,999,214	3,670,522	4,054,493	4,514,468
Provisions					
Personal benefits provision	4,124,268	4,157,640	4,165,016	4,179,128	4,193,386
Total provisions	4,124,268	4,157,640	4,165,016	4,179,128	4,193,386
Total liabilities administered on behalf of Government	8,116,275	8,156,854	7,835,538	8,233,621	8,707,854
Net assets/(liabilities)	(2,012,217)	(1,524,678)	(792,908)	(783,264)	(747,571)

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	31,113	19,530	22,234	57,925	58,308
GST received	242,305	236,813	212,271	214,459	218,757
Goods and services	428,150	804,757	795,950	614,282	345,835
Personal benefits recoveries	696,405	697,192	711,987	719,134	649,122
Total cash received	1,397,973	1,758,292	1,742,442	1,605,800	1,272,022
Cash used					
Grants	1,552,624	1,073,266	830,002	814,625	818,502
Subsidies	9,429	16,254	16,017	11,000	11,011
Personal benefits	154,835,990	163,256,293	168,880,283	173,185,255	178,518,408
Suppliers	1,255,687	1,625,080	1,620,899	1,670,641	1,710,774
Total cash used	157,653,730	165,970,893	171,347,201	175,681,521	181,058,695
Net cash from/(used by) operating activities	(156,255,757)	(164,212,601)	(169,604,759)	(174,075,721)	(179,786,673)
INVESTING ACTIVITIES					
Cash received					
Repayments of loans and advances	120,639	135,984	154,722	127,034	134,050
Total cash received	120,639	135,984	154,722	127,034	134,050
Cash used					
Advances and loans made	406,046	487,609	563,696	615,827	646,537
Total cash used	406,046	487,609	563,696	615,827	646,537
Net cash from/(used by) investing activities	(285,407)	(351,625)	(408,974)	(488,793)	(512,487)
FINANCING ACTIVITIES					
Cash received					
Restructuring	(16,262)	–	–	–	–
Total cash received	(16,262)	–	–	–	–
Net cash from/(used by) financing activities	(16,262)	–	–	–	–
Net increase/(decrease) in cash held	(156,557,426)	(164,564,226)	(170,013,733)	(174,564,514)	(180,299,160)

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	45,289	34,973	34,973	34,973	34,973
Cash from Official Public Account for:					
– Appropriations	158,106,722	166,452,118	171,927,106	176,269,924	181,677,077
Cash to Official Public Account for:					
– Appropriations	1,559,612	1,887,892	1,913,373	1,705,410	1,377,917
Cash and cash equivalents at end of reporting period	34,973	34,973	34,973	34,973	34,973

Prepared on Australian Accounting Standards basis.

Australian Institute of Family Studies

Entity resources and planned performance

Australian Institute of Family Studies

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Australian Institute of Family Studies

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

Priority activities

In 2026-27 and forward years, AIFS will continue to produce timely, policy-relevant, rigorous and impactful research, evaluation and knowledge translation services on a broad range of family related issues.

AIFS will continue to use its appropriations to examine demographic trends and family formation, individual and family wellbeing, work-family balance, and other aspects of family functioning and interaction with society.

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

LSAC will finalise Wave 11 data ahead of release, while TTM will collect its Wave 6 data, based on existing cohorts. Both studies will continue to build the evidence base on young people, men and their families, to inform policy and practice.

AIFS will conduct commissioned research relating to people who experience domestic, family and sexual violence – including an evaluation of Our Watch's Primary Prevention Activities Program and a joint project with the Australian Institute of Health and Welfare synthesising evidence to support a mid-point review of the *National Plan to End Violence Against Women and Children*. AIFS will also disseminate newly completed research into the experience of abuse and mistreatment of older people for select population groups in support of the objectives of the *National Plan to End the Abuse and Mistreatment of Older People*.

AIFS is also working with DSS and a range of community organisations to evaluate the progress of the *Stronger Places, Stronger People* place-based program.

AIFS will continue to support the child and family service sector via the Child Family Community Australia Information Exchange. Further, AIFS remains committed to assisting child and family services to evaluate the outcomes of their work and to incorporate evidence into their decision making.

AIFS' partnership with the Emerging Minds' National Centre for Child Mental Health will continue to supply high quality and up-to-date evidence for professionals working with children.

The AGRC will release reports based on data from its National Gambling Prevalence Study pilot to explore prevalence, risk of harm, attribution of harm to products and help seeking behaviours by key jurisdictions in Australia. In addition, AGRC has been commissioned by DSS to conduct evaluations into the National Consumer Protection Framework for online gambling and the funding of financial counselling services.

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

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

Finally, the 18th biennial AIFS Conference 2026 will be held, focusing on family wellbeing in rapidly changing times.

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

1.2 Entity resource statement

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

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

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

Table 1.1: Australian Institute of Family Studies resource statement – Budget estimates for 2026-27 as at Budget May 2026

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	6,384	3,169
Departmental appropriation (c)	4,696	4,765
s74 External Revenue receipts (d)	12,003	13,883
Departmental capital budget (e)	208	212
Total departmental annual appropriations	23,291	22,029
Total departmental resourcing	23,291	22,029
Total resourcing for the Australian Institute of Family Studies	23,291	22,029
Average staffing level (number)	98	90

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

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

(a) Appropriation Bill (No. 1) 2026-27.

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

(c) Excludes departmental capital budget.

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

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

1.3 Budget measures

Budget measures relating to AIFS are detailed in the 2026-27 Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Institute of Family Studies 2026-27 Budget measures
Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook**

		2025-26	2026-27	2027-28	2028-29	2029-30
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage expenses (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	(123)	(106)	(122)	–
Total		–	(123)	(106)	(122)	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension (b)	1.1					
Administered payment						
Departmental payment		–	–	–	–	(148)
Total		–	–	–	–	(148)
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	(123)	(106)	(122)	(148)
Total		–	(123)	(106)	(122)	(148)

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

(a) The full description and details appear in the 2025-26 MYEFO under Cross Portfolio.

(b) The full description and details appear in the 2026-27 Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1:

The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1 – Australian Institute of Family Studies					
Departmental expenses					
Departmental appropriation	4,696	4,765	4,862	4,886	4,985
s74 External Revenue (a)	17,079	15,337	14,180	15,172	13,347
Expenses not requiring appropriation in the Budget year (b)	4,035	641	392	252	193
Departmental Total	25,810	20,743	19,434	20,310	18,525
Total expenses for Program 1.1	25,810	20,743	19,434	20,310	18,525
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	4,696	4,765	4,862	4,886	4,985
s74 External Revenue (a)	17,079	15,337	14,180	15,172	13,347
Expenses not requiring appropriation in the Budget year (b)	4,035	641	392	252	193
Departmental Total	25,810	20,743	19,434	20,310	18,525
Total expenses for Outcome 1	25,810	20,743	19,434	20,310	18,525

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

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

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

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – The creation and communication of knowledge for policy-makers, service providers and the broader community to improve the wellbeing of children, families and communities		
Program 1.1 – Australian Institute of Family Studies		
To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
<ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments' family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Key activities	<ul style="list-style-type: none"> • Aligning our organisational structure and operating model to the Strategic Research Agenda themes. • Develop research strategies and grow the evidence base reflecting themes in the Strategic Research Agenda. • Develop and implement a plan to increase our profile, reach and impact with our key stakeholders. • Cultivate the right mix of technical and leadership skills to deliver policy-relevant research. • Invest in our systems, processes, tools and technologies to improve quality and productivity. • Determine a pathway for building a more sustainable business model over time. • Embed cultural safety and knowledge within our organisation. 	
Year	Performance measures	Expected performance results
Current year 2025-26	Research excellence and leadership in family wellbeing and gambling	
	Committee membership (Number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth government, State and Territory governments and other)	Year-end target: 30 Year-end forecast: 35 <i>Expected performance result: On track</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments’ family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence		
Year	Performance measures	Expected performance results
Current year 2025-26	Research excellence and leadership in family wellbeing and gambling (continued)	
	Requests for advice (Number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth government, State and Territory governments and other (includes submissions and other less formal public advice)	Year-end target: 15 Year-end forecast: 15 <i>Expected performance result: On track</i>
	Media coverage – growth rate (Number of media mentions and as a proportion of prior year number)	Year-end target: 5 per cent Year-end forecast: 5 per cent <i>Expected performance result: On track</i>
	Media comments – growth rate (Number of requests for media comments and as a proportion of prior year number)	Year-end target: 5 per cent Year-end forecast: 5 per cent <i>Expected performance result: On track</i>
	Stakeholder perception of rigour of research (Number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families)	Year-end target: 75 per cent Year-end forecast: 100 per cent <i>Expected performance result: On track</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies		
To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
<ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments' family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Year	Performance measures	Expected performance results
Current year 2025-26	Trusted partners and providers of research and advice to inform the Government's family and gambling policies	
	Direct approaches – win rate (Number of direct approaches and proportion won)	Year-end target: 70 per cent Year-end forecast: 90 per cent <i>Expected performance result: On track</i>
	Competitive tenders – win rate (Number of select and non-select tender invitations (open tender and panel) and proportion won)	Year-end target: 25 per cent Year-end forecast: 0 per cent <i>Expected performance result: At risk</i>
	Stakeholder perception of policy relevance of research (Number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed)	Year-end target: 75 per cent Year-end forecast: 100 per cent <i>Expected performance result: On track</i>
	Stakeholder use of AIFS research to inform policy (Number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy)	Year-end target: 75 per cent Year-end forecast: 83 per cent <i>Expected performance result: On track</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments’ family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence		
Year	Performance measures	Expected performance results
Current year 2025-26	Accessible research and evaluation resources to support family and community services	
	Stakeholder perception of accessibility (Number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed)	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track</i>
	Stakeholder perception of relevance (Number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research)	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track</i>
	Application in practice (Number of Child and Family Community Australia (CFCA) respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents)	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track</i>
	Development in practice (Number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents)	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track</i>
	Evaluation capability (Number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents)	Year-end target: 85 per cent Year-end forecast: 85 per cent <i>Expected performance result: On track</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Expected performance results
Program 1.1 – Australian Institute of Family Studies		
To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
<ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments' family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Current year 2025-26	A sustainable organisational culture of excellence	
	Repeat business (Percentage of contract revenue that comes from repeat customers)	Year-end target: 80 per cent Year-end forecast: 90 per cent <i>Expected performance result: On track</i>
	Contract value (Remaining value of long-term contracts (i.e. contracts which have more than 2 years remaining) as a proportion of remaining value of all contracts)	Year-end target: 50 per cent Year-end forecast: 50 per cent <i>Expected performance result: On track</i>
	Staff satisfaction (Number of staff agreeing they are satisfied with their job as a proportion of staff surveyed)	Year-end target: 75 per cent Year-end forecast: 75 per cent <i>Expected performance result: On track</i>
	Attrition rate (Number of staff who concluded employment at AIFS during FY (excluding non-ongoing staff with less than 3 months remaining) as a proportion of all staff employed during the FY)	Year-end target: 20 per cent Year-end forecast: 15 per cent <i>Expected performance result: On track</i>

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Planned performance results
<p>Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments’ family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Budget Year 2026-27	Outcome criteria – strategic goals	
	Research excellence and leadership in family wellbeing and gambling	
	Committee membership (Number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth government, State and Territory governments and other)	Year-end target: 35
	Requests for advice (Number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth government, State and Territory governments and other (includes submissions and other less formal public advice))	Year-end target: 20
	Media coverage – growth rate (Number of media mentions and as a proportion of prior year number)	Year-end target: 5 per cent
	Media comments – growth rate (Number of requests for media comments and as a proportion of prior year number)	Year-end target: 5 per cent
Stakeholder perception of rigour of research (Number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families)	Year-end target: 75 per cent	

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Planned performance results
Budget Year 2026-27	Trusted partners and providers of research and advice to inform the Government's family and gambling policies	
	Direct approaches – win rate (Number of direct approaches and proportion won)	Year-end target: 70 per cent
	Stakeholder perception of policy relevance of research (Number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed)	Year-end target: 75 per cent
	Stakeholder use of AIFS research to inform policy (Number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy)	Year-end target: 75 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments’ family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence		
Year	Performance measures	Planned performance results
Budget Year 2026-27	Accessible research and evaluation resources to support family and community services	
	Stakeholder perception of accessibility (Number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed)	Year-end target: 85 per cent
	Stakeholder perception of relevance (Number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research)	Year-end target: 85 per cent
	Application in practice (Number of CFCA respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents)	Year-end target: 85 per cent
	Development in practice (Number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents)	Year-end target: 85 per cent
	Evaluation capability (Number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents)	Year-end target: 85 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies		
To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
<ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments' family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Year	Performance measures	Planned performance results
Budget Year 2026-27	A sustainable organisational culture of excellence	
	Repeat business (Percentage of contract revenue that comes from repeat customers)	Year-end target: 80 per cent
	Contract value (Remaining value of long-term contracts (i.e. contracts which have more than 2 years remaining) as a proportion of remaining value of all contracts)	Year-end target: 50 per cent
	Staff satisfaction (Number of staff agreeing they are satisfied with their job as a proportion of staff surveyed)	Year-end target: 75 per cent
	Attrition rate (Number of staff who concluded employment at AIFS during FY (excluding non-ongoing staff with less than 3 months remaining) as a proportion of all staff employed during the FY)	Year-end target: 20 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments’ family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence		
Year	Performance measures	Planned performance results
Forward Estimates 2027-28 to 2029-30	Outcome criteria – strategic goals	
	Research excellence and leadership in family wellbeing and gambling	
	Committee membership (Number of groups related to family wellbeing and gambling that AIFS is a member/observer on, by Commonwealth government, State and Territory governments and other)	2027-28 Year-end target: 35 2028-29 Year-end target: 40 2029-30 Year-end target: 40
	Requests for advice (Number of requests to respond to initiatives on family wellbeing and gambling, by Commonwealth government, State and Territory governments and other (includes submissions and other less formal public advice))	2027-28 Year-end target: 20 2028-29 Year-end target: 25 2029-30 Year-end target: 25
	Media coverage – growth rate (Number of media mentions and as a proportion of prior year number)	Year-end target: 5 per cent
	Media comments – growth rate (Number of requests for media comments and as a proportion of prior year number)	Year-end target: 5 per cent
	Stakeholder perception of rigour of research (Number of stakeholders agreeing that AIFS produces trusted, rigorous research about Australian families)	Year-end target: 75 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Planned performance results
<p>Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments' family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Forward Estimates 2027-28 to 2029-30	Trusted partners and providers of research and advice to inform the Government's family and gambling policies	
	Direct approaches – win rate (Number of direct approaches and proportion won)	Year-end target: 70 per cent
	Stakeholder perception of policy relevance of research (Number of stakeholders agreeing AIFS research is policy relevant as a proportion of stakeholders surveyed)	Year-end target: 75 per cent
	Stakeholder use of AIFS research to inform policy (Number of stakeholders saying they used AIFS research to inform policy as a proportion of stakeholders surveyed who are involved in policy)	Year-end target: 75 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:		
1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments’ family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence		
Year	Performance measures	Planned performance results
Forward Estimates 2027-28 to 2029-30	Accessible research and evaluation resources to support family and community services	
	Stakeholder perception of accessibility (Number of stakeholders agreeing AIFS research is accessible as a proportion of stakeholders surveyed)	Year-end target: 85 per cent
	Stakeholder perception of relevance (Number of stakeholders agreeing AIFS research is relevant as a proportion of stakeholders surveyed who accessed AIFS research)	Year-end target: 85 per cent
	Application in practice (Number of CFCA respondents who incorporated AIFS resources into their work practice as a proportion of all CFCA respondents)	Year-end target: 85 per cent
	Development in practice (Number of CFCA respondents who believed AIFS resources were used to debate and discuss different options for action as a proportion of all CFCA respondents)	Year-end target: 85 per cent
	Evaluation capability (Number of CFCA respondents who agreed that AIFS evaluation resources have helped build their capability to evaluate programs as a proportion of all CFCA respondents)	Year-end target: 85 per cent

Table 2.1.2: Performance measures for Outcome 1 (continued)

Year	Performance measures	Planned performance results
<p>Program 1.1 – Australian Institute of Family Studies To provide robust and independent evidence that informs policy and practice and drives positive outcomes for children, families and their communities. To deliver on this outcome, AIFS will manage its resources and capabilities according to our 4 strategic goals:</p> <ol style="list-style-type: none"> 1. Research excellence and leadership in family wellbeing 2. Be recognised as trusted partners and advisors to inform governments' family and gambling policies 3. Provide accessible research and evaluation resources to support family and community services 4. Ensure a sustainable organisation with a culture of excellence 		
Forward Estimates 2027-28 to 2029-30	A sustainable organisational culture of excellence	
	Repeat business (Percentage of contract revenue that comes from repeat customers)	Year-end target: 80 per cent
	Contract value (Remaining value of long-term contracts (i.e. contracts which have more than 2 years remaining) as a proportion of remaining value of all contracts)	Year-end target: 50 per cent
	Staff satisfaction (Number of staff agreeing they are satisfied with their job as a proportion of staff surveyed)	Year-end target: 80 per cent
	Attrition rate (Number of staff who concluded employment at AIFS during FY (excluding non-ongoing staff with less than 3 months remaining) as a proportion of all staff employed during the FY)	Year-end target: 20 per cent
Material changes to Program 1.1 resulting from 2026-27 Budget measures: Nil		
Note: Performance measure 'Competitive tenders – win rate' will be discontinued at the end of 2025-26 due to changes in AIFS' business development strategy.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Income and expenses

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

Total own-source revenue for 2026-27 is expected to be \$15.3 million and revenue from the Government is expected to be \$4.8 million.

Balance sheet

AIFS has a budgeted net liability position of \$6.0 million at 30 June 2027.

Total assets at 30 June 2027 are estimated to be \$7.2 million, comprising \$5.9 million in financial assets and \$1.3 million in non-financial assets.

Total liabilities at 30 June 2027 are estimated to be \$13.2 million, including accrued employee entitlements, which total \$3.0 million and other payables (unearned revenue) \$8.5 million.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	16,412	13,478	13,574	13,618	13,634
Suppliers	8,142	5,999	4,955	6,490	4,748
Depreciation and amortisation (a)	1,231	1,255	905	202	143
Finance costs	25	11	–	–	–
Total expenses	25,810	20,743	19,434	20,310	18,525
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	17,044	14,402	14,145	14,237	13,312
Other revenue	35	935	35	935	35
Total own-source revenue	17,079	15,337	14,180	15,172	13,347
Gains					
Other gains	50	50	50	50	50
Total gains	50	50	50	50	50
Total own-source income	17,129	15,387	14,230	15,222	13,397
Net (cost of)/contribution by services	(8,681)	(5,356)	(5,204)	(5,088)	(5,128)
Revenue from Government	4,696	4,765	4,862	4,886	4,895
Surplus/(deficit) attributable to the Australian Government	(3,985)	(591)	(342)	(202)	(233)
Total comprehensive income/(loss) attributable to the Australian Government	(3,985)	(591)	(342)	(202)	(233)

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Total comprehensive income/(loss) – as per the statement of Comprehensive Income	(3,985)	(591)	(342)	(202)	(233)
plus: depreciation/amortisation of assets funded through appropriations (DCB) (a)	683	707	449	202	233
plus: depreciation/amortisation expenses for ROU assets (b)	548	548	456	–	–
less: lease principal repayments (b)	624	664	563	–	–
Net Cash Operating Surplus/(Deficit)	(3,378)	–	–	–	–

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 the Departmental Capital Budget (DCB) provided through Appropriation Bill (No. 1) equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,446	1,684	1,636	1,792	2,004
Trade and other receivables	3,622	3,677	3,681	3,761	3,082
Other financial assets	603	542	501	537	471
Total financial assets	8,671	5,903	5,818	6,090	5,557
Non-financial assets					
Property, plant and equipment	1,905	1,016	287	258	210
Intangibles	179	3	3	3	3
Other non-financial assets	250	285	230	251	201
Total non-financial assets	2,334	1,304	520	512	414
Total assets	11,005	7,207	6,338	6,602	5,971
LIABILITIES					
Payables					
Suppliers	844	620	509	671	503
Other payables	10,598	8,524	8,468	8,574	8,068
Total payables	11,442	9,144	8,977	9,245	8,571
Interest bearing liabilities					
Leases	1,227	563	–	–	–
Total interest bearing liabilities	1,227	563	–	–	–
Provisions					
Employee provisions	3,476	3,019	3,008	2,987	2,950
Other provisions	503	503	503	503	503
Total provisions	3,979	3,522	3,511	3,490	3,453
Total liabilities	16,648	13,229	12,488	12,735	12,024
Net assets	(5,643)	(6,022)	(6,150)	(6,133)	(6,053)
EQUITY*					
Parent entity interest					
Contributed equity	5,737	5,949	6,163	6,382	6,605
Asset revaluation reserve	360	360	360	360	360
Accumulated deficit	(11,740)	(12,331)	(12,694)	(12,896)	(13,039)
Total parent entity interest	(5,643)	(6,022)	(6,171)	(6,154)	(6,074)
Total equity	(5,643)	(6,022)	(6,171)	(6,154)	(6,074)

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 2026-27)

	Accumulated deficit	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(11,740)	360	5,737	(5,643)
Adjusted opening balance	(11,740)	360	5,737	(5,643)
Comprehensive income				
Surplus/(deficit) for the period	(591)	–	–	(591)
Total comprehensive income	(591)	–	–	(591)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	–	–	212	212
Sub-total transactions with owners	–	–	212	212
Estimated closing balance as at 30 June 2027	(12,331)	360	5,949	(6,022)
Closing balance attributable to the Australian Government	(12,331)	360	5,949	(6,022)

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	7,921	4,663	4,827	4,833	5,615
Sale of goods and rendering of services	11,927	12,887	14,024	14,265	12,816
GST received	6	8	1	3	2
Other	76	996	76	899	101
Total cash received	19,930	18,554	18,928	20,000	18,534
Cash used					
Employees	15,990	14,455	13,490	13,591	13,634
Suppliers	7,933	6,208	4,961	6,299	4,716
Interest payments on lease liability	25	11	–	–	–
Other	1	–	–	–	–
Total cash used	23,949	20,674	18,451	19,890	18,350
Net cash from/(used by) operating activities	(4,019)	(2,120)	477	110	184
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	227	190	176	173	195
Total cash used	227	190	176	173	195
Net cash from/(used by) investing activities	(227)	(190)	(176)	(173)	(195)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	208	212	214	219	223
Total cash received	208	212	214	219	223
Cash used					
Principal payments on lease liability	624	664	563	–	–
Total cash used	624	664	563	–	–
Net cash from/(used by) financing activities	(416)	(452)	(349)	219	223
Net increase/(decrease) in cash held	(4,662)	(2,762)	(48)	156	212
Cash and cash equivalents at the beginning of the reporting period	9,108	4,446	1,684	1,636	1,792
Cash and cash equivalents at the end of the reporting period	4,446	1,684	1,636	1,792	2,004

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital Budget – Bill 1 (DCB)	208	212	214	219	223
Total new capital appropriations	208	212	214	219	223
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	208	212	214	219	223
Total items	208	212	214	219	223
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	208	190	176	173	195
Funded internally from departmental resources	19	–	–	–	–
TOTAL	227	190	176	173	195
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	227	190	176	173	195
Total cash used to acquire assets	227	190	176	173	195

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 2026-27)

	Other Property plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2026			
Gross book value	1,817	890	2,707
Gross book value – ROU assets	4,844	-	4,844
Accumulated depreciation/amortisation and impairment	(916)	(711)	(1,627)
Accumulated depreciation/amortisation and impairment – ROU assets	(3,840)	-	(3,840)
Opening net book balance	1,905	179	2,084
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	190	-	190
Total additions	190	-	190
Other movements			
Depreciation/amortisation expense	(531)	(176)	(707)
Depreciation/amortisation expense on ROU assets	(548)	-	(548)
Total other movements	(1,079)	(176)	(1,255)
As at 30 June 2027			
Gross book value	2,007	890	2,897
Gross book value – ROU assets	4,844	-	4,844
Accumulated depreciation/amortisation and impairment	(1,447)	(887)	(2,334)
Accumulated depreciation/amortisation and impairment – ROU assets	(4,388)	-	(4,388)
Closing net book balance	1,016	3	1,019

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026-27 for depreciation expenses, amortisation expenses, departmental capital budget or other operational expenses.

Domestic, Family and Sexual Violence Commission

Entity resources and planned performance

Domestic, Family and Sexual Violence Commission

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Domestic, Family and Sexual Violence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

1.2 Entity resource statement

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

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

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

Table 1.1: Domestic, Family and Sexual Violence Commission resource statement – Budget estimates for 2026-27 as at Budget May 2026

	<i>2025-26 Estimated actual \$'000</i>	2026-27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Departmental appropriation	5,755	6,196
Total departmental annual appropriations	5,755	6,196
Total departmental resourcing	5,755	6,196
Total resourcing for the Domestic, Family and Sexual Violence Commission	5,755	6,196
	2025-26	2026-27
Average staffing level (number)	22	22

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

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

(a) Appropriation Bill (No. 1) 2026-27.

1.3 Budget measures

Budget measures relating to DFSV Commission are detailed in the 2026-27 Budget Paper No. 2 and are summarised below.

Table 1.2: Domestic Family and Sexual Violence Commission 2026-27 Budget measures
Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	(179)	(171)	(172)	–
Total		–	(179)	(171)	(172)	–
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension (b)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(245)
Total		–	–	–	–	(245)
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	(179)	(171)	(172)	(245)
Total		–	(179)	(171)	(172)	(245)

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

(a) The full description and details appear in the 2025-26 MYEFO under Cross Portfolio.

(b) The full description and details appear in the 2026-27 Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1:

Amplifying the voices of people with lived experience of domestic, family and sexual violence, providing evidence-informed policy advice, and promoting coordination and accountability towards ending gender-based violence

Linked programs

Department of Social Services

Program

- Program 2.1 – Families and Communities

Contribution to Outcome 1 made by linked programs

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1 – Domestic, Family and Sexual Violence Commission					
Departmental expenses					
Departmental appropriation	5,755	6,196	5,258	5,319	5,328
s74 External Revenue (a)	207	211	–	–	–
Expenses not requiring appropriation in the Budget year (b)	38	38	38	38	38
Departmental Total	6,000	6,445	5,296	5,357	5,366
Total expenses for Program 1.1	6,000	6,445	5,296	5,357	5,366
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	5,755	6,196	5,258	5,319	5,328
s74 External Revenue (a)	207	211	–	–	–
Expenses not requiring appropriation in the Budget year (b)	38	38	38	38	38
Departmental Total	6,000	6,445	5,296	5,357	5,366
Total expenses for Outcome 1	6,000	6,445	5,296	5,357	5,366

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 expenses, amortisation expenses, make-good expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

Outcome 1 – Amplifying the voices of people with lived experience of domestic, family and sexual violence, providing evidence-informed policy advice, and promoting coordination and accountability towards ending gender-based violence		
Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Provide strategic and timely advice	
Year	Performance measure	Expected performance results
Current Year 2025-26	Number of strategic advice briefs and submissions to government.	Number of strategic advice briefs/submissions to government is at least 6. <i>Expected performance result: On track</i>
	Number of policy snapshots published on the DFSV Commission website.	Number of policy snapshots published on the DFSV Commission website is at least 4. <i>Expected performance result: On track</i>
	Number of place-based visits conducted annually	Number of place-based visits conducted annually is at least 6. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	Number of strategic advice briefs and submissions to government.	Maintain or increase the number of strategic advice briefs/submissions to government compared to the previous year.
	Number of policy snapshots published on the DFSV Commission website.	Maintain or increase the number of policy snapshots published on the DFSV Commission website compared to the previous year.
	Number of place-based visits conducted annually.	Maintain or increase the number of place-based visits conducted annually compared to the previous year.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Foster national coordination and cross-sector collaboration	
Year	Performance measure	Expected performance results
Current Year 2025-26	Number of national roundtables convened with more than 3 sectors represented (government, non-government organisations, academia, lived experience).	Number of national roundtables convened with more than 3 sectors represented (government, non-government organisations, academia, lived experience) is at least 4. <i>Expected performance result: On track</i>
	Roundtables/events including representation from priority populations/organisations/individuals (First Nations, Culturally and Linguistically Diverse people (CALD), Lesbian, Gay, Bisexual, Transgender and Queer (LGBTQ+), disability).	2025-26 will be a baselining year to set the target. <i>Expected performance result: Not available</i>
	Number of government-tasked roundtables/events delivered.	Number of government-tasked roundtables/events delivered is at least 2. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	Number of national roundtables convened with more than 3 sectors represented (government, non-government organisations, academia, lived experience).	Maintain or increase the number of national roundtables convened with more than 3 sectors represented compared to the previous year.
	Roundtables/events including representation from priority populations/organisations/individuals (First Nations, CALD, LGBTQ+, disability).	10 per cent increase from the baseline.
	Number of government-tasked roundtables/events delivered.	Maintain or increase the number of government-tasked roundtables/events delivered compared to the previous year.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Promote visibility and accountability for the National Plan	
Year	Performance measure	Expected performance results
Current Year 2025-26	Number of public forums, media engagements, and presentations promoting the National Plan.	Number of public forums, media engagements, and presentations promoting the National Plan is at least 80. <i>Expected performance result: On track</i>
	Delivery of Annual Report to Parliament on progress towards the National Plan.	Delivery of Annual Report to Parliament on progress towards the National Plan by 31 October 2026. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	Number of public forums, media engagements, and presentations promoting the National Plan.	Maintain or increase the number of public forums, media engagements, and presentations promoting the National Plan compared to the previous year.
	Delivery of Annual Report to Parliament on progress towards the National Plan.	Delivery of Annual Report to Parliament on progress towards the National Plan by 31 October 2027.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Domestic, Family and Sexual Violence Commission		
The DFSV Commission will improve policy decisions and service systems for people with lived experience of domestic, family and sexual violence by providing strategic policy advice and reporting.		
Key Activity	Model and promote best practice engagement of lived experience	
Year	Performance measure	Expected performance results
Current Year 2025-26	LEAC evaluation developed and implemented annually.	LEAC evaluation framework to be completed. <i>Expected performance result: Partially on track</i>
	Percentage of roundtables' published reports on the DFSV Commission's website.	100 per cent of roundtable reports published on the DFSV Commission's website. <i>Expected performance result: On track</i>
	Number of best practice tools for lived experience engagement published online.	Number of best practice tools for lived experience engagement published online is at least 2. <i>Expected performance result: At risk</i>
	Mechanisms established for bringing together national lived experience bodies.	Mechanism established. <i>Expected performance result: Partially on track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	LEAC evaluation developed and implemented annually.	Evaluation conducted annually.
	Percentage of roundtables' published reports on the DFSV Commission's website.	100 per cent of roundtable reports published on the DFSV Commission's website.
	Number of best practice tools for lived experience engagement published online.	Maintain or increase the number of best practice tools for lived experience engagement published online, compared to the previous year.
	Mechanisms established for bringing together national lived experience bodies.	Maintain mechanisms for bringing together national lived experience bodies is maintained annually.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 2026-27 to 2029-30. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	4,242	4,574	3,875	3,923	4,102
Suppliers	1,758	1,871	1,421	1,434	1,264
Total expenses	6,000	6,445	5,296	5,357	5,366
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	207	211	–	–	–
Resources received free of charge	38	38	38	38	38
Total own-source revenue	245	249	38	38	38
Total own-source income	245	249	38	38	38
Net (cost of)/contribution by services	(5,755)	(6,196)	(5,258)	(5,319)	(5,328)
Revenue from Government	5,755	6,196	5,258	5,319	5,328
Surplus/(deficit) attributable to the Australian Government	–	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	62	62	62	62	62
Trade and other receivables	6,067	6,067	6,067	6,067	6,067
Total financial assets	6,129	6,129	6,129	6,129	6,129
Total assets	6,129	6,129	6,129	6,129	6,129
LIABILITIES					
Payables					
Suppliers	179	179	179	179	179
Other payables	162	162	162	162	162
Total payables	341	341	341	341	341
Provisions					
Employee provisions	505	505	505	505	505
Total provisions	505	505	505	505	505
Total liabilities	846	846	846	846	846
Net assets	5,283	5,283	5,283	5,283	5,283
EQUITY*					
Parent entity interest					
Retained surplus	5,283	5,283	5,283	5,283	5,283
Total parent entity interest	5,283	5,283	5,283	5,283	5,283
Total equity	5,283	5,283	5,283	5,283	5,283

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 2026-27)

	Retained earnings	Total equity
	\$'000	\$'000
Opening balance as at 1 July 2026		
Balance carried forward from previous period	5,283	5,283
Adjusted opening balance	5,283	5,283
Comprehensive income		
Surplus/(deficit) for the period	–	–
Estimated closing balance as at 30 June 2027	5,283	5,283
Closing balance attributable to the Australian Government	5,283	5,283

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,755	6,196	5,258	5,319	5,328
Sale of goods and rendering of services	207	211	–	–	–
Net GST received	88	96	97	97	97
Total cash received	6,050	6,503	5,355	5,416	5,425
Cash used					
Employees	4,242	4,574	3,875	3,923	4,102
Suppliers	1,808	1,929	1,480	1,493	1,323
Total cash used	6,050	6,503	5,355	5,416	5,425
Net cash from/(used by) operating activities	–	–	–	–	–
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	62	62	62	62	62
Cash and cash equivalents at the end of the reporting period	62	62	62	62	62

Prepared on Australian Accounting Standards basis.

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

Entity resources and planned performance

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

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

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Commission for Aboriginal and Torres Strait Islander Children and Young People (National Commission) will become a statutory agency from 1 July 2026 under the *Public Service Act 1999* and is a non-corporate Commonwealth entity under the PGPA Act.

As provided by the *National Commission for Aboriginal and Torres Strait Islander Children and Young People Act 2026*, the key functions of the National Commission are as follows:

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

1.2 Entity resource statement

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

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

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

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

Table 1.1: National Commission for Aboriginal and Torres Strait Islander Children and Young People resource statement – Budget estimates for 2026-27 as at Budget May 2026

	2025-26 <i>Estimated</i> <i>actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Departmental appropriation	5,300	9,227
Total departmental annual appropriations	5,300	9,227
Total departmental resourcing	5,300	9,227
Total resourcing for the National Commission for Aboriginal and Torres Strait Islander Children and Young People	5,300	9,227
	2025-26	2026-27
Average staffing level (number)	14	24

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

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

(a) Appropriation Bill (No. 1) 2026-27.

1.3 Budget measures

Budget measures relating to the National Commission are detailed in the 2026-27 Budget Paper No. 2 and are summarised below.

**Table 1.2: National Commission for Aboriginal and Torres Strait Islander Children and Young People 2026-27 Budget measures
Measures announced since the 2025-26 Portfolio Additional Estimates Statements**

		2025-26	2026-27	2027-28	2028-29	2029-30
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses - one year extension (a)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	(490)
Total		–	–	–	–	(490)
Closing the Gap – further investments (b)	1.1					
Administered payment		–	–	–	–	–
Departmental payment		–	–	–	–	–
Total		–	–	–	–	–
Total payment measures						
Administered		–	–	–	–	–
Departmental		–	–	–	–	(490)
Total		–	–	–	–	(490)

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

- (a) The full description and details appear in the 2026-27 Budget Paper No. 2 under Cross Portfolio.
 (b) This measure was published in the 2025-26 Social Services Portfolio Additional Estimates Statements under a different title 'Departmental Support'. Further information can be found in 2026-27 Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1:

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

Linked programs

Department of Social Services

Program

- Program 2.1 - Families and Communities

Contribution to Outcome 1 made by linked programs

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

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1 – National Commission for Aboriginal and Torres Strait Islander Children and Young People					
Departmental expenses					
Departmental appropriations	5,300	9,227	8,300	8,167	7,926
s74 External Revenue (a)	585	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	60	60	60	60	60
Departmental Total	5,945	9,287	8,360	8,227	7,986
Total expenses for Program 1.1	5,945	9,287	8,360	8,227	7,986
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriations	5,300	9,227	8,300	8,167	7,926
s74 External Revenue (a)	585	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	60	60	60	60	60
Departmental Total	5,945	9,287	8,360	8,227	7,986
Total expenses for Outcome 1	5,945	9,287	8,360	8,227	7,986

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 expenses, amortisation expenses, make-good expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Amplifying the voices of Aboriginal and Torres Strait Islander children and young people, by providing strategic, independent and impartial advice about policy, reforms and services, and promoting and enhancing coordination on matters related to Aboriginal and Torres Strait Islander children and young people		
Program 1.1 – National Commission for Aboriginal and Torres Strait Islander Children and Young People		
The National Commission will promote and advance the rights, interests, and wellbeing of Aboriginal and Torres Strait Islander children and young people, consistent with international human rights instruments.		
Key activity	Amplify the voices, aspirations and strengths of Aboriginal and Torres Strait Islander children and young people	
Year	Performance measure	Expected performance results
Current Year 2025-26	Establish co-designed youth mechanism. Amplify voices from existing initiatives.	Co-design youth mechanism. <i>Expected performance result: On track</i> At least one partnership has been established with youth initiatives in each jurisdiction. <i>Expected performance result: On track</i> Sustained engagement with young people through identified opportunities. <i>Expected performance result: On track</i> Establish strategy sessions to involve young people in the translation of knowledge and shape the National Commission's priorities. <i>Expected performance result: At risk</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	In development.	In development.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.1.2: Performance measures for Outcome 1 (continued)

<p>Program 1.1 – National Commission for Aboriginal and Torres Strait Islander Children and Young People</p> <p>The National Commission will promote and advance the rights, interests, and wellbeing of Aboriginal and Torres Strait Islander children and young people, consistent with international human rights instruments.</p>		
Key Activity	Provide advice to Government that reflects the voices of Aboriginal and Torres Strait Islander children and young people	
Year	Performance measure	Expected performance results
Current Year 2025-26	Progress development of a strategic plan.	Partnership plan endorsed by key stakeholders. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	In development.	In development.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – National Commission for Aboriginal and Torres Strait Islander Children and Young People		
The National Commission will promote and advance the rights, interests, and wellbeing of Aboriginal and Torres Strait Islander children and young people, consistent with international human rights instruments.		
Key Activity	Enhance national coordination on matters related to Aboriginal and Torres Strait Islander children and young people	
Year	Performance measure	Expected performance results
Current Year 2025-26	Lead development of Australian New Zealand Children's Commissioners, Guardians and Advocates (ANZCCGA) communications strategy. Collaborate on submissions, statements, etc.	Collaboration protocol agreed. <i>Expected performance result: On track</i> Publish submissions, joint statements, and other collaborative products. <i>Expected performance result: On track</i>
Year	Performance measure	Planned performance results
Budget Year 2026-27	In development.	In development.
Forward Estimates 2027-28 to 2029-30	As per 2026-27.	As per 2026-27.
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted statements of income and expenditure, assets and liabilities, and cash flows have been included for the financial years 2025-26 to 2029-30. These statements are prepared in accordance with the requirements of the Australian Government's financial budget and reporting framework.

3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	2,951	6,494	5,839	5,747	5,902
Suppliers	2,994	2,793	2,521	2,480	2,084
Total expenses	5,945	9,287	8,360	8,227	7,986
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Revenue from contracts with customers	585	–	–	–	–
Resources received free of charge	60	60	60	60	60
Total own-source revenue	645	60	60	60	60
Total own-source income	645	60	60	60	60
Net (cost of)/contribution by services	(5,300)	(9,227)	(8,300)	(8,167)	(7,926)
Revenue from Government	5,300	9,227	8,300	8,167	7,926
Surplus/(deficit) attributable to the Australian Government	–	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4	4	4	4	4
Trade and other receivables	170	170	170	170	170
Total financial assets	174	174	174	174	174
Total assets	174	174	174	174	174
LIABILITIES					
Payables					
Suppliers	13	13	13	13	13
Other payables	16	16	16	16	16
Total payables	29	29	29	29	29
Provisions					
Employee provisions	133	133	133	133	133
Total provisions	133	133	133	133	133
Total liabilities	162	162	162	162	162
Net assets	12	12	12	12	12
EQUITY*					
Parent entity interest					
Retained surplus	12	12	12	12	12
Total parent entity interest	12	12	12	12	12
Total equity	12	12	12	12	12

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 2026-27)

	Retained earnings	Total equity
	\$'000	\$'000
Opening balance as at 1 July 2026		
Balance carried forward from previous period	12	12
Adjusted opening balance	12	12
Comprehensive income		
Surplus/(deficit) for the period	–	–
Estimated closing balance as at 30 June 2027	12	12
Closing balance attributable to the Australian Government	12	12

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,300	9,227	8,300	8,167	7,926
Sale of goods and rendering of services	585	–	–	–	–
Total cash received	5,885	9,227	8,300	8,167	7,926
Cash used					
Employees	2,951	6,494	5,839	5,747	5,902
Suppliers	2,934	2,733	2,461	2,420	2,024
Total cash used	5,885	9,227	8,300	8,167	7,926
Net cash from/(used by) operating activities	–	–	–	–	–
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	4	4	4	4	4
Cash and cash equivalents at the end of the reporting period	4	4	4	4	4

Prepared on Australian Accounting Standards basis.

Portfolio glossary

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

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

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

Mid-Year Economic and Fiscal Outlook (MYEFO)	Provides an update of the Government’s budget estimates by examining expenses and revenues year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow assessment of the Government’s fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.
Outcome	The intended result, consequence or impact of government actions on the Australian community.
Outcome statement	Articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework: <ul style="list-style-type: none">• to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities;• to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds; and• to measure and assess entity and program (non-financial) performance in contributing to government policy objectives.
Performance information	Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them.
Portfolio	A minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State (portfolio departments) and entities with similar general objectives and outcomes.
Program	An activity that delivers benefits, services or transfer payments to individuals, industry and/or the community as a whole, with the aim of achieving the intended result specified in an outcome statement.

<i>Public Governance, Performance and Accountability Act 2013 (PGPA Act)</i>	The primary piece of Commonwealth resource management legislation, establishing a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. The Act applies to all Commonwealth entities and Commonwealth companies from 1 July 2014.
Receipts	The total or gross amount received by the Commonwealth. Each receipt item is either revenue, an offset within outlays, or financing transactions. Receipts include taxes, interest, charges for goods and services, borrowings and government business enterprise dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services, or increases in future economic benefits in the form of increases in assets or reductions in liabilities of an entity.
Right of Use (ROU) asset	The right of use asset (under AASB 16 Leases) is the balance sheet representation of the lessee’s right to use an asset over the life of a lease.
Special accounts	Balances existing within the CRF that are supported by standing appropriations (PGPA Act, sections 78 and 80). Special accounts allow money in the CRF to be acknowledged as set aside (hypothecated) for a particular purpose. Amounts credited to a special account may only be spent for the purposes of the special account. Special accounts can only be established by a written determination of the Finance Minister (PGPA Act, section 78) or through an Act of Parliament (referred to in section 80 of the PGPA Act).
Special appropriation (including standing appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year. Standing appropriations are a subcategory consisting of ongoing special appropriations; the amount appropriated will depend on circumstances specified in the legislation.

Abbreviations

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

