

Services Australia

Entity resources and planned performance

Services Australia

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Services Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

Key Priorities for 2026–27

Build staff and organisational capability to deliver an enhanced customer experience

Services Australia will strengthen its workforce capabilities and improve service delivery by embedding the customer experience into the development of agency operations. Through empowering staff and improving governance structures the agency will better meet customer needs and adapt to the changing landscape of government services. Creating a safe, inclusive, and supportive work environment for staff along with strong partnerships with communities and consideration of customer feedback will improve the customer experience. This will contribute to the agency's ambition to become a global leader in government service delivery.

Deliver quality government services and payments to Australians

Services Australia will continue to improve service delivery across digital, face-to-face and telephony channels to provide seamless and timely services including reducing processing times for claims and decreasing customer contact wait times. Through building trusted systems to simplify and enhance its services, the agency will ensure Australians can easily and equitably access the services and support they need in a timely manner.

Deliver digital and technological capability

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

1.2 Entity resource statement

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

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

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

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

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

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Prior year appropriations available (a)	1,103,729	1,058,469
Annual appropriations - ordinary annual services		
Departmental appropriation (b) (c)	5,393,615	5,598,612
s74 External Revenue (d)	279,310	180,593
Departmental capital budget (e)	160,885	163,631
Annual appropriations - other services - non-operating		
Equity injection (b)	173,019	163,673
Total departmental annual appropriations	6,006,829	6,106,509
Total departmental resourcing	7,110,558	7,164,978
Administered		
Prior year appropriations available (f)	3,411	3,023
Annual appropriations - ordinary annual services		
Outcome 1	965	988
s74 retained receipts (g)	965	988
Total administered annual appropriations	5,341	4,999
Total administered special appropriations	-	-
Special accounts		
Opening balance	212,876	212,876
Appropriation receipts (h)	965	988
Non-appropriation receipts (i)	2,668,965	2,682,165
Adjustments (j)	39,687	40,651
Total special account receipts	2,922,493	2,936,680
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(965)</i>	<i>(988)</i>
Total administered resourcing	2,926,869	2,940,691
Total resourcing for Services Australia	10,037,427	10,105,669
	2025-26	2026-27
Average staffing level (number) (k) (l)	30,888	30,212

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

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

Entity resource statement excludes cash at bank of \$22.9 million.

- a) 'Prior year appropriations available' in 2025-26 includes \$48.2 million accrued in 2024-25 which was appropriated and utilised in the 2025-26 financial year.
- b) 2025-26 estimated actual includes the impact of appropriation withheld under section 51 of the PGPA Act.
- c) The annual appropriation amounts in the '2025-26 Estimated actual' do not include the impact of Appropriation Bill (No. 5) 2025-26 as this Bill has not been enacted at the time of publication. An amount of \$64.3 million is expected to be received through Appropriation Bill (No. 5) 2025-26. The 2025-26 Portfolio Supplementary Additional Estimates Statements provide detail on these amounts.
- d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- e) Departmental capital budgets are not separately identified in Appropriation Act (No. 1) and form part of ordinary annual services items. Refer to Table 3.5 for further details.
- f) Prior year appropriations available includes the impacts of repealed Appropriation Acts and appropriation withheld under section 51 of the PGPA Act.
- g) Administered repayments received by Services Australia.
- h) Amounts credited to special accounts from annual administered appropriations relating to child support.
- i) Non-appropriation receipts comprise: receipts from non-custodial parents through the child support special account; deposits for recovery of compensation; and Departure Prohibition Order receipts.

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

- j) The available balance of the child support special account is adjusted under section 77 of the *Child Support (Registration and Collection) Act 1988* (Child Support Act) for deductions made by employers but not yet received; and under section 78 of the Child Support Act for unexplained remittances not yet credited.
- k) The 2025-26 Average Staffing Level (ASL) includes 4,241 ASL for the *Services Australia – additional resourcing* measure approved in the 2024-25 Budget. The 2026-27 ASL includes 2,844 ASL for the *Services Australia – additional resourcing* measure approved in the 2026-27 Budget.
- l) The Agency's approved ASL in 2025-26 and 2026-27 includes 1,250 ASL provided within existing agency resourcing, in order to provide greater flexibility in maintaining APS capability.

Table 1.1: Services Australia 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 Estimated actual \$'000	2026-27 Estimate \$'000
Department of Agriculture, Fisheries and Forestry		
Special appropriation – <i>Farm Household Support Act 2014</i> s105 payments for Farm Household Allowance and Exceptional circumstances relief payments	96,383	113,699
Total	96,383	113,699
Department of Education		
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>		
– Child Care Subsidy	15,950,080	17,508,261
– Additional support for families and ECEC services impacted by Ex-Tropical Cyclone Alfred	500	-
Special Account - <i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024</i>		
– Worker Retention Payment	1,965,639	1,079,711
Annual appropriation		
– Tertiary Access Payment	24,557	30,144
Total	17,940,776	18,618,116
Department of Health, Disability and Ageing		
Special account – Medicare Guarantee Fund		
– Medical Benefits	35,000,115	37,419,492
– Pharmaceutical Benefits	20,943,578	22,156,498
Special appropriation – <i>Private Health Insurance Act 2007</i>	7,562,910	7,588,181
Special appropriation – <i>Dental Benefits Act 2008</i>	374,288	334,613
Special appropriation – <i>National Health Act 1953 – Aids and Appliances</i>	119,549	122,615
Special appropriation – <i>Medical Indemnity Agreement Act 2002</i>	135,562	143,277
Special account – Australian Immunisation Register	9,819	9,819
Special appropriation – <i>Midwife Professional Indemnity (Commonwealth Contribution) Scheme Act 2010</i>	5,793	6,575
Special appropriation – <i>Aged Care Act 1997</i>	11,869,308	40,039
Special appropriation – <i>Aged Care Act 2024</i>	24,732,809	38,605,926
Special appropriation – <i>National Health Act 1953 – Continence Aids Assistance Scheme</i>	135,356	144,303
Special appropriation – <i>Public Governance, Performance and Accountability Act 2013 s77</i>	2,000	2,000
Annual appropriation		
– Health Workforce	791,448	791,527
– Medical Benefits	7,974	7,614
– Primary Care Practice Incentives	507,718	520,684
– Preventative Health and Chronic Disease	1,400	1,600
– Hearing Services	601,486	595,302
– COVID-19 Vaccine Claims Scheme	400	11,600
Total	102,801,513	108,501,665

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Table 1.1: Services Australia resource statement – Budget estimates for 2026-27 as at Budget May 2026 (continued)**Third party payments from and on behalf of other entities (continued)**

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Department of Home Affairs		
Annual appropriation		
– Asylum Seeker Support	26,122	26,122
Total	26,122	26,122
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts		
Annual appropriation		
– Bass Strait Passenger Vehicle Equalisation Scheme	60,211	62,411
– Tasmanian Freight Equalisation Scheme	228,469	228,469
Total	288,680	290,880
Department of Social Services		
Special appropriation – <i>Social Security (Administration) Act 1999</i>	131,970,958	138,743,560
Special appropriation – <i>A New Tax System (Family Assistance) (Administration) Act 1999</i>	18,079,118	18,495,330
Special appropriation – <i>Paid Parental Leave Act 2010</i>	3,677,887	4,573,888
Special appropriation – <i>Student Assistance Act 1973</i>	495,928	524,361
Special appropriation – <i>National Redress Scheme for Institutional Child Sexual Abuse Act 2018</i>	410,678	761,822
Annual administered appropriation	8,790	7,565
Total	154,643,359	163,106,526
Department of Veterans' Affairs		
Special appropriation – <i>Veterans' Entitlements Act 1986</i> and related Acts	3,332,075	3,158,180
Special appropriation – <i>Military Rehabilitation and Compensation Act 2004</i>	399,678	797,520
Special appropriation – <i>Safety, Rehabilitation and Compensation (Defence-related Claims) Act 1988</i>	6,483	2,100
Special appropriation – <i>Australian Participants in British Nuclear Tests and British Commonwealth Occupation Force (Treatment) Act 2006</i>	6,155	8,951
Special appropriation – <i>Treatment Benefits (Special Access) Act 2019</i>	1,355	1,389
Total	3,745,746	3,968,140
National Emergency Management Agency		
Special appropriation – <i>Social Security (Administration) Act 1999</i>		
– Australian Government Disaster Recovery Payment	42,000	10,000
– Disaster Recovery Allowance	36,000	1,000
Annual appropriation		
– Ex-gratia assistance – New Zealand citizens	3,000	2,000
Total	81,000	13,000

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

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

	2025-26 <i>Estimated actual \$'000</i>	2026-27 Estimate \$'000
National Indigenous Australians Agency		
Special appropriation – <i>Social Security (Administration) Act 1999</i>		
– Youpla Support Program – continuation	17,097	2,707
Total	17,097	2,707
Total payments made on behalf of other entities	279,640,676	294,640,855

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

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

Table 1.1: Services Australia resource statement – Budget estimates for 2026-27 as at Budget May 2026 (continued)**Payments made to related entities for the provision of services**

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
Digital Transformation Agency	104,212	107,443
Australian Postal Corporation	52,620	54,251
Department of Finance	16,901	17,425
Comcare	14,579	15,766
Reserve Bank of Australia	12,635	13,027
Commonwealth Superannuation Corporation	5,792	5,972
Department of Defence	2,105	2,170
Australian Public Service Commission	1,946	2,007
Australian Federal Police	1,680	1,732
Australian Taxation Office	932	1,000
Other	2,117	3,025
Total payments to related entities for the provision of services	215,519	223,818

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

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
Department of Veterans' Affairs	114,502	85,963
National Disability Insurance Agency	39,160	23,877
Australian Bureau of Statistics	801	13,070
Department of Social Services	18,575	12,373
Australian Digital Health Agency	13,201	6,143
NDIS Quality and Safeguards Commission	17,662	4,823
Department of Home Affairs	4,851	4,782
Department of Education	10,735	2,866
Australian Federal Police	1,562	1,600
Aged Care Quality and Safety Commission	1,256	1,297
Department of Health, Disability and Ageing	3,538	786
Other	7,318	2,315
Total revenue received from related entities for the provision of services	233,161	159,895

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

1.3 Budget measures

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

Table 1.2: Services Australia 2026-27 Budget measures

Measures announced since the 2025-26 Portfolio Supplementary Additional Estimates Statements (PSAES) (a)

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Cross-Portfolio					
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension Departmental payment	1.1	-	-	-	(147,554)
Services Australia – additional resourcing (b) (c) Departmental payment	1.1, 1.2, 1.3	nfp	892,084	844,669	(84,252) (85,958)
Department of Education					
Education Portfolio – schools reform Departmental payment	1.1, 1.2, 1.3	-	3,028	(57)	(57) (57)
Department of Finance					
Boosting Productivity – Digital ID Departmental payment	1.1, 1.2, 1.3	-	29,881	34,823	35,387 35,150
Department of Employment and Workplace Relations					
Employment Services and Support – additional funding Departmental payment	1.1, 1.2, 1.3	-	16,201	1,473	930 933
Department of Health, Disability and Ageing					
Better Care for Older Australians Departmental payment	1.1, 1.2	-	1,634	331	46 37
Securing the National Disability Insurance Scheme for Future Generations Departmental payment	1.1, 1.2	-	15,973	16,207	16,397 16,606
Strengthening Medicare Departmental payment	1.1, 1.2, 1.3	(4)	41,748	6,111	3,560 3,558
National Health Reform Agreement – hospital funding and Commonwealth investment in the public hospital system Departmental payment	1.2	-	-	(13,465)	(28,466) (45,234)

Table continues on next page.

Table 1.2: Services Australia 2026-27 Budget measures**Measures announced since the 2025-26 Portfolio Supplementary Additional Estimates Statements (PSAES) (a) (continued)**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Department of Health, Disability and Ageing (continued)					
Preventive Health	1.2				
Departmental payment	-	10	10	10	-
Improving Access and Uptake of Medicines and Vaccines	1.1, 1.2, 1.3				
Departmental payment	-	7,633	2,718	517	525
Thriving Kids	1.1, 1.2, 1.3				
Departmental payment	-	14,364	11,507	632	639
Improving Access to Home Care	1.1, 1.2, 1.3				
Departmental payment	-	28,140	3,926	2,850	2,868
Residential Aged Care Supply and Equity of Access	1.1, 1.2, 1.3				
Departmental payment	-	17,755	5,736	2,301	2,292
Department of Social Services					
Addressing Systems Abuse in the Child Support Scheme	1.1, 1.2, 1.3				
Departmental payment	-	79,617	47,858	13,801	17,161
Department of Veterans' Affairs					
Continuing to Support Veterans and their Families	1.1, 1.2, 1.3				
Departmental payment	-	1,628	10	-	-
Total payment measures					
Departmental	(4)	1,149,696	961,857	(36,344)	(199,034)
Total	(4)	1,149,696	961,857	(36,344)	(199,034)

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

- a) Unless otherwise noted, measures are listed by lead entity and the full measure descriptions appear in Budget Paper No. 2 under the relevant portfolio.
- b) The 2025-26 financial implications for this measure are not for publication (nfp) due to commercial-in-confidence sensitivities.
- c) This measure primarily includes amounts relating to:
 - (i) additional resourcing for Services Australia, totalling \$1,746.5 million over 2 years, with \$892.0 million in 2026-27 and \$854.4 million in 2027-28; and
 - (ii) partially reversing the *Effectiveness of Services Australia's service centres* measure published in the 2025-26 Portfolio Additional Estimates Statements by \$170.2 million, comprising \$84.3 million in 2028-29 and \$86.0 million in 2029-30.

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 *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Services Australia can be found at:

<https://www.servicesaustralia.gov.au/corporate-plan>.

The most recent annual performance statement can be found at:

<https://www.servicesaustralia.gov.au/annual-reports>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1:

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

Linked programs

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

Linked programs for Outcome 1 (continued)

<p>Department of Health, Disability and Ageing</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Health Research, Coordination and Access • Program 1.3 – First Nations Health • Program 1.4 – Health Workforce • Program 1.6 – Primary Health Care Quality and Coordination • Program 1.7 – Primary Care Practice Incentives and Medical Indemnity • Program 1.9 – Immunisation • Program 2.1 – Medical Benefits • Program 2.2 – Hearing Services • Program 2.3 – Pharmaceutical Benefits • Program 2.4 – Private Health Insurance • Program 2.5 – Dental Services • Program 2.7 – Assistance through Aids and Appliances • Program 3.2 – Aged Care Services
<p>Department of Home Affairs</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.2 – National Security and Resilience • Program 1.4 – Counter-Terrorism • Program 2.3 – Refugee, Humanitarian, Settlement and Migrant Services • Program 2.5 – Multicultural Affairs and Citizenship • Program 3.5 – Onshore Compliance and Detention
<p>National Emergency Management Agency</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 1.2 – Australian Government Disaster & Emergency Financial Support
<p>Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts</p> <hr/> <p>Program</p> <ul style="list-style-type: none"> • Program 2.1 – Surface Transport
<p>Department of Social Services</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.1 – Support for Families • Program 1.2 – Paid Parental Leave • Program 1.3 – Support for Seniors • Program 1.4 – Financial Support for People with Disability • Program 1.5 – Financial Support for Carers • Program 1.6 – Working Age Payments • Program 1.7 – Student Payments • Program 1.8 – Employment Services • Program 2.1 – Families and Communities

Linked programs for Outcome 1 (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	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 – Strategy and Corporate Enabling					
Departmental expenses					
Departmental appropriation	626,841	711,925	762,748	602,558	565,020
s74 External Revenue	62,825	28,146	27,119	27,494	28,113
Expenses not requiring appropriation in the Budget year (a)	473,079	484,003	480,974	474,265	470,489
Departmental Total	1,162,745	1,224,074	1,270,841	1,104,317	1,063,622
Total expenses for Program 1.1	1,162,745	1,224,074	1,270,841	1,104,317	1,063,622
Program 1.2 – Customer Service Delivery					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	965	988	1,005	1,025	1,045
Special accounts					
Child Support special account	2,116,385	2,161,685	2,199,373	2,241,208	2,284,887
Expenses not requiring appropriation in the Budget year (a)	97,054	103,830	104,766	105,725	106,727
Administered Total	2,214,404	2,266,503	2,305,144	2,347,958	2,392,659
Departmental expenses					
Departmental appropriation	3,324,513	3,391,336	3,250,936	2,645,949	2,648,097
s74 External Revenue	50,175	54,749	33,855	32,648	33,132
Expenses not requiring appropriation in the Budget year (a)	7,845	14,496	12,343	9,675	11,800
Departmental Total	3,382,533	3,460,581	3,297,134	2,688,272	2,693,029
Total expenses for Program 1.2	5,596,937	5,727,084	5,602,278	5,036,230	5,085,688
Program 1.3 – Technology and Transformation					
Departmental expenses					
Departmental appropriation	1,144,237	1,126,055	981,084	777,466	763,182
s74 External Revenue (b)	136,262	73,978	63,922	59,112	59,688
Expenses not requiring appropriation in the Budget year (a)	367,078	324,681	273,242	228,927	202,284
Departmental Total	1,647,577	1,524,714	1,318,248	1,065,505	1,025,154
Total expenses for Program 1.3	1,647,577	1,524,714	1,318,248	1,065,505	1,025,154

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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 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	965	988	1,005	1,025	1,045
Special accounts					
Child Support special account	2,116,385	2,161,685	2,199,373	2,241,208	2,284,887
Expenses not requiring appropriation in the Budget year (a)	97,054	103,830	104,766	105,725	106,727
Administered Total	2,214,404	2,266,503	2,305,144	2,347,958	2,392,659
Departmental expenses					
Departmental appropriation	5,095,591	5,229,316	4,994,768	4,025,973	3,976,299
s74 External Revenue (b)	249,262	156,873	124,896	119,254	120,933
Expenses not requiring appropriation in the Budget year (a)	848,002	823,180	766,559	712,867	684,573
Departmental Total	6,192,855	6,209,369	5,886,223	4,858,094	4,781,805
Total expenses for Outcome 1	8,407,259	8,475,872	8,191,367	7,206,052	7,174,464
	2025-26	2026-27			
Average staffing level (number)	30,888	30,212			

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

- a) 'Expenses not requiring appropriation in the Budget year' is made up of depreciation/amortisation, resources received free of charge, write-down and impairment of assets, and non-cash adjustments to make-good provisions.
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act, adjusted for \$30 million in 2025-26, \$23.7 million in 2026-27, \$15.4 million in 2027-28, \$15.3 million in 2028-29 and \$15.2 million in 2029-30, for purchases of non-financial assets.

Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as detailed in the current corporate plan, the context in which these activities are delivered, how the performance of these activities will be measured and how existing performance measures have materially changed.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1 – Deliver high-quality, accessible services and payments to individuals, families, businesses and partner agencies on behalf of Government, with a focus on contemporary service delivery and customer experience.		
Program 1.1 – Strategy and Corporate Enabling Set Services Australia’s strategic direction, deliver corporate functions and build capability.		
Key activity	Build staff and organisational capability to deliver an enhanced customer experience We have an adaptive workforce, leadership and corporate culture tailored to respond to customer feedback.	
Year	Performance measures	Expected performance results
Current Year 2025–26	Customer satisfaction	Target: Greater than or equal to 85 out of 100 <i>Performance: On track to substantially achieve target</i>
	Customer trust	Target: Greater than or equal to 76 out of 100 <i>Performance: On track to achieve target</i>
Year	Performance measures	Planned performance results
Budget Year 2026–27	Customer satisfaction	Greater than or equal to 85 out of 100
	Customer trust	Greater than or equal to 78 out of 100
Forward Estimates 2027–28 to 2029–30	Customer satisfaction	Greater than or equal to 85 out of 100
	Customer trust	Greater than or equal to 78 out of 100
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

Table continues on next page.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.2 – Customer Service Delivery		
Design and deliver a range of government services to Australians through a range of service delivery channels including face to face, telephony and digital, and protect the integrity of government outlays.		
Key activity	Deliver quality government services and payments to Australians We provide customers with easy and efficient access to services, support and payments for a seamless experience.	
Year	Performance measures	Expected performance results
Current Year 2025–26	Administrative correctness of payments	Target: Greater than or equal to 98 per cent <i>Performance: On track to achieve target</i>
	Customers served within 15 minutes	Target: Greater than or equal to 70 per cent <i>Performance: On track to partially achieve target</i>
	Work processed within timeliness standards	Target: Greater than or equal to 90 per cent <i>Performance: On track to achieve target</i>
	Cost per payment dollar administered	Target: A three-year rolling average less than, or equal to, the prior three-year rolling average <i>Performance: Information not available. A result will be reported in Services Australia's Annual report</i>
Year	Performance measures	Planned performance results
Budget Year 2026–27	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent
	Cost per payment dollar administered	A three-year rolling average less than, or equal to, the prior three-year rolling average
Forward Estimates 2027–28 to 2029–30	Administrative correctness of payments	Greater than or equal to 98 per cent
	Customers served within 15 minutes	Greater than or equal to 70 per cent
	Work processed within timeliness standards	Greater than or equal to 90 per cent
	Cost per payment dollar administered	A three-year rolling average less than, or equal to, the prior three-year rolling average
Material changes to Program 1.2 resulting from 2026–27 Budget Measures: Nil		

Table continues on next page.

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.3 – Technology and Transformation		
Provide a robust ICT network and deliver major transformation projects, including ICT shared services.		
Key activity	Deliver digital and technological capability We invest in our technology and systems to sustain and strengthen the digital experience for customers.	
Year	Performance measures	Expected performance results
Current Year 2025–26	Availability of digital channels	Target: Greater than or equal to 99 per cent <i>Performance: On track to achieve target</i>
	Customer interactions through digital services	Target: Greater than or equal to 90 per cent <i>Performance: On track to achieve target</i>
Year	Performance measures	Planned performance results
Budget Year 2026–27	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services	Greater than or equal to 91 per cent
Forward Estimate 2027–28	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services	Greater than or equal to 92 per cent
Forward Estimates 2028–29 to 2029–30	Availability of digital channels	Greater than or equal to 99 per cent
	Customer interactions through digital services	Greater than or equal to 93 per cent
Material changes to Program 1.3 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

Financial Statements

Comprehensive income statement

Since the 2025-26 Portfolio Additional Estimates Statements (PAES), revenue from Government in 2026-27 has increased by \$1,220 million. This increase is mainly due to the impact of budget measures and other budget adjustments, the largest of which being *Services Australia – additional resourcing* with an impact of \$892 million.

Balance sheet

Since the 2025-26 PAES, net assets at 30 June 2027 has decreased by \$52 million to \$1,870 million, mainly due to the impact of budget measures.

Statement of changes in equity

Since the 2025-26 PAES, 2026-27 equity has changed in line with contributions by owners, due to changes to budget measures and other budget adjustments.

Statement of cash flows

Since the 2025-26 PAES, cash received and used has been updated for adjustments in appropriation, own-source revenue and the timing of estimated expenditure. There is no change in net cash flows for the 2026-27 financial year.

Administered Schedules

Income and expenses

Total comprehensive income in 2026-27 is consistent with the 2025-26 PAES. Increases to income and expenses are mainly due to budgeted changes to child support maintenance estimates as a result of changes in economic parameters.

Assets and liabilities

Since the 2025-26 PAES, changes to administered balances are mainly due to changes in child support receivables and provisions.

Cash flows

Since the 2025-26 PAES, changes to administered cash flows and balances are mainly due to changes in child support maintenance and health compensation receipts and payments, primarily due to changes in economic parameters.

3.2 Budgeted financial statements tables

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

	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	3,554,597	3,452,008	3,475,825	3,019,923	3,039,260
Suppliers	1,735,715	1,882,391	1,592,900	1,073,604	1,005,563
Depreciation and amortisation	842,771	820,342	763,701	709,946	681,612
Finance costs	56,628	51,134	50,132	50,908	51,607
Other expenses	3,144	3,494	3,665	3,713	3,763
Total expenses	6,192,855	6,209,369	5,886,223	4,858,094	4,781,805
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	235,280	162,307	121,711	115,630	116,664
Rental income	18,274	18,286	18,598	18,973	19,423
Resources received free of charge	4,571	2,170	2,170	2,224	2,255
Other revenue	25,756	-	-	-	-
Total own-source revenue	283,881	182,763	142,479	136,827	138,342
Net (cost of)/contribution by services	(5,908,974)	(6,026,606)	(5,743,744)	(4,721,267)	(4,643,463)
Revenue from Government	5,457,873	5,598,612	5,350,587	4,361,160	4,316,096
Surplus/(deficit) attributable to the Australian Government	(451,101)	(427,994)	(393,157)	(360,107)	(327,367)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(451,101)	(427,994)	(393,157)	(360,107)	(327,367)
Total comprehensive income/(loss) attributable to the Australian Government	(451,101)	(427,994)	(393,157)	(360,107)	(327,367)

Table continues on next page.

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 deficit – as per the statement of comprehensive income	(451,101)	(427,994)	(393,157)	(360,107)	(327,367)
plus: depreciation/amortisation of assets funded through appropriations (a)	468,708	446,279	389,638	335,883	307,549
plus: depreciation/amortisation expenses for ROU assets (b)	374,063	374,063	374,063	374,063	374,063
less: lease principal repayments	(361,622)	(368,628)	(355,131)	(334,490)	(339,091)
Net Cash Operating Surplus (c)	30,048	23,720	15,413	15,349	15,154

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 Act (No. 1). This replaced revenue appropriations provided under Appropriation Act (No. 1) used for depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- b) Includes depreciation on Right of Use (ROU) (leased) assets, in accordance with AASB 16 Leases.
- c) 'Net Cash Operating Surplus' relates to section 74 receipts which are used for the purchase of non-financial assets.

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

	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	22,910	22,910	22,910	22,910	22,910
Trade and other receivables	1,209,128	1,208,908	1,218,871	1,219,454	1,219,733
Total financial assets	1,232,038	1,231,818	1,241,781	1,242,364	1,242,643
Non-financial assets					
Land and buildings	2,872,305	2,497,857	2,107,743	1,725,611	1,350,586
Property, plant and equipment	420,352	422,995	406,376	372,230	345,174
Software	981,534	884,021	778,737	676,133	588,841
Other non-financial assets	183,680	183,679	183,674	183,674	183,674
Total non-financial assets	4,457,871	3,988,552	3,476,530	2,957,648	2,468,275
Total assets	5,689,909	5,220,370	4,718,311	4,200,012	3,710,918
LIABILITIES					
Payables					
Suppliers	220,250	291,075	275,582	275,047	274,817
Employee benefits	97,008	15,945	31,437	31,971	32,201
Other payables	1,146	1,145	1,145	1,146	1,160
Total payables	318,404	308,165	308,164	308,164	308,178
Interest bearing liabilities					
Leases	2,461,241	2,092,613	1,737,482	1,402,992	1,063,901
Total interest bearing liabilities	2,461,241	2,092,613	1,737,482	1,402,992	1,063,901
Provisions					
Employee provisions	887,954	897,972	907,932	908,516	908,781
Other provisions	51,486	51,486	51,486	51,486	51,486
Total provisions	939,440	949,458	959,418	960,002	960,267
Total liabilities	3,719,085	3,350,236	3,005,064	2,671,158	2,332,346
Net assets	1,970,824	1,870,134	1,713,247	1,528,854	1,378,572
EQUITY*					
Parent entity interest					
Contributed equity	5,157,567	5,484,871	5,721,143	5,896,859	6,073,944
Asset revaluation reserve	473,189	473,189	473,189	473,189	473,189
Accumulated deficit	(3,659,932)	(4,087,926)	(4,481,085)	(4,841,194)	(5,168,561)
Total parent entity interest	1,970,824	1,870,134	1,713,247	1,528,854	1,378,572
Total equity	1,970,824	1,870,134	1,713,247	1,528,854	1,378,572

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	(3,659,932)	473,189	5,157,567	1,970,824
Adjusted opening balance	(3,659,932)	473,189	5,157,567	1,970,824
Comprehensive income				
Surplus/(deficit) for the period	(427,994)	-	-	(427,994)
Total comprehensive income	(427,994)	-	-	(427,994)
Transactions with owners				
Contribution by owners				
Equity injection - Appropriation	-	-	163,673	163,673
Departmental Capital Budget (DCB)	-	-	163,631	163,631
Sub-total transactions with owners	-	-	327,304	327,304
Closing balance attributable to the Australian Government	(4,087,926)	473,189	5,484,871	1,870,134

Prepared on Australian Accounting Standards basis.

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

	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	5,990,647	5,999,809	5,662,937	4,619,123	4,569,125
Rendering of services	253,554	180,593	140,309	134,603	136,087
GST on rendering of services	2,039	2,071	2,078	2,113	2,176
Net GST received	206,164	218,313	179,926	121,830	115,045
Other	25,756	-	-	-	-
Total cash received	6,478,160	6,400,786	5,985,250	4,877,669	4,822,433
Cash used					
Employees	3,556,936	3,523,053	3,450,373	3,018,805	3,038,765
Suppliers	1,983,213	2,029,779	1,788,223	1,195,859	1,120,759
Interest payments on lease liability	55,921	50,418	49,395	50,160	50,850
Amounts transferred to Official Public Account	487,513	400,977	322,313	258,546	253,308
Other	3,866	4,211	4,402	4,460	4,506
Total cash used	6,087,449	6,008,438	5,614,706	4,527,830	4,468,188
Net cash from/(used by) operating activities	390,711	392,348	370,544	349,839	354,245
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	362,993	351,024	251,685	191,065	192,239
Total cash used	362,993	351,024	251,685	191,065	192,239
Net cash from/(used by) investing activities	(362,993)	(351,024)	(251,685)	(191,065)	(192,239)
FINANCING ACTIVITIES					
Cash received					
Contributed equity (b)	333,904	327,304	236,272	175,716	177,085
Total cash received	333,904	327,304	236,272	175,716	177,085
Cash used					
Principal payments on lease liability	361,622	368,628	355,131	334,490	339,091
Total cash used	361,622	368,628	355,131	334,490	339,091
Net cash from/(used by) financing activities	(27,718)	(41,324)	(118,859)	(158,774)	(162,006)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	22,910	22,910	22,910	22,910	22,910
Cash and cash equivalents at the end of the reporting period	22,910	22,910	22,910	22,910	22,910

Prepared on Australian Accounting Standards basis.

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

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

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) (a)	160,885	163,631	166,012	167,969	170,114
Equity injections - Bill 2 (b) (c)	173,019	163,673	70,260	7,747	6,971
Total new capital appropriations	333,904	327,304	236,272	175,716	177,085
<i>Provided for:</i>					
Purchase of non-financial assets	332,945	327,304	236,272	175,716	177,085
Total items	332,945	327,304	236,272	175,716	177,085
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	172,060	163,673	70,260	7,747	6,971
Funded by capital appropriation - DCB	160,885	163,631	166,012	167,969	170,114
Funded internally from departmental resources (d)	30,048	23,720	15,413	15,349	15,154
TOTAL	362,993	351,024	251,685	191,065	192,239
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	362,993	351,024	251,685	191,065	192,239
Total cash used to acquire assets	362,993	351,024	251,685	191,065	192,239

Prepared on Australian Accounting Standards basis.

- a) Includes Appropriation Bill (No. 1) 2026-27 and previous Appropriation Acts 1, 3 and 5.
- b) Includes Appropriation Bill (No. 2) 2026-27 and previous Appropriation Acts 2 and 4.
- c) Equity injections of \$0.96 million were appropriated in 2025-26 for 2024-25 purchases of non-financial assets.
- d) These purchases are funded from section 74 receipts.

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

	Land	Building	Property plant and equipment	Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	4,290	869,633	631,011	2,613,687	4,118,621
Gross book value - ROU assets	1,249	4,031,835	223,563	-	4,256,647
Accumulated depreciation/ amortisation and impairment	-	(176,189)	(333,256)	(1,632,153)	(2,141,598)
Accumulated depreciation/ amortisation and impairment - ROU assets	(271)	(1,858,242)	(100,966)	-	(1,959,479)
Opening net book balance	5,268	2,867,037	420,352	981,534	4,274,191
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (b)	-	-	60,521	103,152	163,673
By purchase - appropriation ordinary annual services (c)	-	79,570	60,505	23,556	163,631
By purchase - other	-	-	23,720	-	23,720
Total additions	-	79,570	144,746	126,708	351,024
Other movements					
Depreciation/amortisation expense	-	(113,814)	(108,244)	(224,221)	(446,279)
Depreciation/amortisation on ROU assets	(43)	(340,161)	(33,859)	-	(374,063)
Total other movements	(43)	(453,975)	(142,103)	(224,221)	(820,342)
As at 30 June 2027					
Gross book value	4,290	949,203	775,757	2,740,395	4,469,645
Gross book value - ROU assets	1,249	4,031,835	223,563	-	4,256,647
Accumulated depreciation/ amortisation and impairment	-	(290,003)	(441,500)	(1,856,374)	(2,587,877)
Accumulated depreciation/ amortisation and impairment - ROU assets	(314)	(2,198,403)	(134,825)	-	(2,333,542)
Closing net book balance	5,225	2,492,632	422,995	884,021	3,804,873

Prepared on Australian Accounting Standards basis.

- Capital asset additions for ROU assets is nil for 2026-27 as the terms of potential lease renewals cannot be reliably measured.
- 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-27.
- 'Appropriation ordinary annual services' refer 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					
Child support maintenance expense	2,117,350	2,162,673	2,200,378	2,242,233	2,285,932
Write-down and impairment of assets	97,054	103,830	104,766	105,725	106,727
Total expenses administered on behalf of Government	2,214,404	2,266,503	2,305,144	2,347,958	2,392,659
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Child support maintenance revenue	2,204,190	2,256,550	2,295,114	2,337,926	2,382,624
Compensation recovery for health care services	73,614	75,896	77,717	79,660	81,651
Fees and fines	21,691	22,215	22,601	23,029	23,476
Other revenue	330	330	330	330	330
Total non-taxation revenue	2,299,825	2,354,991	2,395,762	2,440,945	2,488,081
Total own-source revenue administered on behalf of Government	2,299,825	2,354,991	2,395,762	2,440,945	2,488,081
Gains					
Other gains (a)	10,000	10,000	10,000	10,000	10,000
Total gains administered on behalf of Government	10,000	10,000	10,000	10,000	10,000
Total own-source income administered on behalf of Government	2,309,825	2,364,991	2,405,762	2,450,945	2,498,081
Net (cost of)/contribution by services	95,421	98,488	100,618	102,987	105,422
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	95,421	98,488	100,618	102,987	105,422

Prepared on Australian Accounting Standards basis.

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

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

	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	212,876	212,876	212,876	212,876	212,876
Child support receivables	1,159,524	1,226,436	1,294,667	1,364,089	1,434,752
Trade and other receivables	27,608	27,654	27,977	27,699	27,421
Total financial assets	1,400,008	1,466,966	1,535,520	1,604,664	1,675,049
Total assets administered on behalf of Government	1,400,008	1,466,966	1,535,520	1,604,664	1,675,049
LIABILITIES					
Payables					
Child support and other payables	78,515	78,515	78,515	78,515	78,515
Recovery of compensation payables	11,083	11,083	11,083	11,083	11,083
Child support payments received in advance	34,052	34,052	34,052	34,052	34,052
Total payables	123,650	123,650	123,650	123,650	123,650
Provisions					
Child support provisions	1,155,623	1,222,074	1,289,592	1,358,295	1,428,234
Recovery of compensation provisions	82,423	82,423	82,423	82,423	82,423
Total provisions	1,238,046	1,304,497	1,372,015	1,440,718	1,510,657
Total liabilities administered on behalf of Government	1,361,696	1,428,147	1,495,665	1,564,368	1,634,307
Net assets	38,312	38,819	39,855	40,296	40,742

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					
Child support	2,068,617	2,118,847	2,155,413	2,196,266	2,239,168
Health compensation	569,242	586,851	600,906	615,902	631,269
Total cash received	2,637,859	2,705,698	2,756,319	2,812,168	2,870,437
Cash used					
Child support	2,047,196	2,096,912	2,133,698	2,173,530	2,215,993
Health compensation	495,478	510,805	523,039	536,092	549,468
Total cash used	2,542,674	2,607,717	2,656,737	2,709,622	2,765,461
Net cash from/(used by) operating activities	95,185	97,981	99,582	102,546	104,976
Net increase/(decrease) in cash held	95,185	97,981	99,582	102,546	104,976
Cash and cash equivalents at beginning of reporting period	212,876	212,876	212,876	212,876	212,876
Cash from Official Public Account for:					
- Appropriations	41,652	42,639	43,366	44,176	45,019
Total cash from Official Public Account	41,652	42,639	43,366	44,176	45,019
Cash to Official Public Account for:					
- Appropriations	41,652	42,639	43,366	44,176	45,019
- Special accounts	52,253	54,011	55,446	56,961	58,505
- Other	42,932	43,970	44,136	45,585	46,471
Total cash to Official Public Account	136,837	140,620	142,948	146,722	149,995
Cash and cash equivalents at end of reporting period	212,876	212,876	212,876	212,876	212,876

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

Services Australia has no budgeted capital administered on behalf of the Government.

Table 3.11: Statement of administered asset movements (Budget year 2026-27)

Services Australia has no administered non-financial asset movements.