



Delivered by the
National Disability
Insurance Agency

Annual Report

2025–26



John's built the confidence to pursue his life goals

For John, the right supports mean more than practical assistance. They've helped him build confidence, independence and the freedom to pursue a life he wants.

The 44-year-old NDIS participant from Queensland is thriving in his community and embracing opportunities he once felt were out of reach.

'I'm living a good life and loving it,' he said.

For years, John wondered what independent living might look like for him. Moving into his own home in 2024 marked an exciting new chapter, but it also came with challenges.

'Every little thing I did, I had never done before on my own, so I was second-guessing myself,' he said.

'I was thinking, "Am I loading the dishwasher the right way? Is it going to break? How do I clean the sink?"'

With support from his family and the NDIS, John gradually developed the skills and confidence to manage day-to-day life independently.

'Once I gained my wings and got into the groove, it all became second nature,' he said.

Today, John manages most household tasks and has support with a few, like cleaning and taking out his bins.

'My supports mean I can spend more time and energy on other things that bring meaning to my life,' he said.

A passionate performer, John attends choir each week, performs at open-mic nights and is currently rehearsing for a musical where he plays the lead.

After spending 6 years teaching wheelchair and parasports in schools, John is planning to start a master's degree in social work. He hopes to use his lived experience to help others navigate housing and support systems.

'All of this has come from the confidence I've gained from living independently,' he said.

'It shows when you have the right supports around you, anything is possible.'

For John, his NDIS funding helped to create a foundation for a more independent and meaningful life. He now has the confidence to pursue his goals, contribute to his community and to focus on what matters most.

About this report

Section 1: Introduction and overview

Explains what the National Disability Insurance Agency (NDIA) does and its role in delivering the National Disability Insurance Scheme (NDIS). It outlines the law the NDIA operates under – the *National Disability Insurance Scheme Act 2013* (Cth) (NDIS Act).

This section also highlights key activities during the year and includes messages from the Board Chair and Chief Executive Officer.

Section 2: Annual performance statements

Shows how the NDIA performed against the priorities and measures in the NDIA Corporate Plan 2025–26, in line with Public Governance, Performance and Accountability requirements.

Section 3: Financial sustainability statements

Provides information on financial sustainability for 2025–26. This includes trends, the impact of reforms, and future projections.

Section 4: Management and accountability

Explains the NDIA's governance, risk management and internal controls. It also outlines how these support the integrity and effective operation of the NDIS.

Section 5: People

Provides an overview of the NDIA's workforce. This includes workforce profile, capability and key people policies, as well as initiatives that support staff wellbeing, diversity and performance.

Section 6: Financial statements

Includes the NDIA's audited financial statements for 2025–26 and the Auditor-General's report.

Section 7: Appendices

Includes detailed supporting information and disclosures required under the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).

This section provides additional detail on workforce, financial, governance and legislative matters. It also includes reference material to help readers understand the report, including a list of abbreviations and acronyms, and a glossary of key terms.

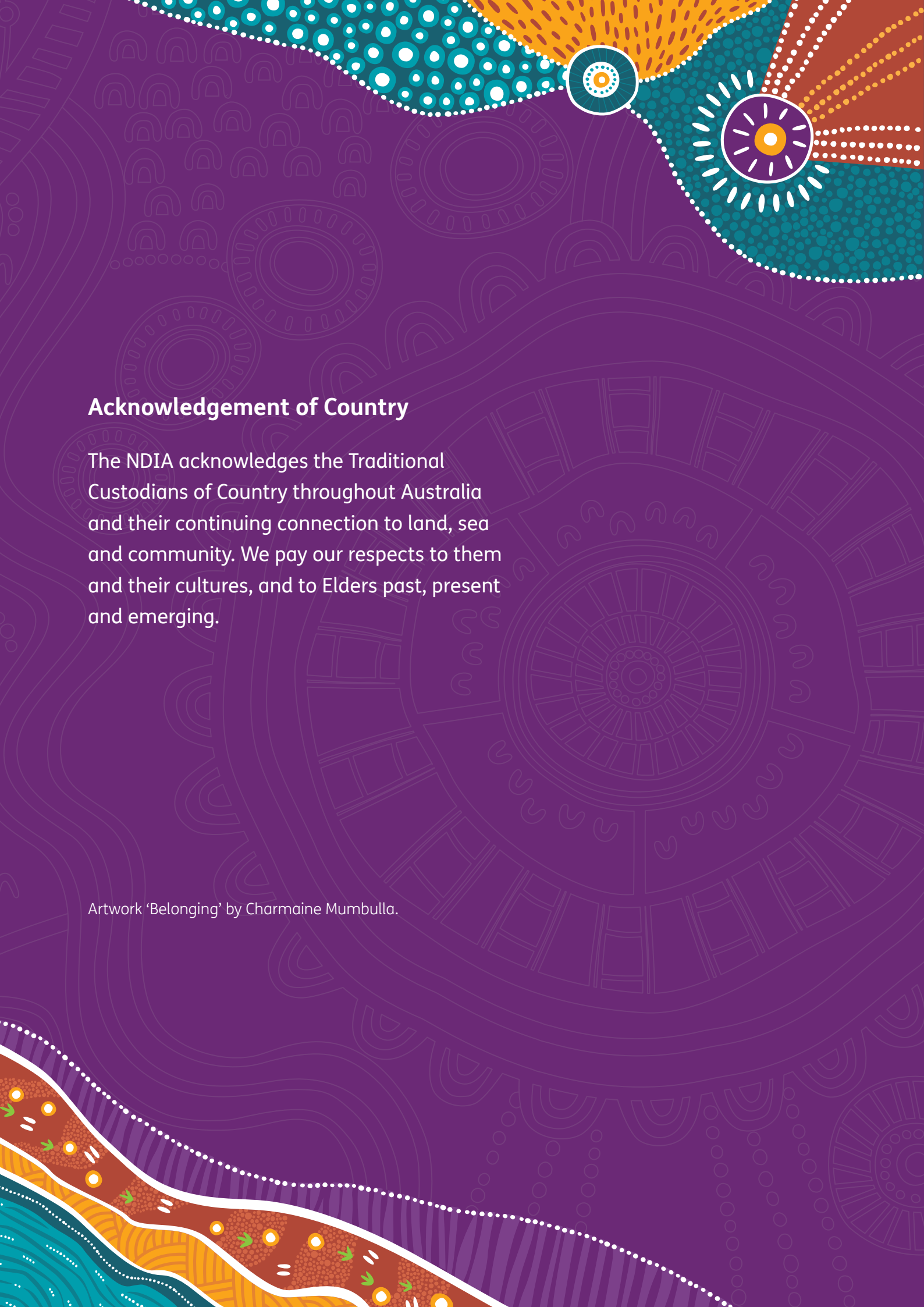
Section 8: Indexes

Includes legislative index tables that show where required information is located in the report. This supports compliance with reporting requirements.

Contents

About this report	3
Contents	4
Acknowledgement of Country	6
Letter of transmittal	7
Section 1 Introduction and overview	9
Acknowledgement of people with disability	10
1.1 Year in focus	10
1.2 A message from the NDIA Board Chair	13
1.3 A message from the NDIA Chief Executive Officer	15
1.4 The National Disability Insurance Agency	17
1.5 The National Disability Insurance Scheme	20
Section 2 Annual performance statements	23
2.1 Statement of preparation	24
2.2 Performance framework	25
2.3 The NDIA annual performance statements	25
Section 3 Financial sustainability statements	53
3.1 Introduction	54
3.2 Scheme reforms update	54
3.3 June 2026 projection of Scheme expenses	55
3.4 Risks and uncertainty	58
3.5 Letter from independent actuary	59
Section 4 Management and accountability	63
4.1 Corporate governance	64
4.2 Internal governance	83
4.3 Risk	84
4.4 Ensuring the integrity of the NDIS	85

Section 5	People	91
5.1	Workforce profile	92
5.2	Strategic Commissioning Framework	92
5.3	Health, safety and wellbeing	92
5.4	Disability and diversity	95
5.5	Partner organisations	96
5.6	Staff conduct policies	98
5.7	Executive remuneration	99
Section 6	Financial statements	101
6.1	Independent audit report	102
6.2	Financial statements	106
Section 7	Appendices	141
7.1	Workforce demographics	142
7.2	Remuneration tables	146
7.3	Judicial decisions and external reviews	152
7.4	Parliamentary committee inquiries	155
7.5	Advertising and market research	157
7.6	Climate statement	158
7.7	Compliance with Carer Recognition Act	158
7.8	Privacy obligations	160
7.9	Disclosures relating to procurements and grants	161
7.10	Future Made in Australia Act 2024	161
7.11	Closing the Gap	161
7.12	Correction of material errors in NDIA Annual Report 2024–25	163
7.13	Glossary	164
Section 8	Indexes	171
8.1	Compliance indexes	172
8.2	Alphabetical index	180



Acknowledgement of Country

The NDIA acknowledges the Traditional Custodians of Country throughout Australia and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to Elders past, present and emerging.

Artwork 'Belonging' by Charmaine Mumbulla.

Letter of transmittal



Delivered by the
National Disability
Insurance Agency

GPO Box 700
Canberra ACT 2601
1800 800 110

The Hon Mark Butler MP
Minister for Disability and the National Disability Insurance Scheme
Parliament House
Canberra ACT 2600

Senator the Hon Jenny McAllister
Minister for the National Disability Insurance Scheme
Parliament House
Canberra ACT 2600

Dear Ministers,

On behalf of the National Disability Insurance Agency (NDIA), I present the 2025–26 annual report.

This report describes the NDIA's work and results during the year. The NDIA prepared the report under the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act) and the *National Disability Insurance Scheme Act 2013* (Cth) (NDIS Act).

As required by section 39 of the PGPA Act, the report explains how the NDIA achieved its purpose.

The report includes the NDIA's annual financial statements and the Auditor-General's report, as required by subsection 43(4) of the PGPA Act.

The report also includes a summary of the Annual Financial Sustainability Report 2025–26 and the reviewing actuary's report. Together, these meet the NDIA's obligations under subsection 172(4) of the NDIS Act.

The Board of Directors approved the report on 17 September 2026 and is responsible for its preparation and content. The report is provided to you as the responsible minister under section 46 of the PGPA Act.

Yours sincerely,

Kurt Fearnley AO
NDIA Board Chair
17 September 2026



Violeta, NDIS participant

Section 1

Introduction and overview

Acknowledgement of people with disability	10
1.1 Year in focus	10
1.2 A message from the NDIA Board Chair	13
1.3 A message from the NDIA Chief Executive Officer	15
1.4 The National Disability Insurance Agency	17
1.5 The National Disability Insurance Scheme	20

Acknowledgement of people with disability

The NDIA recognises the objectives of the United Nations Convention on the Rights of Persons with Disabilities – to promote, protect and ensure the full and equal enjoyment of all human rights and fundamental freedoms by all persons with disabilities, and to promote respect for their inherent dignity.

We acknowledge the lived experience of people with disability, their family members, carers and supporters and their ongoing contribution to the development of the NDIS through co-design.

1.1 Year in focus

About the National Disability Insurance Scheme

The National Disability Insurance Scheme (NDIS) provides funding to eligible people with disability to help them pursue their goals, live more independently and improve their quality of life.

The NDIS also helps people with disability connect with services and supports in their community and provides information about disability supports and services available through state and territory governments.

Who we are

The National Disability Insurance Agency (NDIA) delivers the National Disability Insurance Scheme (NDIS).

The NDIA works closely with the Department of Health, Disability and Ageing (DHDA) and the NDIS Quality and Safeguards Commission (NDIS Commission) within the Health,

Disability and Ageing portfolio. The DHDA sets national disability policy and leads major reforms to the NDIS. The NDIA delivers the NDIS and works with people with disability and other stakeholders to design and test implementation of Scheme reform.

Together, the DHDA, the NDIA and the NDIS Commission help create a more connected and effective disability support system.

Our values

The NDIA's 4 values guide how we work, make decisions and support the delivery of the NDIS.

Our values are:

We value people.

We grow together.

We aim higher.

We take care.

For more information, visit the NDIS website: [Our values](#).

2025–26 at a glance

High-level results

Performance against targets in the NDIA Corporate Plan 2025–26

Overall, the NDIA performed strongly against several of its performance measures in 2025–26. Of the Agency's 14 performance measures, 7 were achieved and 6 were not achieved. One measure, claim integrity checks, did not have a target in 2025–26 because a baseline was being established.

Strong results were achieved in employment outcomes for participants, workforce diversity, payment timeliness, first-contact resolution, reporting obligations and participants' connections to community and mainstream supports. The NDIA also delivered annual pricing arrangements and price guidance as planned.

Participant satisfaction, social and community engagement, progress towards participant goals, key service timeframes and Scheme expense growth remained below target. The NDIA will continue to focus on improving participant experience, service delivery and the long-term sustainability of the NDIS.

Financial performance

The NDIA's 2025–26 financial results reflect the continued growth of the NDIS, including higher participant support and operating costs. Increased revenue and government funding supported these costs.

Financial sustainability

The financial sustainability statements indicate that NDIS expenditure is expected to continue growing over the forward estimates. Planned reforms are intended to support the long-term sustainability of the Scheme and help moderate the rate of future cost growth.

Our governance and people

The NDIA continued to strengthen its governance, risk management and integrity frameworks during a period of significant reform and organisational change. The Board and its committees provided oversight of the NDIA's performance, financial sustainability and strategic priorities. Ongoing improvements to risk management, audit and business continuity arrangements supported effective decision-making and accountability. The NDIA also strengthened its integrity capabilities through investments in fraud prevention, payment assurance and system reforms.

The NDIA maintained a capable and diverse workforce to support participants and deliver reform. Workforce diversity targets were exceeded, with people with disability representing 24% of staff. The NDIA also continued to invest in staff safety, wellbeing, accessibility and inclusion through initiatives that support a safe, respectful and high-performing workplace.

Consultation

The NDIA continued to work closely with participants, people with disability and their families and carers, disability representative organisations, providers, partner organisations and governments to inform the design and delivery of the NDIS. Consultations with people with disability and other stakeholders were central to testing implementation of Scheme reform, supporting service improvements and strengthening participant outcomes. The NDIA engaged stakeholders through advisory groups, forums, reference groups and targeted consultation activities across a range of policy and operational priorities.

During 2025–26, consultation activities informed key initiatives including implementation of the NDIS First Nations Strategy 2025–30, development of market and pricing reforms, participant safeguarding initiatives, integrity reforms and future service models. Ongoing engagement with participants, families, carers, providers and other stakeholders helped ensure their experiences and perspectives informed decision-making and contributed to a more accessible, sustainable and responsive NDIS.

Where you can find us

As at 30 June 2026 NDIA delivered services from over 145 locations across Australia. Approximately 70% of sites were shared with other entities providing Australian Government services.

1.2 A message from the NDIA Board Chair



Kurt Fearnley AO

The National Disability Insurance Scheme (NDIS) was established to support Australians with permanent and significant disability to live with greater independence, opportunity and quality of life. This purpose continues to guide the Board and remains at the heart of the Scheme.

The NDIS is now part of everyday life for hundreds of thousands of Australians with disability, their families and carers, and has an impact across communities, workplaces and the broader Australian community.

This year's results show the impact the NDIS has in the lives of participants and their families. Individual experiences, such as those shared in this report by John, Samah, Rawah and Sarah, reflect the real difference it is making in people's lives. They share the personal impact of greater independence and what it means to have the security and freedom to complete studies and pursue their personal goals.

The National Disability Insurance Agency (NDIA) advanced its priorities in 2025–26, while strengthening integrity and addressing challenges in participant experience and financial sustainability.

As at 30 June 2026, the NDIA delivered services from over 145 locations across Australia. Overall, the NDIA is performing strongly in operational delivery, inclusion and integrity, while continuing to improve participant experience, service timeliness and sustainability.

The NDIA is operating during a period of major reform, working closely with the Australian Government and the Department of Health, Disability and Ageing to explain and deliver these changes.

Recent legislative changes strengthened NDIS integrity and safeguards, while supporting future improvements. The *National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Act 2026* strengthened participant protections and the NDIA's ability to respond to fraud, exploitation and noncompliance.

The Government also introduced the *National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill 2026*, now passed, to further support the integrity and sustainability of the NDIS.

Reform will succeed only if people with disability have confidence in both the direction of change and how it is delivered. Participant voices and lived experience must remain central to the future of the NDIS, helping identify what is working, where improvement is needed and how decisions affect people.

I acknowledge the NDIA CEO, Graeme Head AO, the Executive Leadership Team and NDIA staff for their work during this period. I also thank my fellow Board members for their leadership and contribution throughout the year.

I acknowledge the Independent Advisory Council, participants, families, carers, disability organisations, providers, governments and other partners who contributed their experience and expertise to our work.

The NDIS will continue to support people with disability to exercise greater independence, opportunity and choice. These outcomes remain central to the NDIS and to the Board's stewardship.

1.3 A message from the NDIA Chief Executive Officer



Graeme Head AO

The NDIS now supports more than 780,000 people with permanent and significant disability. Behind every plan, payment and service interaction is a person working towards their goals, independence and community connection.

I joined the NDIA as CEO in late 2025 and it is a privilege to lead the Agency at this important time. I thank NDIA staff and partners for their professionalism, care and commitment through a year of significant reform.

During 2025–26, the NDIA delivered strong results in participant employment, workforce diversity, payment timeliness, first contact resolution, reporting obligations and connections to community and mainstream supports.

Participant employment exceeded targets, rising to 23.9% by the fourth quarter of 2025–26. More than 96% of first plans were approved within agreed timeframes, 98.5% of payments were made within 3 business days, and 86.6% of National Contact Centre callers reported their enquiry was resolved at first contact.

These results show good progress. However, there is more to do to support participants with clear information, timely decisions, and responsive service. Improving participant satisfaction is a high priority.

As changes are introduced as part of the NDIS reform program, our commitment is to test and learn, explain what is changing and why, and adjust our approach where needed.

The NDIA's integrity work is delivering results, with the Fraud Fusion Taskforce disrupting more than 5,900 high-risk providers, including providers responsible for incorrect or non-compliant claims.

Every dollar of NDIS funding should support people with disability. Our actions must protect participants, improve their experience, ensure funding is used as intended and secure the NDIS for people who need it, now and in the future.

We will continue working with staff, participants, families, carers, providers and stakeholders so their perspectives help inform and shape the services delivered by the NDIA.

With almost a quarter of NDIA staff identifying as having a disability, their lived experience helps us to deliver more responsive, accessible and participant-centred services.

The NDIA is focused on strengthening workforce capability, accessibility, inclusion and safety. In the latest APS Employee Census, 86% of staff said the NDIA supports and actively promotes an inclusive workforce culture.

A great example is First Nations Connect, a new dedicated phone service established specifically for First Nations participants and their families. It supports more culturally informed and accessible engagement by connecting First Nations participants with staff who understand their communities, cultures and experiences.

I would like to thank participants, families, carers, the Board, the Independent Advisory Council and everyone who has shared their experience and expertise to support the work of the NDIA over the past year. I also want to acknowledge and thank former CEO Rebecca Falkingham for her leadership and service to the NDIA during her term of office.

Our focus is clear: to continue to build a capable NDIA, improve participant outcomes and experiences, and transparently deliver reform informed by the people who rely on the NDIS.

1.4 The National Disability Insurance Agency

Our purpose

Under the *National Disability Insurance Scheme Act 2013* (Cth) (NDIS Act), the NDIS provides:

- funding for NDIS participant plans to provide NDIS supports
- the provision of general supports to NDIS participants and other people with disability
- funding for services that assist people with disability to participate in economic and social life.

To develop and implement the NDIS, the NDIA sets out its purpose through an outcome statement, functions and programs.

We achieve our purpose through 3 key activities.

NDIA outcome statement

Improve the independence, and the social and economic participation, of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient and effective use of resources.

NDIA functions



Function 1

Deliver the NDIS to:

- support the independence, and social and economic participation, of people with disability
- enable people with disability to exercise choice and control in the pursuit of their goals and the planning and delivery of their supports
- ensure that the decisions and preferences of people with disability are respected and given appropriate priority
- promote the provision of high quality and innovative supports that enable people with disability to maximise independent lifestyles and inclusion in the community
- ensure that a reasonable balance is achieved between safety and the right of people with disability to choose to participate in activities involving risk.



Function 2

Manage, advise and report on the financial sustainability of the NDIS, including by:

- (a) regularly making and assessing estimates of the current and future expenditure of the NDIS
- (b) identifying and managing risks and issues relevant to the financial sustainability of the NDIS
- (c) considering actuarial advice, including advice from the Scheme actuary and the reviewing actuary.



Function 3

Prevent, detect, investigate and respond to misuse or abuse of, or criminal activity involving, the NDIS, where this relates to:

- (a) claims for and payment of NDIS amounts, or the use of funding provided under the NDIS
- (b) information provided to the NDIA relating to a participant or prospective participant, including access requests; participant status; plan preparation, variation reassessment, or replacement; or the management of funding for supports under a participant's plan
- (c) the management of funding of supports in a participant's plan, or the duties or obligations of nominees, or a person appointed to act on behalf of a participant, including the appointment, suspension or cancellation of a nominee or appointed person.



Function 4

Develop and enhance the disability sector, including by facilitating innovation, research and contemporary best practice in the sector.



Function 5

Build community awareness of disabilities and the social contributors to disabilities.



Function 6

Collect, analyse and exchange data about disabilities and the supports (including early intervention supports) for people with disability.



Function 7

Undertake research relating to disabilities, the supports (including early intervention supports) for people with disability, and the social contributors to disabilities.

Our programs

Program 1.1

Reasonable and necessary supports for participants

The objective of this program is to provide funding for reasonable and necessary supports, including early intervention supports, to eligible people with disability, ensuring participants have flexibility, choice and control to pursue their goals of improved independence and social and economic participation.

Program 1.2

NDIA and general supports

The objective of this program is to fulfil the functions of the NDIA and deliver a financially sustainable NDIS to Australians, in line with the NDIS Act.

Our key activities

To achieve our purpose, we undertake 3 key activities linked to our 2 programs.

Key activity 1

Improve participant experience and outcomes with a financially sustainable Scheme.

This activity is linked to program 1.1.

Key activity 2

Develop a high-performing NDIA for participants.

This activity is linked to program 1.2.

Key activity 3

Facilitate NDIS markets to deliver accessible and innovative supports to people with disability.

This activity is linked to program 1.2.

1.5 The National Disability Insurance Scheme

The NDIS is based on the guiding principles that people with disability:

- have the same rights as all Australians to realise their potential for physical, social, emotional and intellectual development
- are supported to participate in and contribute to social and economic life to the full extent of their ability.

Under the NDIS Act, the NDIS:

- funds participant plans and supports
- provides general supports for NDIS participants and other people with disability
- funds services that help people with disability participate in economic and social life.

The NDIS provides funding to eligible people with disability. It aims to improve social and economic outcomes by supporting people with disability to access reasonable and necessary supports. The NDIS also helps connect people to mainstream and community services. We work closely with state and territory governments to assist people to access the supports they need.

Enabling legislation

The NDIS Act establishes the NDIS and, in conjunction with other laws, it gives effect to Australia's obligations under the United Nations Convention on the Rights of Persons with Disabilities. The NDIS Act's objectives include:

- supporting the independence and social and economic participation of people with disability
- providing reasonable and necessary supports, including early intervention supports, for participants in the NDIS
- enabling people with disability to exercise choice and control in the pursuit of their goals and the planning and delivery of their supports
- raising community awareness of the issues that affect the social and economic participation of people with disability and facilitate greater community inclusion of people with disability.

On 1 April 2026 the Australian Parliament passed the National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Bill 2026 – a Bill amending the NDIS Act. *The National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Act 2026* (Cth) received royal assent and became law on 8 April 2026.

The amendments to the NDIS Act included:

- expanding the NDIS Quality and Safeguards Commission’s powers to detect, prevent and respond to breaches of obligations under the Act – for example, greater whistleblower protections and new civil penalty provisions
- providing participants wishing to leave the NDIS with additional safeguards and communication options
- enabling the NDIA to move to an entirely electronic claiming system for NDIS providers
- a necessary technical amendment making sure plan variations can include an increase or decrease of the total funding amounts in participants’ plans.

For more information about these amendments, see the NDIS website: [Integrity and safeguarding](#).

NDIS Act reportable items

The NDIS Act requires the NDIA Annual Report to include details of any directions given under section 121 (Minister may give directions to the NDIA) and any statements given under section 125 (Minister may give the Board a statement setting out strategic guidance for the NDIA). There have been no directions made under section 121 and no statement made to the Board under section 125 for the reporting period.



Darcy, NDIS participant with job mentor, Johann

Section 2

Annual performance statements

2.1	Statement of preparation	24
2.2	Performance framework	25
2.3	The NDIA annual performance statements	25

2.1 Statement of preparation

I, Kurt Fearnley, as the Chair of the National Disability Insurance Agency Board, the accountable authority of the National Disability Insurance Agency (NDIA), present the NDIA annual performance statements for the 2025–26 reporting period, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act).

In the opinion of the Board, these annual performance statements accurately represent the performance of the NDIA in the reporting period and comply with subsection 39(2) of the PGPA Act and section 16F of the *Public Governance, Performance and Accountability Rule 2014*.



Kurt Fearnley AO
NDIA Board Chair

17 September 2026



Graeme Head AO
Chief Executive Officer

17 September 2026

2.2 Performance framework

The NDIA conducts performance planning and reporting in line with Commonwealth Performance Framework requirements and the NDIS Act.

We prepare the 3 key components of the Commonwealth Performance Framework:

- portfolio budget statements – outline the funding for the NDIA

- corporate plan – sets the strategic direction and key activities to achieve the NDIA's purpose
- annual performance statements – assess the extent to which the NDIA has achieved its functions.

The Australian National Audit Office (ANAO) conducted an audit of the NDIA's annual performance statements for the 2025–26 financial year.

2.3 The NDIA annual performance statements

The annual performance statements aim to provide clear performance information to the Australian public on how the NDIA is delivering the NDIS. The performance statements outline our achievements in the past 12 months towards the strategic direction set out in the NDIA Corporate Plan 2025–26.

The annual performance statements assess performance against 3 key activities that support the achievement of the NDIA's legislated functions. These functions, together with associated programs and key activities, are set out in section 1.4, 'The National Disability Insurance Agency' of this report.

To assess the NDIA's effectiveness in delivering the NDIS, performance measures should be considered collectively rather than individually.

Overall performance toward our outcome

The NDIA's performance for 2025–26 demonstrates that we have made steady progress in delivering our priorities and strengthening the integrity of the NDIS. It also reveals the ongoing challenges we face in improving the participant experience and financial sustainability. Of the 14 performance measures in the NDIA Corporate Plan 2025–26, we achieved 7 measures and did not achieve 6 measures. There was no result for one measure, as there was no established baseline target for 2025–26.

The NDIA is operating during a period of major reform. Our performance outcomes this year were shaped by changes introduced to ensure the NDIS remains sustainable and focused on supporting eligible Australians with disability. The NDIA is working closely with government and the Department of Health, Disability and Ageing (DHDA) to help explain and deliver the changes.

For key activity 1 of the corporate plan, employment outcomes and the inclusion of community and mainstream supports in participant plans exceeded targets, indicating strong access to supports. However, participant satisfaction, social and community engagement, and progress towards goals remained below target. This highlights the challenges in translating access to supports into better experiences and outcomes.

Financial sustainability performance was stable, with average participant payments tracking as expected. However, growth of Scheme expenses exceeded the target, indicating ongoing pressure on long-term sustainability. In 2025–26 we continued to complete integrity checks on claims for payment to safeguard the integrity of the NDIS.

For key activity 2, performance was strong overall. We exceeded our workforce diversity target, delivered payments and reports on time, and resolved callers' requests at their first contact more often. However, timeframes for key NDIS processes under the Participant Service Guarantee (PSG) remained below target.

For key activity 3, the NDIA delivered the annual pricing arrangements and price guidance, supporting market transparency and stability.

Overall, the NDIA is performing strongly in operational delivery, inclusion and integrity. However, we need to maintain a focus on improving the participant experience and service timeliness; and managing sustainability.

Capability requirements

The NDIA's ability to deliver the NDIS effectively depends on strong organisational capability. Through the capability priorities set out in our corporate plan, we continue to invest in the knowledge, skills and behaviours required to support participants – in particular, our capability in integrity, First Nations outcomes and early childhood practice.

Integrity

The NDIA continues to focus on the integrity of the NDIS and our capability to detect, prevent and respond to fraud. The *National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Act 2026* strengthens protections against fraud, exploitation and noncompliance and enhances regulatory oversight, enabling us to identify and manage risks more quickly. Performance reporting on integrity work will continue to expand in 2026–27 as performance information aligns with continued system improvements and increased legislative protections.

First Nations

The NDIA is committed to improving equity, access and outcomes for First Nations people with disability. We are achieving this goal by implementing the NDIS First Nations Strategy 2025–30 and supporting the National Agreement on Closing the Gap Priority Reforms.

The NDIA uses several reporting mechanisms to monitor First Nations peoples' access to and experience of the NDIS. For example, our Quarterly Reports to Disability Ministers track participation, access and outcomes over time and support ongoing improvements to policy, service delivery and participant experience.

In 2025–26 work continued on monitoring, evaluation and impact frameworks to support implementation of the First Nations Strategy and related reforms. These frameworks will help us to better understand participant outcomes, assess the effectiveness of initiatives and support ongoing improvement through evidence-based decision-making.

The NDIA is also strengthening the way First Nations perspectives inform the design and delivery of the NDIS. We use ongoing engagement, partnership, consultation, design and testing activities to ensure First Nations people can contribute to policy development, service improvements and reform implementation. This collaboration gives us a better understanding of the experiences of First Nations participants and helps us to deliver more culturally safe, accessible and responsive services.

For example, in 2025–26 the NDIA:

- released the Closing the Gap Statement of Commitment and worked with First Nations communities, Aboriginal Community Controlled Organisations and representative bodies to support implementation planning for the NDIS First Nations Strategy 2025–30
- partnered with First Nations disability providers, Aboriginal Community Controlled Health Organisations and the National Aboriginal Community Controlled Health Organisation to strengthen culturally safe service delivery, sector capability and market development
- co-designed and launched First Nations Connect in response to community feedback, while progressing the Cultural Safety Plan and strengthening First Nations workforce initiatives.

Early childhood

For some children younger than 6 with developmental delay, or younger than 9 with a disability, it may be appropriate to apply to the NDIS. If a child meets the eligibility requirements and becomes a participant, early childhood partners will help the family and child with the child's NDIS plan.

Early intervention aims to minimise a child's support needs later in life. Early intervention has a broad range of benefits – for example, it improves the child's development and community participation; and increases the wellbeing of the child and their family.

The NDIA monitors and manages early childhood partners' performance through a Partner Performance Management Framework, which includes measures for participant satisfaction and the timeliness and quality of services.

We also use the Quarterly Report to monitor and report on early childhood outcomes and access to the NDIS each quarter. For example, the Quarterly Report Q4 2025–26 (page 31) shows that early intervention is delivering positive improvements for children from birth to school age. Positive outcomes increased across all life domains, with the largest gains in fitting into family life (+9%), fitting into community life (+9%), and choice and control (+7%). The proportion of parents reporting improved choice and control increased from 82% to 89%. Overall, the results demonstrate that the NDIS is supporting improved developmental, family and social participation for young children. More information is available in the Quarterly Report Q4 2025–26.

[Thriving Kids](#), a program for children aged 8 and under with developmental delay and/or autism with low to moderate support needs, will commence from October 2026. The NDIA will work with our Early Childhood partners, DHDA and state and territory governments to support information on Thriving Kids being provided to families with young children. NDIS access changes will not start until 1 January 2028.

Improving the way we measure our performance

We are committed to improving the way we measure and report our performance so that the community has a clear and accurate picture of our work. This means making sure we collect the right information and explain how internal and external factors may affect our results.

As part of this, we continue to improve our performance framework.

This approach will place a stronger focus on outcomes for participants and the long-term sustainability of the NDIS.

All performance measures and data sources can be found in the Corporate Plan 2025–26.

Program 1.1 performance statement

Program 1.1 – Reasonable and necessary supports for participants

There is one key activity for Program 1.1, and 8 performance measures.

Key activity 1

Improve participant experience and outcomes with a financially sustainable Scheme.

Table 1. Performance measure 1.1 – Participant employment rate

Target	22%
Performance achieved 2025–26	23.9%. Achieved.
Performance achieved over time	This is an improvement on the 2024–25 result of 22.4% and reflects continued progress in participant employment outcomes over the year.
Why we measure this	This measures the effectiveness of the NDIS in supporting the independence, and social and economic participation, of people with disability.
Methodology	This measure is calculated as the number of participants who responded ‘Yes’ to the question ‘Do you have a paid job?’ at their latest plan reassessment, divided by the number of respondents. Only responses from participants who have been in the NDIS for at least 2 years are included in the results.

Analysis

There was strong growth in the use of employment-related supports and therefore an improvement in employment outcomes. For example, there was a rise in the participant employment rate (from 22.8% in quarter 1 to 23.9% in quarter 4), an increase in school-to-work transitions, and an increase in the number of participants achieving open employment.

As at 30 June 2026 more than 45,500 working-age participants had capacity-building employment funding in their plans, representing a 65% increase since July 2024. To achieve this result, we ensured that employment conversations were included in the planning process, improved the capability of planners and local area coordinators, and produced guidance to encourage employment goals and supports in participant plans.

Reporting from providers also showed that 8,531 participants received employment supports to help their transition from school to work. Also, between July 2024 and June 2025, 521 participants exited the support into open employment, up from 478 in the previous year.

The NDIS Participant Employment Strategy 2024–26 gives a framework for improving employment outcomes and achieving our performance result. In 2025–26 our achievements under the strategy included the following:

- **Improving planner and partner capability:** We made targeted training and resources available to planners and local area coordinators so they were better able to deliver the required employment supports and improve the quality of employment-related conversations.
- **Improving participant resources and earlier engagement:** We created updated participant guidance and tools to support more structured discussions about employment, including school-to-work transitions and ongoing career development.
- **Promoting pathways to open employment:** The proportion of participants aged 15 to 64 in open employment at full award wages is increasing year on year. To build on our progress each year we created a new resource, *Inclusive recruitment – a guide for NDIS employment providers*.
- **Delivering targeted engagement activities for school-aged participants:** We held regular ‘Pathways to post-school life’ information sessions for students with disability and their families, carers and education professionals to increase their awareness of employment pathways and available supports.
- **Investing in community capacity building:** We were involved in 8 employment-focused community capacity-building projects to engage employers, support local employment initiatives and strengthen disability employment awareness.

The NDIA continues to support broader disability employment reforms to maximise employment outcomes. For example, we contribute to system reforms led by the Department of Social Services. In 2025–26 those reforms included the new Inclusive Employment Australia, a specialist disability employment program, and a supported employment roadmap. Our focus on broader reforms will strengthen alignment across programs and support providers.

The source of the data is the NDIA’s Short Form Outcomes Framework questionnaire. There were 32,739 survey responses in 2025–26, compared with 21,113 in 2024–25.

Table 2. Performance measure 1.2 – Participant social and community engagement rate

Target	43%
Performance achieved 2025–26	40.1%. Not achieved.
Performance achieved over time	The result of 40.1% was an improvement on the 2024–25 result of 38.6%.
Why we measure this	This measures the effectiveness of the NDIS in supporting the independence, and social and economic participation, of people with disability.
Methodology	This measure is calculated as the number of participants who responded ‘Yes’ to the question ‘Have you been actively involved in a community, cultural or religious group in the last 12 months?’ at their latest plan reassessment, divided by the number of respondents. Only responses from participants who have been in the NDIS for at least 2 years are included.

Analysis

While this measure is calculated as the number of participants who responded ‘Yes’ to the question ‘Have you been actively involved in a community, cultural or religious group in the last 12 months?’ at their latest plan review, this may not capture the full extent of participant social and community participation. Many participants will be a valued part of their community and have an active social life but not be part of a formal group, so they may answer ‘No’ to this question.

We aim to support participants’ social and community engagement by:

- supporting participants’ current social and community engagement activities with the partners in the community program and support coordinators
- educating NDIA planners, partners and support coordinators about having effective conversations about community participation during planning
- helping participants identify goals for accessing social and community engagement activities.

Funding for social and community participation has increased year on year, but participants’ ability to use this funding is influenced by factors that are often outside the NDIA’s control – for example, provider availability, quality and consistency of services, transport and labour market challenges, and gaps in community and transport infrastructure that enable participation.

Our focus is to:

- continue providing guidance and training for planners, partners and providers on the importance of social and community engagement
- analyse the way NDIS supports contribute to independence and participation
- support broader NDIS reform initiatives, including the \$200 million Inclusive Communities Fund to rebuild capability among community organisations so people have new options to genuinely participate in their local community
- monitor the use of funding for social and community participation.
- Supports for social and community participation in participants' plans have increased significantly, from \$4 billion 5 years ago to more than \$12 billion this year. There has not been an increase in participation aligned with that funding increase. Participation, as measured by this performance measure, declined this financial year.

The source of the data is the NDIA's Short Form Outcomes Framework questionnaire. There were 37,989 survey responses in 2025–26, compared with 24,513 in 2024–25.

Table 3. Performance measure 1.3 – Participant satisfaction

Target	76%
Performance achieved 2025–26	62.9%. Not achieved.
Performance achieved over time	The result of 62.9% is slightly higher than the 2024–25 result of 62.2%. This indicates that satisfaction levels were stable across the year but below target.
Why we measure this	This measures the output (quality) of the NDIA in delivering the NDIS to support the independence, and social and economic participation, of people with disability across the NDIS participant pathway.
Methodology	<p>This measure is calculated as the number of participants who responded ‘Very good’ or ‘Good’ to the question ‘Overall, how was your experience with the X process?’ (where X is a particular ‘moment’ along the participant pathway), divided by the number of participants surveyed across all moments.</p> <p>The moments measured in this metric are:</p> <ul style="list-style-type: none"> • apply for NDIS process • plan approval process • plan implementation process • plan reassessment process. <p>The satisfaction survey is conducted every month by an independent provider, AHA.</p>

Analysis

This measure looks at the average satisfaction across 4 stages of the participant pathway. Results varied across these stages. Satisfaction was highest for ‘apply for NDIS’ and lower for ‘plan approval’, ‘plan implementation’ and ‘plan reassessment’.

Participants’ overall experience continues to be influenced by the outcomes of planning decisions – for example, changes made to a participant’s supports and requested supports not being approved.

To improve the participant experience, this year we strengthened the capability of frontline staff and partners through:

- better training, with enhanced induction program manuals
- a redesigned supported decision-making approach
- improved participant support.

We also focused on improving participants' experience and PSG timeframes by:

- reducing waiting times for unscheduled reassessment requests
- supporting participants during the planning process to increase trust and strengthen confidence in the process
- providing clearer communication to participants during changes to the NDIS
- working with partners to improve service delivery timeframes and experience.

The NDIA is committed to working collaboratively with participants to build trust in decision-making, strengthen confidence in the NDIS and provide positive experiences across the participant journey.

Table 4. Performance measure 1.4 – Participant satisfaction with progress toward their goals

Target	70%
Performance achieved 2025–26	62.6%. Not achieved.
Performance achieved over time	This was slightly below the 2024–25 result of 62.8%.
Why we measure this	This measures the output (quality) of the NDIA in delivering the NDIS to support the independence, and social and economic participation, of people with disability, and enable participants to achieve their goals.
Methodology	This measure is calculated monthly and is equal to the number of participants who responded ‘Completely’ or ‘Mostly’ to the question ‘To what extent is your NDIS plan helping you to meet your goals?’, divided by the total number of participant responses received. The participant satisfaction survey continues to be conducted monthly by an independent provider, AHA. The calculations are completed by the NDIA.

Analysis

The NDIA plays an important role in the quality and implementation of participant plans. However, progress toward goals can be influenced by factors beyond the NDIA’s control – for example, provider availability and performance, broad economic conditions and the nature of participants’ goals.

Participant experience data shows mixed results during plan reassessment. Sixty-nine per cent of participants rated their reassessment experience as good or very good, and 64% said their plan was helping them to meet their goals.

In 2025–26 we focused on improving the way supports align to participant goals. For example, we:

- reinforced that conversations with participants about using their funds to achieve their goals are a shared responsibility between the NDIA, partners in the community and support coordinators
- conducted staff training and regular check-ins to improve the way participants use their funding
- used education and planning guidance to improve planning conversations and decision-making.

We will continue to focus on improving the participant experience and better aligning supports to participant goals through clearer communication and stronger support from partners and support coordinators during plan implementation.

Table 5. Performance measure 1.5 – Participants with community and/or mainstream supports in their plans

Target	>90%
Performance achieved 2025–26	96.9%. Achieved.
Performance achieved over time	This is a slight improvement on the 2024–25 result of 96.5%.
Why we measure this	This measures the output (quality) of the NDIA in delivering the NDIS to support the independence, and social and economic participation, of people with disability. The NDIA supports people with disability and NDIS participants to make and maintain connections to community and mainstream supports, including other agencies, departments and organisations, for the provision of mainstream services.
Methodology	This measure is calculated as the number of active participants who have either had a check-in or used community connections or early supports in the financial year to date, and indicated they access mainstream and/or community supports, divided by the total number of active participants who have had a check-in or used community connections or early supports in the financial year to date.

Analysis

This measure recognises the importance of participants making and maintaining connections to community and mainstream supports, in addition to accessing funded supports through their NDIS plans.

Our result for this performance measure reflects the proportion of active participants who had interacted with the NDIA or partners in the community and indicated that they access informal, mainstream and/or community supports. During these interactions the NDIA and partners in the community can provide advice and guidance to support participants to establish or strengthen these connections across relevant points in the participant pathway.

Strong performance against this measure indicates that participants are being supported to identify, access and maintain community and mainstream supports alongside funded NDIS supports. The result also demonstrates the role of the NDIA and partners in the community in providing advice about mainstream and community supports; and in monitoring participant plans to confirm that these supports are identified and recorded.

The NDIA uses the Partner Performance Management Framework to monitor the performance of partners delivering early childhood and local area coordination services. The framework guides our focus on strengthening participant connections, supporting consistent conversations at key points in the participant pathway, and maintaining service quality through record reviews and conformance checks.

We will continue to monitor participant engagement, support consistent partner service quality, and ensure participants remain connected to supports that build individual capacity and contribute to improved social and economic outcomes over time.

Table 6. Performance measure 1.6 – Average payment per participant and Performance measure 1.7 – Annualised Scheme growth rate

Target	<p>Measure 1.6 – \$66,800</p> <p>Measure 1.7 – 9.4%</p>
Performance achieved 2025–26	<p>The target for average payment per participant represents expected average payments over 2025–26. Average annualised payments to participants for the 12 months to 30 June 2026 were \$67,500, which is above the target.</p> <p>The annualised growth rate of Scheme expenses was 10.5% for the 12 months to 30 June 2026, compared to the 2025–26 target of 9.4%.</p>
Performance achieved over time	<p>The average payment and the annualised growth rate achieved the target in 2024–25.</p>
Why we measure this	<p>Measure 1.6 – Measures both the effectiveness of the NDIA in ensuring participants know how to use their plans to achieve their goals, and the NDIA’s insurance-based approach to providing and funding supports for people with disability to ensure the financial sustainability of the NDIS.</p> <p>Measure 1.7 – Measures the effectiveness of the NDIA in managing the financial sustainability of the NDIS.</p>
Methodology	<p>Measure 1.6 – The average payment per participant is the Scheme expenses in the current financial year divided by the average number of participants in the year.</p> <p>Measure 1.7 – This measure is calculated as Scheme expenses in the current financial year divided by Scheme expenses in the previous financial year, minus one.</p>

Analysis

Scheme expenses have been higher than expected in 2025–26, mainly due to higher inter-plan inflation and higher numbers of unscheduled reassessments than expected. While the growth rate is above the 2025–26 target, the impact of NDIA sustainability improvements is evident in the overall reduction in the growth of the NDIS, from 18.9% in 2023–24 to 10.8% in 2024–25.

The NDIA has a range of initiatives underway to manage the growth of Scheme expenses. For example, we:

- introduced funding periods in new budgets to help participants manage their budgets over time and reduce the risk of supports not being available when needed. By the end of June 2026, funding periods had been rolled out to 35% of participants and 47% of budgets
- continued our fraud and compliance activity, including by addressing noncompliant payments and introducing stronger claims review processes and measures to ensure provider compliance
- established further controls for self-managed plans – for example, we made changes to evidence requirements to help participants better manage their funding and to reduce problematic claims.

Section 10 of the NDIS Act, implemented in October 2024, clarified the supports that can and cannot be funded by the NDIS. The NDIA continues to provide operational guidance about NDIS supports to participants and providers, including guidance on short-term accommodation and therapy supports, published in December 2025.

The NDIA Sustainability Initiative, launched in May 2025, focuses on building frontline capability and controlling plan inflation and growth in Scheme expenses.

On 1 July 2025 reforms to the pricing of NDIS supports were introduced to improve alignment with broader markets and support value for money. As part of these reforms, changes were made to therapy pricing and selected price points to better reflect non-NDIS market rates and address the ‘NDIS premium’ previously paid by participants.

Table 7. Performance measure 1.8 – Claim integrity checks

Target	Baseline being established in 2025–26.
Performance achieved 2025–26	72,965 claim integrity reviews completed.
Performance achieved over time	N/A
Why we measure this	Measures the output of integrity checks conducted on claims for NDIS payments, as part of the NDIA’s function to prevent, detect and respond to misuse or abuse of claims for payment under the NDIS.
Methodology	This measure is the number of claims for NDIS payments that have had an integrity check (either completed, or a request for evidence has been issued and the NDIA is waiting for a response).

Analysis

The NDIA has been implementing systems and evidence gathering that will enable us to conduct a more comprehensive review of claims. The pre-payment team reviewed 72,965 claims. The learnings were used as a baseline to inform the development of a broader claim integrity interventions measure from 2026–27. This enhanced measure will provide a more comprehensive view of integrity activities undertaken across the claims life cycle and support the establishment of meaningful future performance targets and benchmarks. To support our claim integrity checks, in 2025–26 we:

- strengthened our capability to prevent, detect and respond to misuse or abuse of NDIS funds
- established reporting arrangements and progressed reforms to embed integrity controls earlier in the claiming and payment life cycle
- improved our governance and decision frameworks.

Achievements include:

- improved integrity controls as a result of legislative and administrative changes, including lower thresholds for evidence requirements for self-managed participant claims
- streamlined, risk-based review processes that improve efficiency and reduce manual effort in identifying high-risk claims, and improve the timeliness of payments and outcomes for participants and providers
- a new framework for managing unsubstantiated claims and supporting timely and defensible payment (and rejection) decisions.

System and process enhancements have improved the NDIA's ability to identify, review and report on payment integrity checks. As a result, from 1 July 2026 performance measure 1.8 – Claim integrity checks will become performance measure 1.8 – Claim integrity interventions, providing a more comprehensive view of payment integrity activity and outcomes.

The changes will initially capture more claim reviews and ultimately capture a broader range of integrity interventions. It will also more accurately reflect reviewed claims, including those substantiated and approved for payment.

Because we have improved how we identify, review and report on claims, we expect the proportion of noncompliant claims compared to claims reviewed to reduce. It is important to note that the reduction would reflect a reporting change to capture more claims reviewed, rather than less effective payment integrity controls.

The revised reporting methodology reflects the NDIA's ongoing commitment to the integrity of the NDIS by providing greater transparency and a more complete representation of payment integrity activity.

In the coming year, the NDIA will continue to strengthen its payment integrity capabilities through better oversight, risk detection and targeted interventions.

Program 1.2 performance statement

Program 1.2 – NDIA and general supports

There are 2 key activities for Program 1.2. Key activity 2 has 5 performance measures and key activity 3 has one performance measure.

Key activity 2

Develop a high-performing NDIA for participants

Table 8. Performance measure 2.1 – Staff with disability

Target	22%
Performance achieved 2025–26	24%. Achieved.
Performance achieved over time	This result is consistent with the 2024–25 result of 23.4% and reflects the NDIA’s focus on inclusion, accessibility and staff support.
Why we measure this	Measures the output of NDIA internal management actions related to inclusion and diversity, and supports the effectiveness of NDIA staff interactions with participants. The lived experience that staff with disability bring to the NDIA is vital to our ability to connect, communicate, understand, empathise and provide quality services to participants and their families and carers.
Methodology	This measure is the number of staff (Australian Public Service (APS) and labour hire) who responded ‘Yes’ to the question ‘Do you have an ongoing disability?’, divided by the total number of respondents. Data source Australian Public Service Employee Census.

Analysis

The NDIA takes a whole-of-organisation approach to inclusion, with a focus on attracting, supporting and retaining staff with disability. We aim to be an employer of choice and to lead the APS in creating an inclusive workplace for our diverse staff. During the year, we introduced a range of initiatives to support inclusion and accessibility. For example, we:

- launched the Accessibility and Inclusion Service Desk
- established an in-house neuroinclusion specialist role
- expanded the use of the Spiky Profile Assessment Tool
- released a neurodiversity toolkit for staff and managers
- expanded an in-house Auslan interpreting service pilot as an ongoing offering
- held awareness sessions to support a menopause-friendly workplace
- hosted the first Harmony Week virtual event
- provided a new learning program and guidance about culturally and linguistically diverse workplaces
- appointed a second Senior Executive Service Disability Champion.

These initiatives provide a more consistent and embedded approach to inclusion across the organisation.

We will build on this work in the coming year with:

- a refreshed Belonging Framework
- a new accessibility position statement
- better processes for workplace adjustments
- ongoing training and development for staff.

Table 9. Performance measure 2.2 – Payments made within agreed timeframes

Target	>90%
Performance achieved 2025–26	98.5%. Achieved.
Performance achieved over time	This result is slightly below the 2024–25 result of 99.0%.
Why we measure this	Measures the output of payable NDIS claims, made by the NDIA to participants, nominees and providers, within the agreed timeframe of 3 business days.
Methodology	This measure is the percentage of claims that pass validations and become payable within 3 business days, as per the NDIA’s payment terms.

Analysis

This result shows the NDIA’s ongoing ability to make most payments within 3 business days. Some higher risk claims are held for longer while pre-payment integrity checks are undertaken to prevent payment of noncompliant claims.

In 2025–26 we held an increased number of claims for longer than 3 days for integrity checks, as we:

- improved our capacity to review more high-risk claims before payment as a result of investment in our pre-payment detection and review processes
- introduced a 7-day hold on claims for support coordination where there is no established provider relationship, aligning this category of supports with other categories.

In 2025–26 the number of payments made within 3 business days declined slightly from 98.7% in quarter 1 to 98.5% in quarter 4; however, performance remains well above the 90% target.

This small decrease reflects stronger integrity controls.

The NDIA continues to improve its monitoring and responsiveness to issues in the payment system. For example, we prevent avoidable payment delays by reporting outstanding payments daily to triage teams.

Our focus continues to be on making timely payments while strengthening checks to manage integrity risk.

Table 10. Performance measure 2.3 – Participant Service Guarantee timeframes met 95% of the time

Target	80%
Performance achieved 2025–26	46.6%. Not achieved.
Performance achieved over time	This is an improvement on the 2024–25 result of 10%.
Why we measure this	Measures the output of the NDIA to meet the PSG timeframes and the implementation of the Participant Service Improvement Plan.
Methodology	<p>An individual PSG measure is considered to have been met overall if 95% or more of the tasks being measured meet the PSG timeframe as specified in legislation or the commitment.</p> <p>The measure is then calculated as the proportion of reportable PSGs where 95% or more of the tasks being measured met the service guarantee timeframe.</p> <p>A PSG timeframe is available for reporting if it meets operational thresholds for data viability.</p>

Analysis

This year, the NDIA monitored and reported on 18 PSG measures (see Table 11). Three measures are not yet available for reporting due to process and business system limitations.

Nine of those met agreed timeframes at least 95% of the time. Performance for measures related to first plans was particularly strong, with more than 96% delivered within agreed timeframes.

High demand for plan changes affected processing time performance for participant-requested reassessments, plan variations and related activities. In contrast, performance remained strong for participant communication, administration and plan implementation meetings.

We are focused on improving performance by:

- prioritising plan changes
- improving the way work is managed and allocated
- better understanding the reasons for increased demand.

The NDIA is also looking for ways to streamline and improve the participant experience. The Government has introduced legislation to Parliament that will clarify the circumstances in which a participant can request a reassessment of their plan. If the legislation is passed, it may impact the volume of plan change requests in the future.

Table 11. Reportable Participant Service Guarantee measures in 2025–26

PSG	Description of service being guaranteed	Service guarantee	2025–26 quarter 1	2025–26 quarter 2	2025–26 quarter 3	2025–26 quarter 4
1	Explain a previous decision, after a request for explanation is received	28 days	95%	96%	96%	96%
2	Make an access decision, or request for more information, after an access request has been received	21 days	91%	92%	82%	96%
4	Make an access decision, or request for additional information, after more information has been provided	14 days	55%	69%	68%	79%
6	Approve a participant's plan, after an access decision has been made (excludes those Early Childhood Approach (ECA) that have received initial supports)	56 days	96%	97%	96%	96%
7	Approve a plan for ECA participants, after an access decision has been made	56 days	100%	99%	100%	100%
8	Offer to hold a plan implementation meeting, after the plan is approved	7 days	85%	86%	85%	89%

PSG	Description of service being guaranteed	Service guarantee	2025-26 quarter 1	2025-26 quarter 2	2025-26 quarter 3	2025-26 quarter 4
9	If the participant accepts the offer, hold a plan implementation meeting	28 days	98%	98%	98%	98%
10	Provide a copy of the plan to a participant, after the plan is approved	7 days	99%	99%	99%	99%
11	Commence facilitating a scheduled plan reassessment, prior to the scheduled reassessment date	1 day	51%	53%	47%	45%
12	Decide whether to undertake a participant requested plan reassessment, after the request is received	21 days	26%	31%	29%	32%
13	Complete a reassessment, after the decision to accept the request was made	28 days	83%	83%	87%	86%
14	Amend a plan, after the receipt of information that triggers the plan amendment process	28 days	44%	44%	39%	44%
16	Provide a copy of the plan to a participant, after the plan is amended	7 days	99%	99%	99%	99%
17a	Complete an internal review of a reviewable decision, after a request is received	60 days	70%	44%	34%	48%
17b	Enact outcome of a reviewable decision, once decision has been made	28 days	97%	98%	98%	99%
18	Implement an Administrative Appeals Tribunal (AAT) ¹ decision to amend a plan, after the AAT decision is made	28 days	87%	86%	90%	90%

PSG	Description of service being guaranteed	Service guarantee	2025–26 quarter 1	2025–26 quarter 2	2025–26 quarter 3	2025–26 quarter 4
19	Cancel participant requested nominee	14 days	91%	98%	99%	99%
20	Cancel CEO initiated nominee	14 days	98%	99%	95%	95%

Note:

1 The Administrative Appeals Tribunal (AAT) is now known as the Administrative Review Tribunal (ART).

Table 12. Performance measure 2.4 – Resolution on first call to National Contact Centre

Target	80%
Performance achieved 2025–26	86.6%. Achieved.
Performance achieved over time	This result is an improvement on the 2024–25 result of 84.8%.
Why we measure this	Measures the output (quality) of the NDIA's interactions with participants. The Participant Service Charter states we will respond to each person's needs and situation.
Methodology	The measure is the qualitative satisfaction response from callers to indicate the commitment has been achieved.

Analysis

In 2025–26, the National Contact Centre (NCC) answered 1,426,068 calls, with 86.6% of callers reporting their enquiry was resolved during the call. This shows we have improved our ability to resolve enquiries at first contact.

Across the year we achieved a strong result for resolution on first call, with an overall upward trend.

We achieved this result by:

- increasing the number of tasks NCC delegates can resolve at first contact, with an average of 17,800 tasks completed each month
- providing better training for staff to help them complete their tasks efficiently
- supporting participants during the rollout of the new my NDIS mobile app by providing participants, nominees and families with a more secure and accessible way to manage their plan.

We will maintain our strong performance in 2026–27 by:

- providing targeted training so staff can resolve more types of tasks
- improving processes for some tasks, such as plan change requests so participants receive feedback sooner
- improving call pathways for participants to connect directly with delegates.

Table 13. Performance measure 2.5 – Disclosure of NDIS Quarterly Reports to Disability Ministers within prescribed timeframes

Target	Submission of quarterly reports.
Performance achieved 2025–26	Achieved.
Performance achieved over time	Achieved.
Why we measure this	<p>This measures the output of the NDIA in managing, advising and reporting on the state of financial sustainability of the NDIS. It includes collecting, analysing and exchanging data about disabilities and the supports (including early intervention supports) for people with disability.</p> <p>The NDIA is required to prepare a quarterly report on the operations of the NDIA for each period of 3 months and:</p> <ul style="list-style-type: none"> • provide it to the Ministerial Council within 42 days after the end of the period to which the report relates • publish it on the NDIS website within 45 days after the end of the period to which the report relates.
Methodology	Confirmation of release of each report to the Ministerial Council and publication to the NDIS website.

Analysis

The NDIA met the target for disclosure of Quarterly Reports to Disability Ministers in prescribed timeframes.

Key activity 3

Facilitate NDIS markets to deliver accessible and innovative supports to people with disability

Table 14. Performance measure 3.1 – NDIS pricing arrangements and price guidance

Note: The NDIA has renamed this measure ‘NDIS pricing guidance’. The new title is consistent with how the NDIA describes pricing arrangements and captures all pricing guidance we publish. There has been no change to the performance measure itself.

Target	Release NDIS guidance across NDIA channels.
Performance achieved 2025–26	Achieved.
Performance achieved over time	N/A
Why we measure this	This measures the output of the NDIA in developing and releasing NDIS pricing guidance, to support the development and enhancement of the disability sector and facilitate NDIS markets to deliver accessible and innovative supports to people with disability.
Methodology	Confirmation of the release of NDIS pricing guidance across NDIA channels.

Analysis

This is a new performance measure. The NDIA achieved the measure by releasing updated NDIS pricing guidance across NDIA channels within the required timeframe.

The NDIA’s pricing arrangements are a key market stewardship mechanism that supports the development of a sustainable and responsive disability support market. By setting evidence-based pricing guidance, the NDIA provides greater certainty for participants and providers, promotes value for money and supports continued access to quality supports across Australia. To help ensure NDIS pricing remains aligned with comparable markets while supporting provider viability and participant outcomes, the NDIS bases its pricing recommendations on consultation, market monitoring and analysis of broader economic conditions. Through this approach, the NDIA contributes to the broader objective of facilitating accessible, innovative and sustainable NDIS markets for people with disability.

During 2025–26 the NDIA revised its pricing guidance and published it on 14 October 2025.

The new guidance came into effect on 24 November 2025, giving participants, families and providers 6 weeks' notice to prepare for the changes. The NDIS published supporting information on the NDIS website and updated relevant NDIA systems.

To inform the first Annual Pricing Review for 2026–27 prices, the NDIA completed its largest pricing consultation to date, with feedback informing the design, sequencing and recommendations of the Annual Pricing Review.

On 22 June 2026 the NDIA released the Annual Pricing Review, setting out guidance on appropriate NDIS pricing arrangements for 2026–27. It recommended some targeted adjustments to keep NDIS price guidance in line with other markets.

Along with the Annual Pricing Review, the NDIA published the NDIS pricing schedule. The pricing schedule took effect from 1 July 2026, and NDIA systems were updated with the relevant maximum recommended prices.

Prices paid by NDIS participants need to be fair, based on evidence and sustainable so participants can continue to access high-quality supports. The pricing guidance is important because it helps participants understand the prices that may apply to NDIS supports and helps them to achieve value for money when purchasing supports.

In addition to providing pricing guidance, the NDIA continues to work through a number of long-term initiatives to support the development and enhancement of the disability sector.

On 12 December 2025 the NDIA released a 3-year pricing workplan. The workplan outlines a sequenced, evidence-based approach to improving NDIS pricing to support participant outcomes and market sustainability. It also provides clarity to the disability community, providers and the broader sector about the NDIA's pricing approach from 2025 to 2028.

The NDIA developed the workplan in collaboration with the NDIS Quality and Safeguards Commission and DHDA to ensure alignment with market stewardship objectives and broader registration reforms underway across the support economy.



Jessika, NDIS participant, with mum Jayne

Section 3

Financial sustainability statements

3.1	Introduction	54
3.2	Scheme reforms update	54
3.3	June 2026 projection of Scheme expenses	55
3.4	Risks and uncertainty	58
3.5	Letter from independent actuary	59

3.1 Introduction

Under section 180B of the *National Disability Insurance Scheme Act 2013* (Cth) (NDIS Act), the Scheme Actuary must provide an annual financial sustainability report (AFSR) and an assessment of the financial sustainability of the NDIS. The AFSR is produced using data at 30 June each year.

The 2025–26 AFSR uses data to 30 June 2026 to project future Scheme expenses. The results in this report are referred to as the ‘June 2026 projections’.

The 2024–25 AFSR¹ was based on data to 30 June 2025. The results documented in that report are referred to as the ‘June 2025 projections’.

3.2 Scheme reforms update

As part of the 2026–27 federal Budget, additional NDIS reform measures were announced to moderate the growth in estimated NDIS expenditure over the 4 years to 2029–30, with further moderation over the medium-term in line with the National Cabinet’s commitment to target annual growth at or below 5–6%. On 14 May 2026, the Government introduced the National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill 2026² to Parliament. The Bill was passed by parliament on 19 August 2026 with some further refinements made.

An allowance is made in the projected scheme expenses for Scheme reform measures noting that some measures are yet to be implemented (called ‘future reforms’).

1 National Disability Insurance Scheme [Previous annual financial sustainability reports](#), NDIS website, n.d.

2 Australian Government Department of Health, Disability and Ageing, [NDIS Amendment \(Securing the NDIS for Future Generations\) Bill 2026](#), DHDA website, 2026.

3.3 June 2026 projection of Scheme expenses

Scheme projection results for June 2026 are derived in 2 steps:

- projecting Scheme expenses using participant numbers and plans at 30 June 2026 and experience-based assumptions, referred to as ‘experience-based projections’, and
- incorporating the estimated impacts of future Scheme reforms, to arrive at ‘post-reforms projections’.

Experience-based assumptions are predominantly based on observed Scheme experience, covering participant- and plan-related assumptions; and pricing and economic assumptions. Assumptions relating to future Scheme reforms involve a higher degree of judgement and uncertainty.

Experience-based Scheme projections

The June 2026 experience-based projections resulted in projected Scheme expenses on an accrual basis of \$55.9 billion in 2026–27, increasing to \$73.3 billion in 2029–30,³ with a total of \$257.6 billion over the 4 years to June 2030 as shown in table 15. The June 2026 experience-based projections are \$13.8 billion higher than for the same 4-year period in the June 2025 experience-based projections.⁴

The June 2026 experience-based projections incorporate a revision to assumptions and changes in future expectations, informed by observed experience and trends over the 12 months since the June 2025 projections.

3 NDIS expenses relate to the payments made for participant supports and do not include operating expenses. Expenses on an accrual basis are based on when the service was provided to the participant, recognising some services are paid for after the end of the period.

4 The June 2025 experience-based projections are ‘before future reforms’ included in the June 2025 projections, and relate to reform initiatives that were either in progress at 30 June 2025, and the full benefits had not yet been realised, or reform initiatives that had not yet commenced or been implemented.

Table 15. Comparison with June 2025 experience-based projections

Scheme expenses (\$m accrual basis)	2026–27	2027–28	2028–29	2029–30	Total 2026–30
June 2026 experience-based projections (a)	55,944	61,240	67,084	73,335	257,602
June 2025 experience-based projections (b)	54,334	58,523	63,037	67,898	243,792
Difference (a - b)	1,610	2,716	4,047	5,437	13,810
Difference (%) (a/b - 1)	3.0%	4.6%	6.4%	8.0%	5.7%

Note:

1 Values have been rounded to the nearest whole number; differences are calculated from unrounded metrics.

Updates for actual Scheme experience, for the 12 months ending 30 June 2026, have increased Scheme expense projections by \$4.9 billion (2.0%) for the 4 years to 30 June 2030. Experience related to participant numbers and mix increased Scheme projections over the 4-year forward estimate period by \$1.3 billion. Higher average payments per participant over the 12 months ending 30 June 2026 increased Scheme projections by \$3.6 billion.

Revisions made to assumptions about future experience have increased projected Scheme expenses by \$8.9 billion (3.7%) for the 4 years to 30 June 2030.

Of this total:

- assumptions related to participant numbers and mix account for an increase of \$2.3 billion, mostly related to new entrants
- pricing-related assumptions account for an increase of \$0.4 billion overall, including updates related to future assumed prices for supports (a \$1.4 billion reduction), and decisions by the Fair Work Commission (FWC) to increase the minimum wage for disability support workers and the minimum award wage gender undervaluation (a \$1.8 billion increase)
- assumptions related to plan inflation and rates of utilisation account for an increase of \$6.2 billion relative to June 2025 experience-based projections.

Estimated impact of Scheme reforms

Scheme reforms are estimated to reduce projected expenses by \$38.2 billion over the 4 years to June 2030, as shown in table 16.

The anticipated impacts from future Scheme reforms result in a significant reduction in the annual growth in Scheme expenses over the 4-year forward estimate period (2026–30). The annual increase in Scheme expenses reduces to 6.0% in 2026–27, decreasing to 0.9% in 2027–28, 0.8% in 2028–29 and 0.1% in 2029–30. This compares to an annual Scheme growth of 9.4% per annum before allowing for future reforms.

Table 16. Estimated future reform impacts

Scheme expenses (\$m accrual basis)	2026–27	2027–28	2028–29	2029–30	Total 2026–30
June 2026 experience-based projections (a)	55,944	61,240	67,084	73,335	257,602
Future reform impacts	-1,676	-6,504	-11,918	-18,137	-38,234
June 2026 post-reforms projections (b)	54,268	54,736	55,166	55,197	219,368
Year-on-year growth rate (experience-based projection) (%)	9.4%	9.4%	9.4%	9.3%	n/a
Year-on-year growth rate (post-reforms projection) (%)	6.0%	0.9%	0.8%	0.1%	n/a

3.4 Risks and uncertainty

There are inherent risks and uncertainty associated with the experience-based assumptions and estimated impacts of Scheme reforms.

Risks associated with experience-based assumptions include:

- **Numbers of new entrants** – linked to potential future demand for access to the NDIS and current access eligibility criteria/rules.
- **Numbers of participants transitioning to High Core Supports (HCS)⁵** – linked to changes in participant circumstances and need for increased and/or additional supports.
- **Price and normal inflation** – linked to FWC decisions on minimum award wages, including restructuring of the award rates for gender undervaluation and economic conditions.
- **Non-price growth in participant plan budgets** – linked to changes in individual participant circumstances.
- **Participant rate of utilisation of plan budgets** that varies with changes in participant needs and spending patterns over time.

There is also risk associated with the estimated impacts of future Scheme reforms. Two key risks are delays in the timing of commencement and phasing of rollout of measures and initiatives; and the overall effectiveness of reforms once implemented.

5 Participants with High Core Supports are those who have an annualised funded plan amount for Core Daily Activities and Social Community & Civic Participation (SCCP) at least equal to a reference budget amount. The reference budget amount is defined as standard pricing, passive overnight support and a 1-to-3 support ratio across all hours, no allowance for additional SCCP hours at a higher support ratio, and no explicit offset for informal supports. Based on 2025-26 pricing, the threshold is currently \$205,250 which will be indexed alongside participant budgets.

3.5 Letter from independent actuary



Australian Government
Australian Government Actuary

22 September 2026

Mr Kurt Fearnley AO
Chairman
National Disability Insurance Agency

Dear Kurt

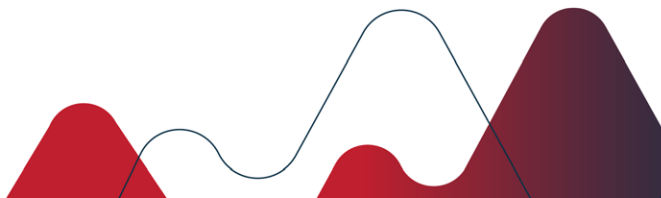
JUNE 2026 FINANCIAL SUSTAINABILITY REPORT – FINAL

I am currently undertaking my review of the 2026 Financial Sustainability Report (FSR), as required by s180E(2) of the *National Disability Insurance Scheme (NDIS) Act 2013* (the Act). This letter summarises my preliminary findings as they relate to the financial sustainability statements presented in the draft Annual Report. The draft Annual Report presents a four-year experience-based projection and a final projection after allowing for the effect of Scheme reforms announced in the most recent Budget.

The experience-based projection illustrates the Scheme costs, excluding operational costs, largely assuming recent Scheme experience will continue, and that the impact of Sustainability Initiatives is fully recognised in the recent experience (i.e. no further impact is expected from these initiatives). I commend the introduction of an experience-based projection this year. This projection should exhibit a high level of continuity with recent experience. Overall, I regard the experience-based projection as being in the range of reasonably likely outcomes, however there is considerable uncertainty regarding the actual level of future Scheme expenses. There are some aspects of this projection which, I believe, may present additional risk that the actual Scheme expenses will exceed the projected expenses. Specifically: 1) The projection incorporates moderation of the number of new entrants with autism aged 0-14 where this experience has not yet emerged. 2) The projection may understate residential aged care costs as these costs are not assumed to grow in the same proportion as the number of participants aged over 65. 3) The outlook for inflation in the broader economy remains highly uncertain and no allowance is made for future wage decisions attributed to Gender Undervaluation. 4) Additional growth in committed supports is projected to reduce from 3.5% in 2025-26 to -0.7% in 2026-27. 5) The projection gives full credibility to the lower number of transitions into the high core support cohort in 2025-26. Given the high average expenditure of this cohort, the projection is sensitive to the assumed transition rate into the high core support cohort. This part of the projection is therefore dependent on the Agency considering the processes that led to the 2025-26 experience and ensuring this experience is repeatable.

The experience-based projection is then modified to allow for future Scheme reforms to result in the post-reform projection. The modifications aim to generate savings that are in line with those announced in the 2026-27 Budget, adjusted for timing changes and amendments made to the Bill in August 2026. This is achieved by adjusting the assumptions in the projection model. The post-reform projection is one scenario by which the announced savings may be achieved. At the time of writing, I have not yet been provided with sufficient detail to allow me to comment on whether the post-reform projection represents a best estimate of Scheme costs after the reforms are implemented.

The Treasury, Langton Crescent, Parkes ACT 2600
02 6263 2137
aqa@aqa.gov.au



2

The likelihood of the post-reform projection occurring in practice is dependent on the implementation of the reforms by the Agency and the Department of Health, Disability and Ageing in a manner that produces impacts that are similar to those incorporated in this projection. I recommend the Agency and Department develop and share detailed plans underpinning the reforms that allow the Scheme Actuary to support (or amend) the assumptions made. This should also include input from the Executive Leadership Team (ELT), as has occurred in determining the experience-based projection.

I also note that implementation of the reforms will require a significant level of resources over the short term. Incorporating projected operational costs to reflect the activity that is required would strengthen the information provided and capture any offsetting of lower Scheme expenditure with higher operational costs. I recommend the Agency develop an activity based operational cost model to be included in future projections.

The absence of supporting plans for the Scheme reforms, the identification of dependencies (within and across agencies, departments and jurisdictions) and the analysis of resources required to implement those plans (operational costs and human resources) means it is not possible to opine on the degree to which the post-reform projection represents a best estimate of future outcomes. The Scheme reforms create additional uncertainty. The ongoing monitoring of the emerging experience against that which is expected across all reforms is now even more important than it was 12-months ago.

Scheme reforms are seeking to address financial sustainability pressures by reducing growth in expenditure to between 5% and 6% per annum in the medium term. The Annual Report presents a short-term projection. We will provide a more detailed review, including of the medium-term projections, in our report on the Scheme Actuary's Annual Financial Sustainability Report.

Whilst cost is a key element of sustainability, the NDIS Rules also require that the FSR reports on participant outcomes. Scheme sustainability is supported by both the quantity and quality of the Scheme expenditure. I expect the FSR will increase its focus on participant outcomes over time.

I will write separately on my review of the full Financial Sustainability Report.

Yours sincerely



Guy Thorburn
Reviewing Actuary, Australian Government Actuary



Scan to read Samah's
and Rawah's
full story, or visit
ndis.gov.au/stories.

The NDIS helps Samah and Rawah build brighter futures

When sisters Samah and Rawah arrived in Australia from Iraq in 2019, they could not have imagined how much their lives would change.

Today, with NDIS support, the Toowoomba sisters are pursuing their goals, building independence and embracing opportunities that once seemed out of reach.

‘We are so grateful for our NDIS supports,’ Samah said. ‘They have been really helpful.’

For both sisters, assistive technology has been life changing.

‘It has given us independence,’ Rawah said.

Before coming to Australia, access to equipment and supports was limited. Their family often shared a single scooter that frequently broke down.

When the sisters received their own NDIS-funded equipment, everything changed.

‘I was eating breakfast and they brought my wheelchair in,’ Rawah said. ‘I was screaming so loudly. I was so happy.’

Today, they enjoy spending time with family and friends, attending community events and getting out and about with greater freedom.

NDIS-funded supports have also helped them develop skills and confidence. Support workers assist with daily routines, while therapies help them work towards their goals.

That confidence has inspired both sisters to dream bigger. Rawah is studying a Bachelor of Law, while Samah is working towards a career in medicine.

Both hope to use their education and lived experience to help others and create positive change.



‘When we got our power wheelchairs, it was like freedom,’ Rawah said.

‘For the first time ever, we can go anywhere freely by ourselves.’

Samah and Rawah, NDIS participants



Scan to read Samah's and Rawah's full story or visit ndis.gov.au/stories.

Section 4

Management and accountability

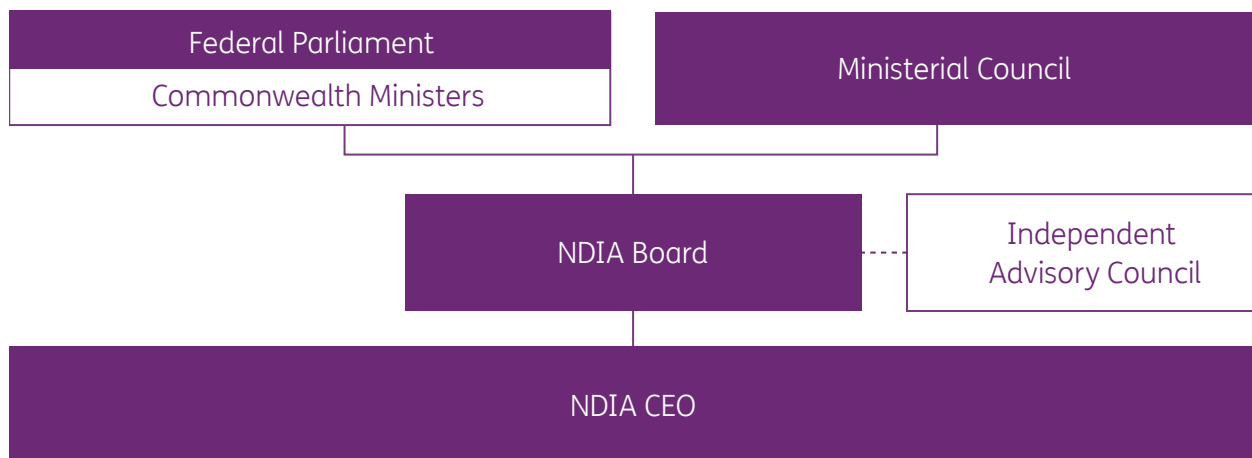
4.1	Corporate governance	64
4.2	Internal governance	83
4.3	Risk	84
4.4	Ensuring the integrity of the NDIS	85

4.1 Corporate governance

Governance model

The governance model for the NDIA is described in the NDIS Act and outlined below.

Figure 1. NDIA governance



Responsible minister/s

During 2025–26 the responsible ministers for the NDIS were:

- the Hon Mark Butler MP, Minister for Disability and the National Disability Insurance Scheme
- Senator the Hon Jenny McAllister, Minister for the National Disability Insurance Scheme.

The Minister for the National Disability Insurance Scheme is responsible for administering the NDIS Act. With the agreement of states and territories, the Minister exercises statutory powers, including the power to make delegated legislation in the form of NDIS Rules and to direct the NDIA.

Ministerial directions and policy orders

The NDIA did not receive any government policy orders or ministerial directions from the Minister for the National Disability Insurance Scheme in 2025–26.

Disability Reform Ministerial Council

The Disability Reform Ministerial Council (DRMC) is the ‘Ministerial Council’ for the purposes of the NDIS Act. It is a forum for Commonwealth and state and territory ministers responsible for disability policy to drive national reform. The DRMC also drives reform through Australia’s Disability Strategy.

The DRMC receives reports and advice from the Board as required by the NDIS Act, considers policy matters that relate to the NDIS, and advises the Minister. The Minister also consults DRMC about policy matters relating to the NDIS or that arise under the NDIS Act. DRMC reports to National Cabinet.

DRMC communiques are publicly available on the Department of Health, Disability and Ageing website: [Disability Reform Ministerial Council communiques](#).

NDIA Board

The NDIA is overseen by the NDIA Board, the accountable authority under the *Public Governance, Performance and Accountability Act 2013 (Cth)* (PGPA Act) (see Table 17 for details of the accountable authority).

Under section 124 of the NDIS Act, the Board operates to:

- ensure the proper, efficient and effective performance of the NDIA's functions
- determine objectives, strategies and policies to be followed by the NDIA
- carry out any other functions conferred on it by or under the NDIS Act, regulations or instruments made under the NDIS Act, or any other law of the Commonwealth.

Board members are appointed by the responsible Commonwealth minister in consultation with the disability ministers of each state and territory. In 2025–26 Board appointments were made by the Minister for Disability and the National Disability Insurance Scheme.

The Board reviews its operations annually as part of its commitment to best practice corporate governance. This includes:

- reviewing Board and committee charters to ensure the focus and work effort of the committees support the Board to undertake its responsibility as the accountability authority of the NDIA
- ensuring committee members have appropriate qualifications, knowledge, skills or experience to assist each committee to perform its functions.

The Board receives advice from the Independent Advisory Council (IAC), the Scheme Actuary and the Reviewing Actuary in accordance with the functions and duties outlined in the NDIS Act.

NDIA Board members



**Mr Kurt Fearnley AO
(Chair)**

Mr Kurt Fearnley AO is an experienced government and non-government director and five-time Australian Paralympian.

He is a current member of the TAFE NSW Commission Advisory Board and member of Brisbane 2032's Athletes and Sport Advisory Group. He is a former Board Commissioner of the Australian Sports Commission and Board Director of the Brisbane 2032 Olympic and Paralympic Organising Committee.

Mr Fearnley was also a member of the boards of Paralympics Australia, Life Without Barriers, Australian Volunteers International and the Newcastle Permanent Charitable Foundation.

He was a member of the inaugural NDIS Independent Advisory Council, Vice Chairperson of the International Paralympic Committee Athletes' Council, carried out a number of roles for the Gold Coast 2018 Commonwealth Games Organising Committee, and was Co-Captain of the Australian Paralympic Team at the Rio 2016 Paralympics.

Mr Fearnley was awarded an Officer of the Order of Australia (AO) in the General Division in 2018 for his distinguished service to people with a disability, as a supporter of, and fundraiser for, Indigenous athletics and charitable organisations, and as a Paralympic Athlete.

He was the 2019 NSW Australian of the Year and was awarded an Honorary Doctorate from Griffith University for his contribution to sport and disability advocacy.

He is a high-school teacher, television presenter, podcaster and broadcaster, and former professional wheelchair athlete.

Qualifications: Bachelor of Education and Bachelor of Human Movement (Charles Sturt University) and Honorary Doctorate (Griffith University).

Positions held: NDIA Board Chair, Sustainability Committee, and People and Outcomes Committee Chair.



**Ms Estelle
Pearson**

Ms Estelle Pearson has extensive experience in the insurance and injury compensation sector, having worked as an actuary and consultant since 1989. Estelle is currently a Director of Finity Consulting Pty Limited and was previously on the Council of the Actuaries Institute, including a term as President in 2015.

Qualifications: Bachelor of Arts (Hons) in Mathematics (University of Oxford) and Fellow of the Institute of Actuaries of Australia (FIAA).

Positions held: NDIA Board and Sustainability Committee Chair.



**Ms Leah van
Poppel**

Ms Leah van Poppel is the Principal Member of the NDIS IAC and Chair of the Victorian NDIS Community Advisory Council.

A highly respected leader and disability rights advocate, Leah was Chief Executive Officer (CEO) of Women with Disabilities Victoria from 2018 to 2021 and worked to empower marginalised women in the community through education and mentoring, as well as research, policy advice and government advocacy.

Leah was the CEO of Blind Citizens Australia, Manager at Youth Disability Advocacy Service, and NDIS Readiness Project Officer at Australian Federation of Disability Organisations.

Qualifications: Bachelor of Arts (Macquarie University).

Positions held: NDIA Board, Principal Member IAC, Sustainability Committee and People and Outcomes Committee.



**Dr Denis
Napthine AO**

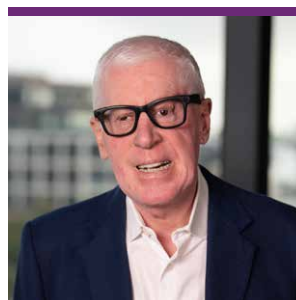
Dr Denis Napthine AO has held various senior positions in government and was the 47th Premier of Victoria.

As the Premier, Denis led the Victorian Government in the signing of the NDIS Agreement with the then Prime Minister, Julia Gillard, in 2013. Denis has a long history of active involvement in local and regional services for people with disabilities and their families and carers, including serving as Victoria's Minister for Youth and Community Services, which included Disability Services.

In 2020 Denis was made an Officer of the Order of Australia (AO) for distinguished service to the people and Parliament of Victoria, particularly as Premier, to veterinary science and to the community.

Qualifications: Bachelor of Veterinary Science and Master of Veterinary Science, Epidemiology and Preventive Medicine (University of Melbourne) and Master Business Administration (Deakin University).

Positions held: NDIA Board and Audit and Risk Committee.



**Dr Graeme
Innes AM**

Dr Graeme Innes AM is a lawyer, author and company director; and was Australia's Disability Discrimination Commissioner for 9 years.

Graeme has been a human rights practitioner for more than 40 years and has been responsible for issues relating to disability, race and human rights.

Graeme led the merger of 4 blindness agencies to form Vision Australia and chaired the Board of that agency. He is Chancellor of Central Queensland University and was a Director of the State Insurance Regulatory Authority from 2016 to 2025, regulating workers' compensation and motor vehicle accident insurance in New South Wales.

On the international stage, Graeme was a member of the Australian delegation that participated in negotiating the United Nations Convention on the Rights of People with Disabilities.

Graeme was made a Member of the Order of Australia (AM) in 1995 for his work on the development of the Disability Discrimination Act; and in 2003 was a finalist for Australian of the Year. His autobiography, *Finding a way*, achieved popular acclaim in 2016.



**Ms Maryanne
Diamond AO**

Qualifications: Bachelor of Laws (Sydney University), Honorary Doctorates (University of Canberra, RMIT University, University of NSW, Edith Cowan University) and Fellow of the Australian Institute of Company Directors (AICD).

Positions held: NDIA Board and Audit and Risk Committee Chair.

Ms Maryanne Diamond AO has lived with disability all her life and has extensive experience leading organisations in Australia, including being Executive Officer of Blind Citizens Australia, and inaugural CEO of the Australian Federation of Disability Organisations.

Maryanne has been employed in the information technology industry, the disability sector and in government, including 5 years as a senior executive at the NDIA.

At the international level, Maryanne was President of the World Blind Union from 2008 to 2012 and Chair of The International Disability Alliance from 2014 to 2016.

In 2014 Maryanne was appointed an Officer of the Order of Australia (AO) for distinguished service to people who are blind or have low vision and for her international leadership roles and advocacy for best practice employment opportunities.

Qualifications: Bachelor of Science (Monash University), Graduate Diploma Information Technology (Caulfield Institute of Technology) and Graduate of the AICD.

Positions held: NDIA Board, Sustainability Committee, and Audit and Risk Committee Deputy Chair.



**Mrs Joan
McKenna Kerr**

Mrs Joan McKenna Kerr is an experienced CEO in the field of disability, with significant experience as a board director. She was a member of the Expert Advisory Group on the development and establishment of the NDIS and of the inaugural NDIS IAC.

Joan has also chaired and served on numerous working parties tasked with disability sector reform and sustainability, including as Co-Chair of the NDIS Working Party on Eligibility and Assessment.

Joan is a member of the AICD and is a former President of National Disability Services and the former National Chair of the Australian Advisory Board on Autism.

For the past decade, Joan has been involved in the sister-state initiative between the Western Australian Government and East Java, Indonesia, assisting in the development of disability services in 5 regional government areas of East Java. In 2017 she was awarded the Asia Pacific Autism Award for a lifetime of service to people with autism and their families.

Qualifications: Bachelor of Arts, Moderatorship in Sociology (Trinity College, Dublin).

Positions held: NDIA Board and People and Outcomes Committee.



**Dr Richard
Fejo**

Dr Richard Fejo, better known as Uncle Richie, is a Larrakia man from Darwin from Grandfather lore and Warramungu from Tennant Creek on his mother's side.

Richie has devoted his life to improving education and health outcomes for Aboriginal and Torres Strait Islander people within urban, rural and remote communities.

Richie has previously been the Chairman of the Larrakia Nation Aboriginal Corporation (LNAC), Chairman of the Darwin Waterfront Corporation (DWC), Chairman of the Australia Day Council Northern Territory (ADCNT) and sat on the City of Darwin's International Relations Committee and is now a committee member of the Northern Territory branch of the Australian Institute of Company Directors.

In 2022, Richie was awarded an honorary doctorate by Flinders University in recognition of his contribution to education and Indigenous health. Richie is the Senior Elder of Flinders University for South Australia and the 3 Northern Territory campuses and the Elder in Residence at Brown's Mart theatre in Darwin.

Qualifications: Honorary Doctorate (Flinders University).

Positions held: NDIA Board, Sustainability Committee and People and Outcomes Committee.



**Mr Mark
Darras**

Mr Mark Darras is a former corporate lawyer and adviser (Ashurst Lawyers) and an experienced company director, having served as a director and in leadership roles on boards, including Australia Post and Australia Post Superannuation, Southern Rural Water Board, John Holland Engineering and John Holland Queensland, and the South Australian Forestry Corporation.

Mark was formerly the Chairman of the Australian Government's Telecommunications Universal Services Management Agency and has served as a Member of the Australian Takeovers Panel. At present, Mark is Acting Chairman and a Commissioner of the Essential Services Commission of South Australia.

Prior to his appointment to the NDIA, Mark was the Independent Chair of the New South Wales Government's Advisory Board for Strategic Release.

As a lawyer, Mark specialised in corporate advisory law. He commenced his working life as an industrial officer in a trade union.

Mark is from South Australia's Riverland area and was educated in Renmark.

Qualifications: Bachelor of Arts and Bachelor of Laws (University of Tasmania), Master of Laws (Australian National University) and Bachelor of Education (University of South Australia).

Positions held: NDIA Board and Audit and Risk Committee.



**Dr Ian Watt
AC**

Dr Ian J Watt AC has had a long career as one of Australia's most distinguished public servants, with nearly 20 years at the highest levels of the public service. His most recent and most senior appointment was as Secretary of the Department of the Prime Minister and Cabinet and head of the Australian Public Service – a position he held from late 2011 until the end of 2014. Between 2001 and 2011 he was Secretary of the Departments of Defence; Finance; and Communications, Information Technology and the Arts. Before that, he was Deputy Secretary of the Department of the Prime Minister and Cabinet.

Ian is currently Chair of the Australian Davos Connection Advisory Council. He is the former Chair of BAE Systems Australia, former Chair of the Australian Governance and Ethical Index Fund Advisory Board, former Chair of the Smart Infrastructure Facility at the University of Wollongong, and former Chair of the Prader-Willi Medical Research Foundation. He currently serves on the boards of Smartgroup Corporation Ltd, O'Connell Street Associates Pty Ltd and the International Centre for Democratic Partnerships.

Ian is a Fellow of the Australia and New Zealand School of Government (ANZSOG) and the Institute of Public Administration Australia (IPAA), and Senior Adviser to Flagstaff Partners. He is also a Member of the International Advisory Board of Veracity Worldwide.

Ian is a former Director of Citibank Pty Ltd and the Committee for Economic Development of Australia. He has also retired from the Board of the Grattan Institute and as Chair of the Grattan Public Policy Committee after a decade of service.

In July 2021 Ian completed an Independent Review of the Tasmanian State Service – the first in several decades. He recently completed reviews of the Western Australian University System, Services Australia and the NDIA's Procurement Practices and Policies, and the Department of Home Affairs Capability.

Ian was appointed as a Companion of the Order of Australia (AC) in 2016.

Ian is currently undertaking an independent review of KPMG for the Australian Government.

Qualifications: Bachelor of Commerce (Honours) (University of Melbourne), Master of Economics and Doctor of Philosophy (La Trobe University), Advanced Management Program (Harvard Business School).

Positions held: NDIA Board and Audit and Risk Committee.



**Dr Rhonda
Galbally AC**

Dr Rhonda Galbally AC has been a CEO, chair and board member for over 30 years, across business, the not-for-profit sector, the public sector and philanthropy.

As a woman with a lifelong disability, Rhonda first began focusing on disability rights and policy in the early 1980s while working at the Victorian Council for Social Services.

She was appointed as the founding CEO of several organisations, including the Australian Commission for the Future, the Australian International Health Institute, the Australian National Preventative Health Agency and Our Community Pty Ltd.

Rhonda was a member of the expert 4-person panel that developed the Victorian Charter of Human Rights and Responsibilities and went on to chair the Australian Government's National People with Disability and Carers' Council. She has previously served on the NDIA Board and as Principal Member of the IAC.

With a career spanning many decades and positions at the highest levels, Rhonda considers a highlight to be developing the National Disability and Carer Alliance, which brought together people with disabilities, families and carers with services to campaign for the NDIS by developing the Every Australian Counts campaign.

Rhonda was awarded a Companion of the Order of Australia (AC) in 1990 and a Centenary Medal in 2003.

Qualifications: Bachelor of Economics (Monash University), Diploma of Education (Monash University), Doctor of Science, honoris causa (RMIT) and Doctor of Social Science degree, honoris causa (RMIT).

Positions held: NDIA Board and People and Outcomes Committee.



**Ms Lois
Boswell**

Ms Lois Boswell is an experienced board director and former public sector chief executive with more than 30 years of leadership in public policy, governance, administration, and organisational reform. She has served as Chief Executive of 2 South Australian Government entities and held senior executive roles in Cabinet Office, Treasury and Finance, and as Deputy Chief of Staff to the Premier of South Australia.

Her career spans major policy portfolios including disability, mental health, social services, planning, environment, education, and consumer affairs.

Lois has led significant reform initiatives, including the establishment of South Australia's no-fault lifetime care scheme, the state's transition to the National Disability Insurance Scheme, and the delivery of major strategic planning frameworks. She has also served on boards across the non-government, government, and private sectors, with experience in domestic violence services, financial counselling, higher education, refugee settlement, data governance, and hospitality.

A qualified lawyer, Lois holds a Bachelor of Laws and a Master of Applied Science in Social Ecology, and was inducted into the South Australian Women's Honour Roll in recognition of her contribution to public policy and community outcomes.

Qualifications: Bachelor of Laws (Southern Cross University), during which she received the Butterworths Legal Research Prize; and Master of Applied Science in Social Ecology (University of Western Sydney), where she was awarded the Prize for Outstanding Research.

Positions: NDIA Board.



**Mr Nigel Ray
PSM**

Mr Nigel Ray PSM has over 40 years experience in public policy and economic analysis. He is currently a Director of Housing Australia and undertakes advisory work.

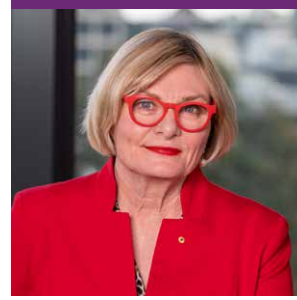
After a period at the Office of National Assessments, Nigel joined the Australian Treasury in 1988. Since the mid-1990s he has held several senior executive positions, including Deputy Secretary (Fiscal) from 2008 to 2015 and Deputy Secretary (Macroeconomic) from 2015 to 2018, when he was Australia's G20 Finance Deputy and a member of the Australian Statistics Advisory Council.

Subsequently, Nigel served as an Executive Director of the International Monetary Fund and sat on various boards of the World Bank Group, representing Australia and 14 other countries. He retired from the Australian Public Service in January 2023.

In 2013 Nigel was awarded a Public Service Medal (PSM) for outstanding public service.

Qualifications: Bachelor of Laws and Master of Economics degrees (University of Sydney).

Positions: NDIA Board.



**Ms Jane
Spring AM**

Ms Jane Spring AM is a chair and non-executive director with leadership and governance experience across government, education, health and sport sectors. She has over 30 years of lived experience of paraplegia following a car accident in 1990.

Jane is the Chair of Australia's Disability Strategy Advisory Council; Chair of Disability Council NSW; Chair of Sydney University Sport and Fitness; and a board member of Venues NSW and the Institute of Public Administration NSW.

Jane is a member of Chief Executive Women and the Minerva Network. She is responsible for the Maybanke Fund, which is a charity within the Sydney Community Foundation, and she is a member of the Audit and Risk Committee of the NSW Office of Sport.

Jane has previously held non-executive roles with Royal Rehab, the University of Sydney Senate, Western Sydney Local Health District, Paraplegic Benefit Fund, Combat Sports Authority and Wheelchair Sports Australia.

Jane has previously held executive roles, including Assistant Commissioner of the NSW Public Service Commission, Deputy CEO of Jobs for NSW and Acting CEO for NSW Institute of Sport.

Jane was made a Member of the Order of Australia (AM) in 2023.

Qualifications: Bachelor of Economics (Hons), Bachelor of Laws and ex Master of Public Administration (University of Sydney), Fellow of the AICD, Fellow of the Governance Institute of Australia and Fellow of the IPAA.

Positions held: NDIA Board.

Board meeting attendance

Table 17. Number of Board meetings attended by members in 2025–26

Board member and position (all non-executive)	Period as Board member during 2025–26	Meetings attended/ eligible to attend
Mr Kurt Fearnley AO (Chair)	Full year	15/15
Ms Estelle Pearson	Full year	10/15
Ms Leah van Poppel	Full year	14/15
Dr Denis Naphthine AO ¹	1 July 2025 – 16 June 2026	13/14
Dr Graeme Innes AM	Full year	15/15
Ms Maryanne Diamond AO ¹	1 July 2025 – 16 June 2026	13/14
Mrs Joan McKenna Kerr ¹	1 July 2025 – 16 June 2026	11/12
Dr Richard Fejo	Full year	14/15
Mr Asimakis (Mark) Darras	Full year	12/15
Dr Ian Watt AC	Full year	14/15
Dr Rhonda Galbally AC	Full year	13/15
Ms Lois Boswell ²	17 June 2026 – 30 June 2026	1/1
Mr Nigel Ray PSM ²	17 June 2026 – 30 June 2026	1/1
Ms Jane Spring AM ²	17 June 2026 – 30 June 2026	1/1

Notes:

1 Term expired 16 June 2026.

2 Term commenced 17 June 2026.

Board committees

The Board has 3 committees to help it meet statutory requirements, manage risk and ensure the NDIA achieves best practice governance.

Table 18. Board committees and members as at 30 June 2026

Committee	Role	Members
Audit and Risk Committee	<p>Provides independent advice and assurance to the Board, as the NDIA's accountable authority, in accordance with the:</p> <ul style="list-style-type: none"> • PGPA Act • PGPA Rule • NDIS Act • National Disability Insurance Scheme – Risk Management Rules 2013. <p>The committee reviews and provides advice to the Board on the appropriateness of the NDIA's:</p> <ul style="list-style-type: none"> • financial reporting • performance reporting • systems of risk oversight and management, for fraud, legal, safety and security risks • systems of internal control mechanisms. <p>The Australian National Audit Office attends Audit and Risk Committee meetings as the NDIA's external auditor.</p>	<p>Dr Graeme Innes AM (Chair)</p> <p>Mr Asimakis (Mark) Darras</p> <p>Dr Ian Watt AC</p>
Sustainability Committee	<p>Provides advice on assessing, monitoring, reporting on and managing the financial sustainability of the NDIS.</p>	<p>Ms Estelle Pearson (Chair)</p> <p>Mr Kurt Fearnley AO</p> <p>Ms Leah van Poppel</p> <p>Dr Richard Fejo</p>

Committee	Role	Members
People and Outcomes Committee	Supports the Board to determine the objectives, strategies and policies for the NDIA, with a focus on people, including staff and participants. It also includes a focus on workplace culture and the outcomes delivered for people in the NDIA and the NDIS.	Mr Kurt Fearnley AO (Chair) Ms Leah van Poppel Dr Richard Fejo Dr Rhonda Galbally AC

Committee meeting attendance by each Board member

Table 19. Number of committee meetings attended by Board members in 2025–26

Board member	Audit and Risk Committee	Sustainability Committee	People and Outcomes Committee
Mr Kurt Fearnley AO (Chair)	5	7 ¹	6
Ms Estelle Pearson	0	6	1
Ms Leah van Poppel	1	7	5
Dr Denis Napthine AO ²	5	5	5
Dr Graeme Innes AM	5	1	2
Ms Maryanne Diamond AO ²	4	5	5
Mrs Joan McKenna Kerr ²	0	0	5
Dr Richard Fejo	5	6	6
Mr Asimakis (Mark) Darras	5	1	1
Dr Ian Watt AC	4	6	2
Dr Rhonda Galbally AC	2	1	5
Ms Lois Boswel ³	0	0	0
Mr Nigel Ray PSM ³	0	0	0
Ms Jane Spring AM ³	0	0	0

Notes:

1 Mr Fearnley was acting Chair on behalf of Ms Pearson for the September 2025 Sustainability Committee meeting.

2 Board membership term expired 16 June 2026.

3 Appointed to the Board on 17 June 2026, and there were no further committee meetings held before the end of the reporting period.

Audit and Risk Committee

Board Audit and Risk Committee charter

The charter that determines the functions of the audit committee is available on the NDIS website: [Board of the National Disability Insurance Agency](#).

Table 20. Board Audit and Risk Committee remuneration

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Dr Graeme Innes AM	Bachelor of Laws from Sydney University Honorary Doctorates from University of Canberra, RMIT University, University of NSW, Edith Cowan University Fellow of the Australian Institute of Company Directors (AICD)	5	5	\$21,363	Chair
Ms Maryanne Diamond AO ¹	Bachelor of Science from Monash University Graduate Diploma Information Technology from Caulfield Institute of Technology Graduate of the AICD	4	5	\$10,282	Deputy Chair

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Dr Denis Napthine AO¹	Bachelor of Veterinary Science and Master of Veterinary Science from University of Melbourne Master of Business Administration from Deakin University	5	5	\$5,141	Member
Mr Asimakis (Mark) Darras	Bachelor of Arts and Bachelor of Laws from University of Tasmania Master of Laws from Australian National University Bachelor of Education from University of South Australia	5	5	\$10,691	Member
Dr Ian Watt AC	Bachelor of Commerce (Honours) (University of Melbourne) Master of Economics and Doctor of Philosophy (La Trobe University) Advanced Management Program (Harvard Business School)	4	5	\$10,691	Member

Note:

1 Board membership term expired 16 June 2026.

Independent Advisory Council

The IAC has a legislated role to provide independent advice to the NDIA Board on the performance of the NDIS and impacts on participants. The advice it provides is either on its own initiative or at the request of the Board. In providing the advice the IAC brings the perspectives of NDIS participants, carers, disability experts and the community. The Board must consider this advice when performing its duties under section 144 of the NDIS Act.

The IAC is led by a Principal Member and up to 12 members from across Australia.

Members are people with disability or experts in disability issues or both, appointed by the Minister for the NDIS.

Independent Advisory Council advice

In 2025–26 the IAC developed formal advice to the Board on:

- End of life care, not the end of care: Palliative support and the NDIS
- Home and living – specialist disability accommodation.

The IAC shared information and insights with the NDIA on:

- Jobs and Skills Review
- Self-management and integrity improvements.

In 2025–26 the IAC also provided a range of submissions to public consultation processes, including on Thriving Kids, Specialist Disability Accommodation Design, NDIS Supports Rule and New Framework Planning.

To expand its diversity and support development of advice, the IAC operated with 4 reference groups in 2025–26:

- Children, Young People and Families
- Equity and Inclusion
- First Nations
- Intellectual Disability.

IAC members take part in several NDIA-run reference and advisory groups.

Independent Advisory Council members

IAC members at 30 June 2026 were:

- Ms Leah van Poppel, Principal Member
- Mr Vaughn Bennison
- Dr Sharon Boyce
- Associate Professor Lorna Hallahan
- Dr Gill Hicks MBE
- Dr Leighton Jay
- Ms Tricia Malowney OAM
- Ms Sam Paior
- Mr Mark Tonga
- Mr Andrew Vodic
- Ms Jane Wardlaw.

In July 2025 the IAC acknowledged the passing of Mr Gavin Burner, a valued member of the IAC. He was also the Co-Chair of the Intellectual Disability Reference Group.

Mr Burner was a strong advocate for people with disability, with a focus on rural and remote areas. He will have a long-lasting impact on the NDIS, and the members of the IAC will miss his valuable contributions.

As a tribute, the NDIA announced the creation of the Gavin Burner Excellence in Diversity and Inclusion staff award. The award will go to an NDIA staff member, group or team committed to improving accessibility and inclusion for everyone within the NDIA and/or for participants.

Significant non-compliance with the finance law

Not applicable.

Indemnities and insurance premiums

The NDIA purchased directors' and officers' liability cover from Comcover (the Commonwealth's self-insurance fund). The premium paid in 2025–26 for this cover was \$338,379.50 (GST inclusive).

4.2 Internal governance

Chief Executive Officer

On 24 November 2025 Graeme Head was appointed CEO of the NDIA.

The CEO is responsible for the day-to-day administration of the NDIA under the NDIS Act and is supported by the Executive Leadership Team.

Organisational structure

The Executive Leadership Team members at 30 June 2026 were:

- CEO – Graeme Head
- Deputy CEO Integrity Transformation and Technology Services – John Dardo
- Deputy CEO Partners and Providers – Penelope McKay
- Deputy CEO First Nations – Janine Mohamed
- Deputy CEO Enabling Service/Chief Operating Officer – Matthew Swainson
- Deputy CEO Legal, Actuarial, Governance and Reviews – Tom McGregor (Acting)
- Deputy CEO Participant Experience and Service Design – Amity Durham
- Deputy CEO Service Delivery – Scott McNaughton
- Scheme Actuary – David Gifford.

4.3 Risk

Risk management

In 2025–26 the NDIA continued to strengthen its approach to identifying, managing and overseeing risks affecting the NDIA and the NDIS.

The NDIA Risk Management Strategy and Risk Management Framework help us meet our obligations under the:

- NDIS Act
- National Disability Insurance Scheme Risk Management Rules 2013
- PGPA Act.

We conduct our risk management activities in line with the:

- National Disability Insurance Scheme Risk Management Rules 2013
- NDIA Risk Management Strategy
- Risk Appetite Statement.

During the year we reviewed and updated our Risk Management Strategy, Risk Appetite Statement and strategic risks, and these changes were approved by the Board. Our 8 strategic risks remained broadly consistent with previous years, covering participant experience and outcomes, providers and markets, Scheme sustainability, workforce and culture, integrity, safeguarding NDIA and NDIS information, NDIA and NDIS transformation, and empowering First Nations peoples.

The NDIA monitors risks using aligned mitigation strategies and key risk indicators.

We report on performance quarterly to the Executive Leadership Team, the Board Audit and Risk Committee, and the Board.

In 2025–26 the NDIA continued to improve its business continuity management framework so that critical business functions are resilient; and participant and provider services can continue despite emergencies and other significant disruptions, including extreme weather events.

The NDIA uses an integrated risk management system to capture and manage strategic, operational and regulatory risks; audit recommendations; incidents; and business continuity plans. The system gives a consolidated view of risks and controls across the NDIA and helps with regular reporting to governance forums. In 2025–26 enhancements to the system and associated reporting processes meant that risk information provided to management and the Board was timely and relevant.

Our risk management arrangements operate together to inform our decision-making and ensure that the NDIA is effectively monitoring and managing key risks.

Audit

The Audit Branch supports effective risk management and forms part of the NDIA's broader system of internal controls. It provides independent assurance to management and the Board through the Board Audit and Risk Committee.

In 2025–26 the Audit Branch delivered against an internal audit plan approved by the Board Audit and Risk Committee. Ongoing updates to the plan ensure it remains relevant and aligned to key risks. The outcomes of audit activity, as well as progress on action plans, are reported to the committee.

The Australian National Audit Office audits the NDIA's annual financial statements and annual performance statements, as well as conducting other performance audits.

Details of performance audits undertaken in 2025–26 are provided in section 7.3, 'Australian National Audit Office reports'.

4.4 Ensuring the integrity of the NDIS

The NDIA is committed to protecting the safety and wellbeing of participants and ensuring they have a positive experience with the NDIS.

Through its integrity transformation programs, the NDIA is strengthening processes, policies and systems, making it easier to get it right and harder to get it wrong.

This helps ensure every NDIS dollar goes towards providing safe and high-quality supports that participants need.

Key investments

Since 2022 the Government has announced and implemented investments totalling over \$1.1 billion in the Fraud Fusion Taskforce (FFT), Crack Down on Fraud (CDoF) and Payment Integrity programs. This investment has dramatically improved the NDIA's ability to detect high-risk provider behaviour.

In the 2026–27 Budget, new investments included:

- \$280.1 million over 5 years from 2025–26 (and \$53.0 million per year ongoing) to

continue the FFT and invest in the NDIA to continue to detect and respond to fraud and noncompliant payments

- \$358.5 million over 5 years from 2025–26 to develop and implement a new digital enrolment, access and payment system to improve payment integrity and reduce fraud and noncompliant payments – \$351.1 million of this funding has been allocated to the NDIA from 2026–27 over 4 years
- \$49.4 million to commission plan management and support coordination services for NDIS participants to reduce fraud and improve service quality for participants.

Preventing fraud

The FFT, established in November 2022, is strengthening the government's ability to identify, prevent and respond to fraud against the NDIS through coordinated action across 25 partner agencies. This collaboration has significantly increased the disruption of organised crime groups targeting the NDIS and other government payment programs.

The CDoF program, announced in February 2024, has strengthened the NDIA's systems and capabilities to better detect, prevent and respond to noncompliance and fraud. These improvements support correct participation in the NDIS, improve outcomes for participants, and act as a deterrent to fraudulent and noncompliant behaviour.

In March 2026 an independent End Stage Gateway Review conducted under the Department of Finance's Assurance Review Framework found the CDoF program had successfully delivered all milestones on time and within budget, providing enhanced integrity capabilities that support efficient operation of the NDIS.

Continued investment in the NDIA's payment integrity workforce has meant that every claim has been assessed for risk before being paid. In 2025–26 the NDIA Pre-Payment team reviewed over 72,000 claims from providers, plan managers and participants, valued at over \$212 million. Over 50,000 claims, worth over \$141 million, were rejected, ensuring only legitimate claims were paid.

Integrity outcomes

NDIS transformation programs, including the FFT, are delivering strong results:

Over \$4.1 billion in benefits: Collectively, integrity initiatives are estimated to deliver more than \$4.1 billion in benefits between 1 November 2022 and 30 June 2029, including over \$1.7 billion in prevented noncompliant payments and a further \$2.4 billion redirected from problematic providers to genuine disability supports and services. These estimates are based on interventions implemented up to March and June 2026

and do not include the impact of future interventions.

Increased prosecutions: FFT actions have contributed to jail sentences in 17 of the 26 NDIS-related criminal convictions secured since December 2022. The longest sentence imposed was 6 years, received by 2 offenders. Other offenders have received intensive correction orders, fines or orders to repay stolen funds.

Fraudulent providers disrupted: The FFT has also disrupted over 5,900 providers identified as high-risk or responsible for incorrect or noncompliant claims. In the 12 months before being disrupted, these providers collectively claimed around \$1.1 billion. Since the start of the NDIS they had submitted claims of more than \$6.5 billion. While the exact proportion of problematic claims cannot be determined, these funds should have been directed to genuine supports or higher quality providers.

Integrity initiatives

In 2025–26 the NDIA delivered several integrity initiatives, including:

- a new Integrity Management System that transforms the way integrity matters are managed and improves the NDIA's ability to work collaboratively across government to identify and address noncompliance and fraud. The system has more than 500 users and over 14 million records have been migrated
- strengthened identity authentication for participants and providers:
 - NDIS participants and nominees are now required to access NDIA online services through myGov using multi-

factor authentication. More than 667,000 participants and nominees, including over 160,000 that have adopted Digital ID, are using myGov with multi-factor authentication

- over 40,000 providers and provider staff were migrated to myID and Relationship Authorisation Manager to access NDIA online channels
- improved digital services, including a new NDIS mobile app and online interfaces that improve the user experience, while strengthening security protections
- improved evidence requirements for NDIA digital channels to strengthen claims assurance for self-managed participants
- upgraded fraud reporting and assessment capabilities, enabling the NDIA to more effectively manage and respond to fraud tip-offs. Over 30,000 fraud tip-offs were assessed and actioned during the last financial year.

On 14 May 2026 Minister Butler introduced the National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill 2026 into Parliament. The Bill, now passed, will strengthen the NDIA's ability to protect the integrity of the NDIS through new compliance, investigation and enforcement measures. These include civil penalties, regulatory powers, information-gathering powers, record-keeping requirements, reduced claiming timeframes and the commissioning of plan management services.

Integrity reforms

The NDIS is undergoing significant reform and change.

On 8 April 2026 the *National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Act 2026* (Cth) achieved royal assent. The Act strengthens fraud detection and oversight by:

- enabling the transition to electronic claiming systems
- improving safeguards for participants who leave the NDIS
- clarifying arrangements for plan variations, including changes to total funding amounts.



Scan to read Sarah's full story, or visit ndis.gov.au/stories.

A friendship renewed, a future embraced

When Sarah moved into her new home in 2025, she discovered she would be sharing it with a familiar face from her childhood.

Months earlier, as Sarah's sister Mariah and mum Tina explored options to support Sarah's independence, they were surprised to learn one of the residents was Glenys, a family friend they had lost touch with years before.

'We all felt like this reunion was meant to be,' Mariah said.

When Sarah and Glenys reconnected, they quickly became comfortable together and their friendship soon flourished.

With NDIS-funded supports in place, Sarah's family noticed positive changes in her confidence and independence.

'She's now so independent in her own home and loves every second of it,' Mariah said.

Today, Sarah shares household responsibilities with Glenys, helping plan meals, prepare food, do her washing and manage grocery shopping.

'Sarah takes pride in keeping her home organised,' Mariah said.

'She's happy, safe and she's built a life that's her.'

This page has been intentionally left blank.



Sarah, NDIS participant

Section 5

People

5.1	Workforce profile	92
5.2	Strategic Commissioning Framework	92
5.3	Health, safety and wellbeing	92
5.4	Disability and diversity	95
5.5	Partner organisations	96
5.6	Staff conduct policies	98
5.7	Executive remuneration	99

5.1 Workforce profile

To deliver the NDIS, the NDIA needs a capable and committed workforce that reflects the diversity of Australian society and can deliver significant reform of the NDIS. In 2025–26 the NDIA's workforce continued to evolve to meet the needs of participants, carers and their families with a strong focus on frontline capability and disability awareness.

At 30 June 2026 the NDIA had:

- 10,953 Australian Public Service (APS) employees (10,594 full-time equivalent and 10,509 Average Staffing Level)
- 1,655 contractors (1,144 labour hire, 392 consultants and 119 contractors with system access only).

5.2 Strategic Commissioning Framework

In 2025–26 the NDIA took steps to bring core work in-house in line with the APS Strategic Commissioning Framework. The NDIA's target for 2025–26 was to bring in-house 64 core work roles, at an estimated

value of \$4.68 million (GST excl), across all job families. This target was exceeded, with 333 pre-existing labour-hire roles valued at \$34.68 million (GST excl) replaced with APS positions since the end of 2024–25.

5.3 Health, safety and wellbeing

The NDIA is committed to providing a safe and healthy workplace, consistent with its legislative obligations under the *Work Health and Safety Act 2011* (Cth) (WHS Act) and the *Safety, Rehabilitation and Compensation Act 1988* (Cth). The safety, wellbeing and security of the NDIA's people is a priority, and during 2025–26 the NDIA continued to strengthen its systems, capability and governance arrangements to support a safer and healthier workplace.

Key initiatives

In 2025–26 the NDIA enhanced employee safety, wellbeing and security through initiatives including:

- continuing to deliver the NDIA's response to the 2024 Review of Security and Safety at NDIA (Ashton Review). The Security Improvement Program is delivering the response, driving implementation of recommendations to strengthen staff safety, security capability, governance and workplace risk management across

the NDIA. During the reporting period, 11 recommendations were completed

- making numerous security improvements, such as:
 - placing security officers at public-facing locations
 - installing Respectful Behaviour signage
 - enhancing closed-circuit television (CCTV) coverage
 - expanding aggression response team training
 - establishing a national community of practice for aggression response teams
 - improving safety at receptions and in other public-facing environments
 - establishing participant meeting rooms with dual egress doors
 - strengthening reporting pathways for unreasonable behaviour
 - creating a National Security Coordination Unit to improve oversight, consistency and capability across the NDIA

These improvements were supported by assessments of physical and psychosocial risk and integrated risk management processes to provide a holistic approach to workplace safety, wellbeing and security

- enhancing ways for staff to report and respond to incidents by improving accessibility of the Speak Up platform, strengthening accountability and monitoring arrangements for concerns raised by staff, and introducing a streamlined process for reporting unreasonable behaviour
- expanding mental health and wellbeing supports, including Mental Health First

Aid training, wellbeing education and resources, targeted employee support initiatives and enhanced critical incident response services to strengthen early intervention and post-incident support for staff

- continuing to update the NDIA's work health and safety management system in line with legislation and contemporary health, safety and wellbeing practices; and participating in a proactive Comcare inspection as part of its Regional Engagement Program on Risk Management, with no noncompliances identified.

Work health and safety outcomes (including reportable incidents table)

In 2025–26 the NDIA reported 4 incidents to Comcare under sections 35 and 38 of the WHS Act. Comcare closed all but one report without requiring further action from the NDIA, with the remaining matter expected to be finalised in 2026–27.

One improvement notice (under section 90 of the WHS Act) was issued by a health and safety representative during the reporting period and was subsequently cancelled.

Table 21. Summary of reported health and safety incidents (2025–26)

Action under the WHS Act	Number
Death of a person that required notice to Comcare under section 35	0 ¹
Serious injury or illness of a person that required notification to Comcare under section 35	22
Dangerous incident that required notification to Comcare under section 35	0
Investigation conducted under Part 10	0
Notice given under section 90 (provisional improvement notice)	13
Notice given under section 191 (improvement notice)	0
Notice given under section 195 (prohibition notice)	0
Directions given under section 198 (non-disturbance)	0

Note:

1 Two occurrences were reported to the regulator under an abundance of caution; however, following investigation, they were found not to be work-related events.

5.4 Disability and diversity

The NDIA is committed to building a workplace that represents the diverse community it serves. The NDIA aims to build a stronger, more responsive organisation, better able to deliver high-quality, inclusive services to participants and their families and carers.

Table 22 presents the percentage of NDIA staff who self-identified as belonging to various diversity groups in the 2026 APS Employee Census.

Table 22. Percentage of staff diversity groups as reported in the 2025 and 2026 APS Employee Census

Diversity group	2025	2026
Aboriginal and/or Torres Strait Islander	3.3%	3.7%
Ongoing disability	23.4%	24.0%
Mature-age (aged 45 years and over)	44.2%	44.9%
LGBTIQA+	9.9%	10.2%
Culturally and linguistically diverse	25.8%	26.0%
Neurodivergent	16.0%	17.8%

Shaping a culture of inclusion

The NDIA strives to be an employer of choice and to lead the APS in creating an inclusive workplace for its diverse staff. In 2025–26 the NDIA strengthened its inclusion and diversity practices by developing and delivering targeted action plans and strategies that support our people and help build a more inclusive culture. For example, we:

- launched the NDIA Gender Equity Action Plan, which sets out clear actions to strengthen gender equality and equity across the NDIA through improved accountability, culture, policy and career opportunities
- delivered actions from the Culturally and Linguistically Diverse (CALD) Inclusion Plan to improve supports, services and guidance for staff, including resources for cultural leave
- delivered actions from the Neuroinclusion Plan to improve accessibility for neurodivergent staff and build the confidence of leaders in creating a workplace culture that values and benefits from neurodiversity
- advanced the NDIA's reconciliation goals through the Reconciliation Action Plan, with a focus on strengthening cultural safety.

Advancing workplace inclusion for our diverse staff

The NDIA aims to set a benchmark for what inclusion can look like in the APS. Together with staff, the NDIA is showing leadership in creating a workplace that is accessible, inclusive, safe, supportive and empowering, so staff feel able to participate fully.

In 2025–26 the NDIA:

- implemented an in-house Auslan interpreting service to support deaf and hard of hearing staff, and delivered Mental Health First Aid training entirely in Auslan to improve accessibility and inclusion
- introduced a new role – neuroinclusion specialist – to help design evidence-based, neuro-affirming practices that recognise differences in how people experience the world and support a safe, inclusive and accessible workplace
- implemented the NDIA’s Neurodiversity Toolkit and conducted a Spiky Profile Assessment Tool pilot to help leaders and neurodivergent staff identify strengths, challenges and workplace adjustment needs
- made it easier for staff to access workplace adjustments by introducing the Accessibility and Inclusion Service Desk as a central point for requesting support
- rolled out the NDIA e-learning Inclusion Program, giving staff access to learning on diversity, equity and inclusion, and stories from people with diverse backgrounds and experiences
- hosted the first NDIA-wide Harmony Week virtual event, recognising the NDIA’s cultural diversity and promoting inclusion, respect and belonging. More than 3,000 staff attended.

5.5 Partner organisations

Partners in the community are experienced, qualified organisations with a strong understanding of the needs of people with disability and local knowledge. They deliver early childhood and local area coordination services on behalf of the NDIA and are often the first point of contact for participants, making them the face of the NDIS in many communities.

At the end of 2025–26 early childhood partners were the key point of contact for 153,464 participants and their families and carers, while local area coordination partners were the contact for 409,228 participants.

At 30 June 2026 there were 23 partner organisations operating in all Australian states and territories, except in remote areas, where local NDIA teams provide support.

Throughout 2025–26 the NDIA used a Partner Performance Management Framework, included in all partner agreements, to work with our partners to monitor and manage the delivery of early childhood and local area coordination services. This framework helps the NDIA and partners to collaborate on improving performance on measures such as participant satisfaction, quality assurance, and timeliness of service provision.

Local area coordination partners

Partners delivering local area coordination services help people aged 9 years and above to link to the NDIS and to mainstream and community supports in their local area.

Local area coordination partners work directly with communities to improve accessibility and inclusion. They can identify supports available in the community for people with disability, even people who are not eligible for an NDIS plan.

Local area coordination partners help people to understand and access the NDIS, discuss goals and supports, gather and document information to support the planning process, and use their NDIS plan. They also undertake regular check-ins with participants to ensure that their plans are working for them and to help prepare for plan reassessments.

Early childhood partners

Early childhood partners are local organisations funded by the NDIA to deliver our early childhood approach. The early childhood approach supports children younger than 6 with developmental delay or children younger than 9 with disability, and their families and carers. Partners help children develop the skills they need to participate in daily activities and achieve the best possible outcomes throughout their lives.

Early childhood partners focus on delivering family-centred supports using a best-practice model and provide connections to mainstream and community services.

They offer early connections and support and help families access the NDIS if their child is likely to be eligible. They continue their support through the planning process when the child becomes an NDIS participant.

5.6 Staff conduct policies

The NDIA is dedicated to the highest ethical standards and behaviours in our workplaces and employment practices. All staff are required to comply with the APS Values, APS Employment Principles and the APS Code of Conduct under the *Public Service Act 1999* (Cth).

Safe and Respectful Workplace Framework

The NDIA is committed to a safe, respectful and inclusive workplace where everyone is treated fairly, feels supported to speak up and can do their work free from unacceptable behaviour. Our Safe and Respectful Workplace Framework makes clear that bullying, harassment, sexual harassment, discrimination and victimisation are not tolerated in the workplace or in connection with work. The NDIA also has measures in place to prevent, report, address and respond to unacceptable behaviour, and we offer support to any affected NDIA worker.

Between September 2025 and June 2026 the NDIA reviewed the Safe and Respectful Workplace Framework to find ways to better support the prevention, early identification and response to unacceptable behaviour. The review found the NDIA's approach to unacceptable behaviour is a good foundation, and it identified opportunities to build a more preventative, integrated and trauma-informed approach.

The revised framework has 4 pillars:

- 'Prevent' builds a safe culture through clear expectations, capability and risk controls.
- 'Detect and Disrupt' identifies issues early through data, oversight and intervention.
- 'Respond' ensures timely, trauma-informed and proportionate action.
- 'Reset and Recover' drives recovery, system improvement and organisational learning.

This model aligns with Commonwealth best practice and legal obligations and moves the NDIA from a reactive complaints system to a harm elimination system.

Staff obligations and support

All NDIA staff share responsibility for contributing to a safe and respectful culture. To support this, the NDIA provides:

- compulsory training programs
- clear policies and guidelines
- internal communications and updates to support a workplace environment that values inclusion and respect
- accessible support for managers and staff.

The NDIA takes possible breaches of the Code of Conduct seriously and takes appropriate action where it is required.

The NDIA is developing a culture strategy – a practical framework to shape behaviours and ways of working. The strategy, to be launched in 2027, will build a positive

NDIA workplace culture by defining the behaviours that underpin our values, and improve performance, accountability and collaboration across the organisation.

5.7 Executive remuneration

This section sets out the NDIA’s approach to executive remuneration. Disclosures of payments made to senior executives, key management personnel and other highly paid staff are provided in section 7.2, ‘Remuneration tables’.

Remuneration policies, practices and governance

Board and Chief Executive Officer

The Chair, Board members and Chief Executive Officer are remunerated in line with the determinations made by the Remuneration Tribunal under the *Remuneration Tribunal Act 1973* (Cth).

Senior executives and other highly paid staff

Senior Executive Service (SES) employees are remunerated and subject to the employment conditions that are determined under the *Public Service Act 1999*.

Other highly paid staff (excluding SES employees) are remunerated under and subject to the employment conditions set out in the NDIA Enterprise Agreement 2024–27.

The NDIA Enterprise Agreement 2024–27 is supported by a range of policies, including policies on remuneration.

Reporting scope

For executive remuneration reporting purposes, remuneration includes:

- salary
- superannuation
- allowances
- other salary payments or remuneration benefits for key management personnel and other highly paid staff.



Lee, NDIS participant, and wife Stephanie

Section 6

Financial statements

6.1	Independent audit report	102
6.2	Financial statements	106

6.1 Independent audit report



INDEPENDENT AUDITOR'S REPORT

To the Minister for Disability and the National Disability Insurance Scheme

To the Minister for the National Disability Insurance Scheme

Opinion

In my opinion, the financial statements of the National Disability Insurance Agency (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Chair of the Board, Chief Executive Officer, Chief Financial Officer and Chair of the Audit Committee;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters

Key audit matter**Accuracy and occurrence of participant plan expenses**

Refer to Note 1.1G Participant

plan expenses

I focused on participant plan expenses due to the continued growth in participant numbers entering the National Disability Insurance Scheme (the Scheme), the high volume of transactions and the significance of the balance to the financial statements. Decisions as to the appropriate level of support and therefore the associated expenses are complex as the Scheme participants have varying needs.

For the year ended 30 June 2026, participant plan expenses were \$51.2 billion.

How the audit addressed the matter

The audit procedures I undertook to address this included:

- testing the design, implementation and operating effectiveness of key controls related to participant plan approvals, and payment claims processing; and
- examining the quality assurance framework implemented by the Entity including a compliance and assurance program over scheme access, eligibility reassessments, participant plan approvals, and payments to participants and providers.

Key audit matter**Valuation of participant plan provision**

Refer to Note 2.6 Participant plan provision

The Entity recognises a provision to pay disability service providers or participants when a service under a participant plan is delivered but not yet notified to the Entity. As there can be a time lag between the provision of services and lodgement of a claim, the financial statements include an estimate of the expenditure required to settle the obligations at the end of the reporting period.

I focused on this area because, in estimating this provision, the Entity needs to make significant judgements and assumptions about the timing and amount of cashflows due to the complexity of estimating the pattern of support claimed by participants or providers.

For the year ended 30 June 2026, the participant plan provision was \$2.125 billion.

How the audit addressed the matter

The audit procedures I undertook to address this included:

- assessing the competence and capability of the Scheme Actuary in making the estimation;
- evaluating the reasonableness of the judgements and assumptions made on the advice of the Scheme Actuary in the estimation of the provision; and
- assessing the data used in the estimation process for accuracy and completeness.

Key audit matter**Completeness, occurrence and accuracy of in-kind revenues and expenses**

Refer to Note 1.2C Other revenue

Refer to Note 1.1G Participant plan expenses

Terms and conditions for determining the cash and in-kind contributions for the funding of the Scheme are set out in the bilateral agreements between each State and Territory and the Commonwealth. In-kind contributions relate to services provided by the States and Territories directly to organisations providing disability services. The contribution is

How the audit addressed the matter

The audit procedures I undertook to address this included:

- evaluated the reasonableness of the in-kind revenue and expenses recorded in the financial year in accordance with the data provided by the States and Territories and the bilateral agreements; and
- tested the accuracy and completeness of in-kind adjustments made in the quarterly reconciliations for State and Territory contributions.

accounted for as revenue received free of charge at the date the services are provided. The use of these services is also recognised as an equivalent expense.

I focused on this area due to the significance to the financial statements and the reliance on data from the States and Territories around the completeness, occurrence and accuracy of agreed services provided to people with a disability.

For the year ended 30 June 2026, in-kind revenue and expenses were \$994.7 million.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Board of the National Disability Insurance Agency is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Board is also responsible for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office

A handwritten signature in dark ink, appearing to read 'C. Jago', with a stylized, cursive script.

Carla Jago

Deputy Auditor-General

Delegate of the Auditor-General

Canberra

18 September 2026

6.2 Financial statements

National Disability Insurance Agency STATEMENT BY THE CHAIR OF THE BOARD, CHIEF EXECUTIVE OFFICER, CHIEF FINANCIAL OFFICER AND CHAIR OF THE AUDIT COMMITTEE

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the National Disability Insurance Agency will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the directors.

Signed 
Kurt Fearnley AO
Chair of the Board
17 September 2026

Signed 
Graeme Head AO
Chief Executive Officer
17 September 2026

Signed 
Chris Breitzkreuz
Chief Financial Officer
17 September 2026

Signed 
Graeme Innes AM
Chair of the Audit Committee
17 September 2026

National Disability Insurance Agency
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2026

		2026	2025	Original Budget ¹ 2026
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	1,325,159	1,066,884	1,100,606
Suppliers	1.1B	870,484	780,612	1,685,544
Community partnership costs	1.1F	637,221	627,411	-
Grants	1.1C	34,791	11,916	-
Participant plan expenses	1.1G	51,202,604	46,352,178	49,828,918
Depreciation and amortisation	2.2A	70,285	61,564	67,960
Finance costs	1.1D	5,133	5,463	2,611
Write-down and impairment of other assets	1.1E	4,562	70,598	-
Total expenses		54,150,239	48,976,626	52,685,639
OWN-SOURCE INCOME				
Own-source revenue				
Rendering of services	1.2A	50,308,151	45,217,958	48,961,638
Interest		488,166	503,159	428,038
Rental income	1.2B	618	468	-
Other revenue	1.2C	1,060,961	997,556	30,000
Total own-source revenue		51,857,896	46,719,141	49,419,676
Gains				
Other gains	1.2D	88,674	107,043	867,280
Total gains		88,674	107,043	867,280
Total own-source income		51,946,570	46,826,184	50,286,956
Net (cost of)/contribution by services		(2,203,669)	(2,150,442)	(2,398,683)
Revenue from Government		2,390,498	2,252,660	2,428,247
Surplus/(Deficit)		186,829	102,218	29,564
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		14,093	10,486	-
Total other comprehensive income		14,093	10,486	-
Total comprehensive income/(loss)		200,922	112,704	29,564

The above statement should be read in conjunction with the accompanying notes.

¹ Original Budget refers to the figures published in the 2025–26 Portfolio Budget Statements.

National Disability Insurance Agency STATEMENT OF COMPREHENSIVE INCOME *for the year ended 30 June 2026*

Budget Variances Commentary

Statement of Comprehensive Income

The following major variance explanations between the Original Budget as presented in the 2025–26 Portfolio Budget Statements and the 2025–26 financial statements are presented in accordance with Australian Accounting Standards. The 2025–26 Portfolio Budget Statements contain the original financial statements' budget estimates presented to Parliament in respect of the 2025–26 financial year. The information presented below should be read in the context of the following:

- major variances are determined in accordance with Department of Finance guidelines; and
- the Budget is not audited.

Affected line items	Explanations of major variances
Expenses Employee benefits	The increase is attributable to the average staffing levels for employees increasing during the year more than estimated in the Original Budget. The NDIS Act requires all decisions of the Agency that impact on participants may only be made by APS staff. The variance to Original Budget has arisen as the Agency has sought to prioritise its recruitment activity towards APS employees under the Government's Strategic Commissioning Framework.
Expenses Suppliers, Community partnership costs, and Grants	The Commonwealth Budget process does not allow for the separate reporting of community partnership costs, supplier expenses and grants. As a result, these are budgeted together against the line item 'Supplier' expenses. For actuals purposes, the Agency has separated out community partnership costs, and grants, to provide greater clarity for users. The resulting variance reflects an underspend in 'Supplier' related Labour Hire Expenses following APS staffing conversions.
Expenses Participant plan expenses	Participant plan expenses for the year have tracked higher than the Original Budget. This is primarily due to higher than budgeted average package costs.
Expenses Finance Costs	The variance to Original Budget is predominately driven by higher than expected Interest expenses for leased assets, impacted by changes to lease terms and rental amounts during the year, and the unwinding of restoration provision liability amounts. Additionally, expensing of interest payable for Historical Scheme Debt liability provision amounts as at 30 June 2026 was accounted for in 2025–26 and did not form part of the Original Budget.
Expenses Write-down and impairment of other assets	The Original Budget did not anticipate the write-down and impairment of other assets in 2025–26.
Own-source revenue Rendering of Services	This variance is as a result of additional funding from Government to meet the increased costs of the Scheme due to higher than budgeted anticipated average package costs.
Own-source revenue Other revenue	The actual result includes compensation receipts which were not budgeted for as well as In-Kind Contributions from State and Territory governments reclassified as Other Revenue for both the 2025–26 and comparative year 2024–25. The Original Budget for In-kind revenue was classified as Other Gains.
Own-source revenue Interest	The increase in interest revenue compared to the Original Budget reflects higher than anticipated interest rates and a subsequent increase in earnings from investments.

National Disability Insurance Agency
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2026

Affected line items	Explanations of major variances
Gains Other gains	The original budget for Other gains included In-Kind Contributions made to the Scheme by State and Territory governments. This has been reclassified into Other revenue for both the 2025–26 and comparative year 2024–25.
Revenue from Government Revenue from Government	Revenue from Government is in-line with the Agency's Original Budget and subsequent net budget reduction for the Agency's operations approved in the 2025–26 MYEFO Budget.
Other Comprehensive Income Changes in asset revaluation reserve	The external revaluation of the Agency's leasehold improvements resulted in a revaluation increment of \$14.09m during the year, which was not budgeted for.

National Disability Insurance Agency
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

		2026	2025	Original Budget ¹ 2026
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	6,055,806	6,228,958	6,320,571
Trade and other receivables	2.1B	86,336	108,527	75,043
Other financial assets		-	-	21,520
Total financial assets		6,142,142	6,337,485	6,417,134
Non-financial assets²				
Buildings	2.2A	281,398	211,949	322,038
Plant and equipment	2.2A	14,766	16,452	17,377
Computer software	2.2A	10,702	-	-
Other non-financial assets	2.2B	51,216	36,235	30,264
Total non-financial assets		358,082	264,636	369,679
Total assets		6,500,224	6,602,121	6,786,813
LIABILITIES				
Payables				
Suppliers	2.3A	834,261	1,281,462	356,667
Other payables	2.3B	44,841	34,062	327,023
Total payables		879,102	1,315,524	683,690
Interest bearing liabilities				
Leases	2.5	149,516	150,578	180,499
Total interest bearing liabilities		149,516	150,578	180,499
Unearned revenue				
Unearned revenue	2.4	485,618	454,784	289,093
Total unearned revenue		485,618	454,784	289,093
Provisions				
Employee leave provisions		247,124	194,271	124,096
Participant plan provisions	2.6	2,125,162	2,073,388	3,224,202
Provision for restoration obligations	2.6	7,132	7,184	7,467
Provision for historical Scheme debt	2.6	842	6,295	-
Total provisions		2,380,260	2,281,138	3,355,765
Total liabilities		3,894,496	4,202,024	4,509,047
Net assets		2,605,728	2,400,097	2,277,766
EQUITY				
Contributed equity		210,442	205,733	210,441
Asset revaluation reserve		71,495	57,402	46,914
Retained surplus		2,323,791	2,136,962	2,020,411
Total equity		2,605,728	2,400,097	2,277,766

The above statement should be read in conjunction with the accompanying notes.

¹ Original Budget refers to the figures published in the 2025–26 Portfolio Budget Statements

² Right-of-Use assets are included in the following line items: Buildings; and Plant and equipment.

National Disability Insurance Agency

STATEMENT OF FINANCIAL POSITION

as at 30 June 2026

Budget Variances Commentary

Statement of Financial Position

The following major variance explanations between the Original Budget as presented in the 2025–26 Portfolio Budget Statements and the 2025–26 financial statements are presented in accordance with Australian Accounting Standards. The 2025–26 Portfolio Budget Statements contain the original financial statements' budget estimates presented to Parliament in respect of the 2025–26 financial year. The information presented below should be read in the context of the following:

- major variances are determined in accordance with Department of Finance guidelines; and
- the Budget is not audited.

Affected line items	Explanations of major variances
Financial assets Cash and cash equivalents	The Original Budget assumed that the majority of funds would be held as Cash at Bank at year-end. The variance between the actual result and Original Budget reflects higher than anticipated cash payments for outstanding Accounts Payable accounts for Younger People in Residential Aged Care (YPIRAC) and Participant Plans than the Original Budget anticipated.
Financial assets Trade and other receivables	The variance is largely attributable to an increase in interest earned and accrued at year-end for balances held in Cash at Bank and Term Deposits, and an increase in Participant and Other Provider receivables related to an increase in participant numbers through the year.
Financial assets Other financial assets	The Original Budget relates to accrued interest revenue for Term Deposits. At year-end, the Agency held Term Deposits of less than one year maturity as reported in Note 2.1A and all related amounts are reflected against Cash and cash equivalents.
Non-financial assets Buildings	The variance is largely attributable to higher depreciation expenses against Land and Buildings, Leasehold Improvements and Right of Use Leased Buildings, offset by the revaluation of these asset categories at year-end.
Non-financial assets Plant and Equipment	The variance is largely attributable to the impact of higher depreciation expenses on newly acquired Plant and Equipment assets.
Non-financial assets Computer software	The variance is attributable to newly acquired Computer Software assets in 2025–26 not included in the Original Budget.
Non-financial assets Other non-financial assets	The variance is largely attributable to an increase in the acquisition of software and technology licences related to the Agency's software platforms.
Payables Suppliers	The variance is largely attributable to an amount payable to the Department of Health, Disability and Ageing for YPIRAC. The Original Budget for this amount was categorised as Other Payables while the actual is reflected against Supplier Payable.
Payables Other payables	The Original Budget assumed higher salary related accruals based on the estimated conversion of Labour Hire Staff to APS Staff. In addition, the Original Budget for YPIRAC is against Other Payables while the actual is reflected against Suppliers Payable.
Interest Bearing Liabilities Leases	The Original budget assumed a higher present value of leases due to lower discount rates as compared to the actuals which were adjusted for higher discount rates resulting in reduced present values of the leases.
Unearned Revenue Unearned Revenue	The movement in balance reflects unearned revenue amounts for in-kind offsets yet to be awarded are based upon Scheme actuary's monthly estimate of previous year and also unused amounts of Commonwealth contribution as per bilateral agreements.

National Disability Insurance Agency
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

Affected line items	Explanations of major variances
Provisions Employee leave provisions	The increase to Agency staffing levels has resulted in an increase into the value of employee leave provisions at year-end. In addition, employee leave provisions increased as a result of the year-end Actuarial assessment and changes in parameters used to calculate leave provisions. This balance is highly sensitive to the parameters and will fluctuate widely as a result. The Original Budget was based on historical trends.
Provisions Participant plan provisions	Actuarial analysis has shown that payments have been made faster than that assumed in the Original Budget thus leading to a lower provision. In addition, the Original Budget includes a data integrity provision which is no longer part of the provision.
Provisions Provision for historical Scheme debt	The Agency has recorded a Provision for historical Scheme debt that was not anticipated at the time the Original Budget was prepared.
Equity Asset revaluation reserve	The external revaluation of the Agency's leasehold improvements resulted in a revaluation increment of \$14.09m during the year.
Equity Retained surplus	The Original budget did not anticipate the net impact of the additional funding provided to the Agency in 2025–26 through Appropriation Act No. 5.

National Disability Insurance Agency
STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2026

	Retained Surplus		Asset Revaluation Reserve			Contributed Equity			Total Equity		
	2026	2025	2026	2025	Original Budget ¹	2026	2025	Original Budget ¹	2026	2025	Original Budget ¹
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	2,136,962	2,034,744	1,990,847	46,916	46,914	205,733	205,733	205,732	2,400,097	2,287,393	2,243,493
Comprehensive income											
Surplus/(Deficit) for the period	186,829	102,218	29,564	-	-	-	-	-	186,829	102,218	29,564
Other comprehensive income	-	-	-	10,486	-	-	-	-	14,093	10,486	-
Total comprehensive income/(loss)	186,829	102,218	29,564	10,486	14,093	14,093	-	-	200,922	112,704	29,564
Contributions by owners											
Equity injection	-	-	-	-	-	4,709	-	4,709	4,709	-	4,709
Sub-total contributions by owners	-	-	-	-	-	4,709	-	4,709	4,709	-	4,709
Closing balance	2,323,791	2,136,962	2,020,411	57,402	46,914	210,442	205,733	210,441	2,605,728	2,400,097	2,277,766

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

Statement of Changes in Equity

Major budget variances for balances contained in the Statement of Changes in Equity have been included in the budget variances commentary for the Statement of Comprehensive Income and the Statement of Financial Position.

¹ Original Budget refers to the figures published in the 2025–26 Portfolio Budget Statements.

National Disability Insurance Agency
CASH FLOW STATEMENT
for the year ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget ¹ 2026 \$'000
OPERATING ACTIVITIES				
Cash received				
Receipts from Government		2,390,498	2,252,660	2,428,247
Rendering of services		50,340,215	45,258,424	48,959,801
Interest received		489,599	491,103	431,828
GST received		173,664	153,479	102,313
Other		66,881	70,431	30,000
Total cash received		53,460,857	48,226,097	51,952,189
Cash used				
Employee benefits		1,261,385	1,010,521	1,099,698
Supplier expenses		1,014,060	919,408	1,684,758
Interest payments on lease liabilities		4,465	3,805	2,611
Community partnership costs		651,581	654,096	-
Participant plan expenses		50,533,934	45,000,879	48,511,064
GST paid		-	-	102,387
Grant payments		36,416	13,269	-
Total cash used		53,501,841	47,601,978	51,400,518
Net cash from / (used by) operating activities		(40,984)	624,119	551,671
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		767	1,014	-
Total cash received		767	1,014	-
Cash used				
Purchase of property, plant and equipment and computer software		98,289	18,077	72,382
Purchase of financial instruments		-	3,700,000	-
Total cash used		98,289	3,718,077	72,382
Net cash from / (used by) investing activities		(97,522)	(3,717,063)	(72,382)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		4,709	-	4,709
Cash used				
Principal payments of lease liabilities		39,355	37,646	45,213
Total cash used		39,355	37,646	45,213
Net cash from / (used by) financing activities		(34,646)	(37,646)	(40,504)
Net increase / (decrease) in cash held		(173,152)	(3,130,590)	438,785
Cash and cash equivalents at the beginning of the reporting period		2,528,958	5,659,548	5,881,786
Opening Balance Adjustment – Term Deposits ²		3,700,000	-	-
Cash and cash equivalents at the end of the reporting period	2.1A	6,055,806	2,528,958	6,320,571

The above statement should be read in conjunction with the accompanying notes.

¹Original Budget refers to the figures published in the 2025–26 Portfolio Budget Statements.

²Total 'Cash and cash equivalents at the end of the reporting period' for FY 2024–25 of \$2,529m reconciles to total 'Cash and cash equivalents' of \$6,229m in Note 2.1A comprising 'Cash on hand' of \$2,529m, and 'Term Deposits' of \$3,700m, reported by the Agency in FY 2024–25. The FY 2025–26 Cash Flow Statement includes an 'Opening Balance Adjustment – Term Deposits' line item of \$3,700m reflecting the inclusion in the cash flow statement balances 'Cash and cash equivalents at the end of the reporting period' of FY 2024–25 term deposits.

National Disability Insurance Agency
CASH FLOW STATEMENT
for the year ended 30 June 2026

Budget Variances Commentary

Cash Flow Statement

The following major variance explanations between the Original Budget as presented in the 2025–26 Portfolio Budget Statements and the 2025–26 financial statements are presented in accordance with Australian Accounting Standards. The 2025–26 Portfolio Budget Statements contain the original financial statements' budget estimates presented to Parliament in respect of the 2025–26 financial year. The information presented below should be read in the context of the following:

- major variances are determined in accordance with Department of Finance guidelines;
- variances relating to cash flows are a result of the factors explained for net cost of services, assets, or liabilities variations. Unless otherwise individually significant, no additional commentary has been included; and
- the Budget is not audited.

Affected line items	Explanations of major variances
Operating Activities – Cash Received Interest Received	The variance to the Original Budget reflects higher than anticipated interest revenue receipts from Cash at Bank and Term Deposit balances.
Operating Activities – Cash Received GST Received	The variance to the Original Budget reflects higher than anticipated net GST Refunds driven by timing of payments to Suppliers.
Operating Activities – Cash Received Cash Received Other	The variance to Original Budget is largely attributable to an increase in compensation receipts from Participants. This increase was not anticipated in the original budget, as compensation receipts are inherently variable and fluctuate on a case-by-case basis, making budgeting difficult.
Operating Activities – Cash Used Employee Benefits	The variance to Original Budget is largely attributable to higher than expected staff payments due to increases throughout the year to APS staffing numbers. The Agency has sought to prioritise recruitment activity towards APS employees under the Government's Strategic Commissioning Framework.
Operating Activities – Cash Used Interest Payments on Lease Liabilities	The variance to the Original Budget is due to a combination of new, and extensions of existing, Right of Use Building leases that have resulted in higher interest payments on the Agency's asset leases.
Investing Activities – Cash Used Purchase of property, plant and equipment	The variance to Original Budget is largely attributable to a higher than expected cash outflow for capital purchases in relation to building leases and the capitalisation of internally developed software.
Financing Activities – Cash Used Principal payments of lease liabilities	The variance to Original Budget is largely attributable to lease incentives received in 2025–26 contributing to a reduction in principal lease repayments.

National Disability Insurance Agency NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Table of Contents

Overview	117
1. Financial Performance	118
1.1. Expenses	118
1.2. Own-Source Revenue and Gains	122
2. Financial Position	125
2.1. Financial Assets	125
2.2. Non-Financial Assets	126
2.3. Payables	129
2.4. Unearned Income	129
2.5. Interest Bearing Liabilities	129
2.6. Provisions	130
3. People and Relationships	132
3.1. Key Management Personnel Remuneration	133
3.2. Related Party Disclosures	133
4. Managing Uncertainties	135
4.1. Contingent Assets and Liabilities	135
4.2. Financial Instruments	136
5. Other Information	138
5.1. Current/Non-current Distinction for Assets and Liabilities	138

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Overview

General information

The National Disability Insurance Agency ('the Agency') was established on 29 March 2013 by the *National Disability Insurance Scheme Act 2013* ('the Act'). The Agency is an Australian Government controlled not-for-profit corporate entity.

The Scheme has operations in all states and territories of Australia, with its national office at 13 – 19 Malop Street, Geelong, Victoria, 3220.

Objectives of the Agency

The objective of the Agency is to operate under the Act, and in conjunction with other legislation, to give effect to Australia's obligations under the Convention on the Rights of Persons with Disabilities. In doing so, the Agency supports the independence, social and economic participation of people with a disability.

The Agency is structured to meet the following outcome:

Improve the independence and the social and economic participation of eligible people with disability through the management of a financially sustainable National Disability Insurance Scheme with proper, efficient, and effective use of resources.

The continued existence of the Agency in its present form and with its present programs is dependent on Commonwealth Government policy, continuing funding by Parliament for the Agency's administration and programs and agreement with state and territory governments. States and territories have continued to provide funding as set out in the bilateral agreements between each state and territory and the Commonwealth.

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities, which are measured at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars, unless otherwise specified.

New Accounting Standards

All new, revised or amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

Taxation

The Agency is exempt from all forms of Commonwealth, state, and territory taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Events after the reporting period

There are no known events occurring after the reporting period that could have a material impact on the financial statements.

On 18 August 2026, the Australian Parliament passed the *National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Act 2026*. This legislation will assist in securing the future of the Scheme through the introduction of a range of new measures. The Act has no impact on the FY 2025–26 Annual Financial Statements.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Financial Performance

This section analyses the financial performance of the Agency for the year ended 30 June 2026.

1.1. Expenses

	2026	2025
	\$'000	\$'000
Note 1.1A: Employee benefits		
Wages and salaries	1,015,664	827,723
Superannuation		
Defined contribution plans	154,013	119,725
Defined benefit plans	21,081	19,058
Leave and other entitlements	132,375	99,682
Separation and redundancies	2,025	631
Other employee expenses	1	65
Total employee benefits	1,325,159	1,066,884

Accounting Policy

Accounting policies for employee related expenses are contained in Section 3. People and Relationships.

Note 1.1B: Suppliers

Services rendered

Service providers ¹	446,333	446,144
Legal expenses	94,141	75,414
Information technology expenses	125,888	91,133
Shared Services ²	55,317	46,503
Community connector management fees	35,539	23,461
Property operating expenses	16,577	11,707
Other	31,863	26,607
Travel	8,079	8,399
Comcover	6,566	6,358
Staff welfare and training	14,578	10,014
Market research	3,876	3,602
Staff recruitment and relocation	2,820	6,098
Translator and interpreter services	2,000	2,347
Repairs and maintenance	1,455	1,377
Audit fees	805	780
Total services rendered	845,837	759,944

Other suppliers

Short-term leases	4,378	2,575
Workers compensation expenses	20,269	18,093
Total other suppliers	24,647	20,668
Total suppliers	870,484	780,612

The above lease disclosures should be read in conjunction with the accompanying notes 1.1D, 1.2B, 2.2A and 2.5.

¹ Balance includes contractor and consultant related expenses.

² During 2025–26 the Agency had a Memorandum of Understanding in place that covered the provision of various administrative and operational support services provided by Services Australia.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Short-term leases and leases of low-value assets

The Agency has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). The Agency recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2026	2025
	\$'000	\$'000
Note 1.1C: Grants		
Private sector		
Not for profit organisations	34,791	11,916
Total grants	34,791	11,916

Accounting Policy

Grants

The Agency administers a number of grant schemes. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made.

When the Agency enters into an agreement to make these grants and services, but services have not been performed or criteria satisfied, this is considered a commitment.

Note 1.1D: Finance costs

Interest on lease liabilities	4,465	3,805
Other interest payments	102	1,365
Unwinding of discount and discount rate movement	566	293
Total finance costs	5,133	5,463

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.2B, 2.2A and 2.5.

Accounting Policy

All borrowing costs are expensed as incurred.

Note 1.1E: Write-down and impairment of other assets

Buildings, plant and equipment	21	-
Participant and provider receivables	4,553	70,556
Other receivables	(12)	42
Total write-down and impairment of other assets	4,562	70,598

Note 1.1F: Community partnership costs

Early Childhood costs	237,190	238,225
Local Area Coordination costs	400,031	389,186
Total Community partnership costs	637,221	627,411

National Disability Insurance Agency NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Early Childhood Costs

Reflects the costs incurred by the Agency of engaging Early Childhood partners to support families of children aged 0-8 years to connect to supports that best meet their child's needs. This includes connecting families to community and other government services, providing early support, or helping to apply to the NDIS.

Local Area Coordination Costs

This reflects the costs incurred in funding Local Area Coordination (LAC) services.

LAC Partners support people 9 years and over to understand and access the NDIS, implement their NDIS plan and build capacity within the community. LAC supports the inclusion of all people with disability by developing community connections.

Accounting Policy

The costs associated with community partnerships are recognised in accordance with contractual arrangements.

	2026	2025
	\$'000	\$'000
Note 1.1G: Participant plan expenses		
Claims received from participants and providers	50,156,147	45,417,395
Cost of services received in-kind	994,683	927,547
Other changes to participant plan provisions	51,774	7,236
Total participant plan expenses	51,202,604	46,352,178

Accounting Policy

The costs associated with participant plan expenses are recognised as and when the Agency receives claims from participants and providers. Accounting policies for expenses resulting from adjustment to the participant plan provision are contained in Section 2.6 – Provisions.

Participant plan expenses

The Agency makes payments to registered providers and participants with self-managed plans for supports delivered in line with a participant's approved plan. Registered providers (for plan- and Agency-Managed plans) and self-managing participants can access NDIS portals to submit payment claims for delivered supports. Self-lodgement of claims from providers and participants can lead to payments that are inconsistent with Agency guidance, even where no deliberate fraud is intended by the claimant. To mitigate this risk and to assess the potential financial impact, the Agency maintains an assurance testing program, with monthly reviews completed throughout the corresponding financial year. The methodology for calculating and reporting errors is periodically reviewed.

Errors identified in the review process can be either critical (having a potential financial impact) or non-critical (having no direct financial impact e.g. keying errors like incomplete ABN, provider name, or date of service etc). All critical errors are subject to further validation, with recovery action, where required and considered to be economical, undertaken in accordance with the Agency's Debt Management Procedures. The outcomes of this testing are extrapolated to indicate an annualised potential financial impact.

For 2025–26, the estimated potential financial impact of the provider (plan- and Agency-managed) critical error rates were assessed as being \$1,725.8m (3.8% of total provider payments) compared to \$1,550.6m (3.9% of total provider payments) in 2024–25.

The estimated potential financial impact of the participant self-managed plan critical error rates was assessed as being \$335.6m (6.9% of total self-managed participant payments) compared to \$408.9m (8.5% of total self-managed participant payments) in 2024–25.

For provider (plan- and Agency-managed) payments, the primary factor driving the increase in estimated error value is the increase in the total value of payments made by the Agency in 2025–26. For self-managed payments, the primary factor driving the decrease in estimated error value is the decrease in the number of errors found together with the proportional decrease in the average error value over the sample group applied against the total value of payments made by the Agency in 2025–26.

The Agency also undertakes additional business assurance and integrity testing activities as part of the management of the Scheme.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The Fraud Fusion Taskforce (FFT) is a multiagency, cross government initiative co-led by the Agency to strengthen the Commonwealth's response to serious and organised fraud across government payment programs, including the Scheme. It brings together law enforcement, regulatory and integrity agencies to enable intelligence sharing, coordinate enforcement activity and design preventative, system level responses to integrity risks. Through its 25 member agencies, the FFT has significantly increased the scale and effectiveness of action taken against criminal exploitation of the Scheme and other payment programs.

Beyond enforcement, the FFT plays a critical role in identifying systemic vulnerabilities and informing program and system reform. Working with the Crack Down on Fraud initiative, FFT insights have materially improved the detection of high-risk providers and noncompliant behaviour. Operationally, the FFT has demonstrated strong results. Over the past three years it has supported hundreds of joint fraud investigations involving billions of dollars, materially improving detection capability and cross agency responsiveness. Its work has directly informed Agency system uplifts, legislative reform and investment decisions, improved the maturity of fraud prevention and surfaced integrity risks that were previously not visible.

Additional Agency activity on the integrity of the Scheme is achieved through fraud investigations and prosecutions, often with FFT partners. Results achieved from the FFT and the Crackdown on Fraud program have included:

- Strengthened evidence requirements for self-managed claims to improve payment integrity and reduce fraud risk.
- Strengthened provider identity checks by requiring over 36,000 provider staff to use digital identity to access Scheme provider portals.
- Improved payment safeguards by delaying payments to unauthorised support coordinators, giving participants time to review claims.
- Delivered an e-invoicing pilot to streamline claims processing through automation, increasing efficiency and enabling greater focus on high-risk claims.
- Strengthened API security for Scheme digital partners, providing safer and more efficient transactions with the Agency.
- Expanded the Integrity Management System, strengthening the Agency's ability to detect and respond to fraud, non-compliance and integrity risks.

National Disability Insurance Agency NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2. Own-Source Revenue and Gains

OWN SOURCE REVENUE	2026 \$'000	2025 \$'000
Note 1.2A: Rendering of services		
Rendering of services in connection with:		
Related parties - contributions from Commonwealth	38,216,437	33,561,217
External parties - contributions from state and territory governments	12,091,714	11,656,741
Total revenue from rendering of services	50,308,151	45,217,958

Accounting Policy

Payments to the Agency from the Commonwealth, state and territory governments are recognised as revenue when they become payable to the Agency under the relevant signed agreement. These include payments outlined in the bilateral agreements for the funding of the Scheme. Payments received in advance and any outstanding offsets to be deducted from future period receipts are treated as unearned revenue (refer note 2.4).

The transaction price for the Scheme contributions is the total amount payable by the jurisdictions to fund the Scheme under their bilateral agreements. The bilateral agreements have annual performance obligations.

Total contributions revenue from state and territories governments comprises cash and non-cash components. Non-cash contributions (i.e. In-kind) are reported as non-cash revenue in Note 1.2C Other Revenue. In-Kind contributions reduce the total cash contributions payable by state and territory governments to the Scheme in accordance with the bilateral agreements.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 \$'000	2025 \$'000
Note 1.2B: Rental income		
Operating lease:		
Subleasing right-of-use assets	618	468
Total rental income	618	468

Operating Leases

The NDIA entered into agreements with the Department of Social Services, the Department of Health, Disability and Ageing and the NDIS Quality and Safeguard Commission to occupy some of the NDIA's properties. The NDIA retains the rights and risks in underlying assets associated with these leases. There are established risk management processes and a governance structure for escalation of issues. As the sublet arrangements are Commonwealth entity to Commonwealth entity, the risk was deemed to be low and are facilitated through the existing relationships with these entities.

Maturity analysis of operating lease receivables		
Within one year	478	468
One to two years	137	128
Total undiscounted lease payments receivable	615	596

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1D, 2.2A and 2.5.

Note 1.2C: Other revenue		
External parties - Contributions in-kind from state and territory governments	994,683	927,547
Compensation receipts	65,708	69,234
Cost recoveries	13	5
Other miscellaneous revenue	557	770
Total other revenue	1,060,961	997,556

Accounting Policy

Contributions in-kind from state and territory governments

Contributions in-kind from state and territory governments are termed volunteer services under Australian Accounting Standards as they are received free of charge. Volunteer services are recognised as own-source income when, and only when, a fair value can be reliably determined, and the services would have been purchased if they had not been contributed. Use of these services is recognised as an expense. Volunteer services are recorded as either revenue or gains depending on their nature.

Prior to the commencement of the Scheme, each state and territory government had committed to provide (directly or by engaging service providers) agreed items such as disability services, health services, family support, education, employment, transport, and/or housing to people with a disability. The on-going provision of these agreed services on behalf of the Agency is regarded as an in-kind contribution under Australian Accounting Standards and is accounted for as income from the contribution of services at the date when the services are provided. The fair value of these contributions is the unit cost provided by the jurisdiction which is based on the value the jurisdiction has paid under its funding arrangements with the provider.

Total contributions revenue from state and territories governments comprises cash and non-cash components. Cash contributions are reported as revenue in Note 1.2A Rendering of services. Total cash received from state and territories governments is reduced (i.e. offset) by the total value of In-Kind contributions in accordance with the bilateral agreements.

Key judgements and estimates

Contributions in-kind from state and territory governments

The Agency records income in relation to non-cash or in-kind contributions from state and territory governments at the time when the services are provided to participants. In some cases, the Agency may not have been formally notified that the state or territory government has provided or funded a contribution to a participant. In this circumstance, the Agency makes an estimate of the amount of in-kind contributions provided to participants during the period but not yet notified to the Agency. These estimates are based on the latest available evidence of in-kind supports provided to participants by the state and territory governments.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Compensation

The Agency has powers set out in the NDIS Act and the NDIS Compensation Rules to recover compensation settlements that have been made to participants in certain circumstances. This legislation and its interaction with general compensation law is highly complex. As a result, the Agency's entitlement to, and the value of, compensation revenue cannot be reliably determined until the circumstances of each case are fully analysed. The legislation also provides the Agency with the option to apply a compensation reduction amount (CRA) to participant plans in lieu of recovering the compensation in a lump sum. Where the Agency elects to apply a CRA to a participant's plan, a lower level of supports will be provided to the participant in future periods, resulting in a reduction in future participant plan expenses, rather than the recognition of compensation revenue.

Compensation revenue is recognised when the delegate determines that a specified debt recovery amount is appropriate.

From time to time, some compensation debt recovery amounts are subject to the reviewable decisions under section 100 of the NDIS Act which result in partial or full refunds of the compensation receipts. If a refund is related to compensation receipts initially raised in a previous financial year, the amount is reported in Note 1.1E: Write-down and impairment of other assets, instead of a reversal of compensation receipts in Note 1.2C: Other Revenue.

Further discussion on the recognition and valuation of compensation recoveries is included in Section 4 Managing Uncertainties.

	2026	2025
	\$'000	\$'000
Note 1.2D: Other gains		
Reversal/write back of provisions	617	526
Scheme payment cancellations	87,907	105,792
Other	150	725
Total gains	88,674	107,043

Accounting Policy

Revenue from Government

Funding received from Commonwealth (received by the Agency as a corporate Commonwealth entity payment item) is recognised as Revenue from Government unless the funding is in the nature of an equity injection or a loan.

Revenue from Government should be read in conjunction with the Statement of Comprehensive Income Budget Variances Commentary.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2. Financial Position

This section analyses the Agency's assets used to conduct its operations and the operating liabilities incurred as a result.

Buildings and plant and equipment, other than right-of-use buildings and vehicles, are carried at fair value in accordance with AASB 13 *Fair Value Measurement*. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

Employee related information is disclosed in Section 3. People and Relationships.

2.1. Financial Assets

	2026	2025
	\$'000	\$'000
Note 2.1A: Cash and cash equivalents		
Cash on hand	3,255,806	2,528,958
Term deposits	2,800,000	3,700,000
Total cash and cash equivalents	6,055,806	6,228,958

Accounting Policy

Cash is recognised at its nominal amount. This includes cash on hand and term deposits in bank accounts with an original maturity of one year or less that are readily convertible to cash and subject to insignificant risk of changes in value. Term deposits with an original maturity of one year or less are classified as cash and cash equivalents.

During the financial year the Agency invested \$6,200m in term deposits and \$7,100m of term deposits matured.

Note 2.1B: Trade and other receivables

Goods and services receivables

Goods and services receivables	7,829	9,075
Total goods and services receivables	7,829	9,075

Other receivables

GST receivable from the Australian Taxation Office	15,968	11,780
Pandemic plan provider receivables ¹	346	348
Participant and other provider receivables	55,719	74,885
Other	33,269	35,142
Total other receivables	105,302	122,155
Total trade and other receivables (gross)	113,131	131,230

Less expected credit loss allowance²

Participant and other provider receivables	26,299	22,149
Other receivables	150	206
Pandemic plan provider receivables ¹	346	348
Total expected credit loss allowance	26,795	22,703
Total trade and other receivables (net)	86,336	108,527

During 2025–26 credit terms for goods and services were within 28 days (2025: 28 days).

¹ Pandemic plan provider receivables represent optional advances made by the Agency to eligible registered providers to assist with cash flow and continuity of supports during the COVID-19 pandemic.

² Refer to the Impairment of financial assets section as part of the Accounting Policy Note 4.2.

Accounting Policy

Receivables for goods and services, which have 28-day terms, are recognised at the nominal amounts due less any expected credit loss allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2.2. Non-Financial Assets

Note 2.2A: Reconciliation of the opening and closing balances of Buildings, Plant and equipment and Computer software 2026

	Buildings \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2025				
Gross book value	433,932	36,916	-	470,848
Accumulated depreciation and impairment	(221,983)	(20,464)	-	(242,447)
Net book value as at 1 July 2025	211,949	16,452	-	228,401
Additions				
Purchases	83,231	6,898	11,139	101,268
Right-of-use assets	25,685	-	-	25,685
Depreciation/amortisation expense	(27,702)	(7,570)	(437)	(35,709)
ROU Depreciation expense	(33,602)	(974)	-	(34,576)
Revaluation in other comprehensive income	14,093	-	-	14,093
Other movements on right-of-use assets	8,197	(18)	-	8,179
Write-offs and other changes	(454)	(21)	-	(475)
Net book value 30 June 2026	281,398	14,766	10,702	306,866
Net book value as at 30 June 2026 represented by:				
Gross book value	537,052	42,605	11,139	590,796
Accumulated depreciation and impairment	(255,654)	(27,839)	(437)	(283,930)
Carrying amount as at 30 June 2026	281,398	14,766	10,702	306,866
Carrying amount of right-of-use assets as at 30 June 2026	123,765	996	-	124,761

All items of buildings and plant and equipment were assessed for indications of impairment as at 30 June 2026 and no indicators of impairment were found.

No buildings, plant and equipment or computer software are expected to be sold or disposed of within the next 12 months.

Leasehold improvements, buildings and plant and equipment, other than right-of-use plant and equipment assets, and computer software, are measured at their estimated fair value in the financial statements and are classified as level 3 assets.

The Agency had contractual commitment for the acquisition of property, plant and equipment and computer software assets as at 30 June 2026 of \$22.57m (2025: \$53.49m).

All revaluations were conducted in accordance with the revaluation policy stated in the Accounting Policy section below. The fair value measurements of the Agency's leasehold improvements as at 30 June 2026 were reassessed by Jones Lang LaSalle (JLL), independent valuers. JLL have appropriate qualifications and experience in the fair value measurement of similar assets in the Government sector.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition.

Asset recognition threshold

Purchases of leasehold improvements, plant and equipment, and computer software are recognised initially at cost in the Statement of Financial Position, except for leased Right-of-Use (ROU) assets and purchases costing less than \$100,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total). Significant in total is defined as a value equal to or greater than \$100,000 for similar items acquired or expected to be acquired over the length of an acquisition project.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Agency where there exists an obligation to restore the property to its original condition.

Leased Right-of-Use Assets

Purchases of leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, including an estimate of any 'make good' provision in the lease, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by the Agency as separate asset classes to the corresponding assets owned outright but are included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial application of AASB 16, an impairment review is undertaken for any ROU lease asset that shows indicators of impairment, and an impairment loss is recognised against any ROU lease asset that is impaired. Leased ROU assets continue to be measured at cost after initial recognition in Commonwealth Agency, General Government Sector and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, items of leasehold improvements, plant, and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying value of items does not differ materially from their fair value at each reporting date. The regularity of independent valuations depended on the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

Depreciation

Depreciable leasehold improvements, plant, and equipment assets (other than leasehold improvements under construction) are written off to their estimated residual values over their estimated useful lives using the straight-line method of depreciation. The estimated useful lives, residual values and depreciation methods are reviewed at the end of each reporting period, with the effect of any changes in estimates accounted for on a prospective basis. The table below outlines the depreciation rates applying to each class of depreciable asset based on the following useful lives:

Asset class	Useful life	
	2025–26	2024–25
Plant and equipment	3 to 10 years	3 to 10 years
Buildings	Term of lease	Term of lease

The depreciation rates for ROU assets are based on the life of the lease term, including options to extend where it is expected that these will be exercised.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Impairment

All assets are assessed for impairment annually. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Agency were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Fair Value

All leasehold improvements and plant and equipment are measured at their estimated fair value in the Statement of Financial Position. All leasehold improvements and plant and equipment, other than ROU plant and equipment and computing equipment, held by the Agency are categorised under Level 3 in accordance with the hierarchy listed in AASB 13.

Level 3 measurements use inputs to estimate fair value where there are no observable market prices for the assets being valued. The future economic benefits of the Agency's leasehold improvements and plant and equipment are not primarily dependent on their ability to generate cash flows. The Agency has not disclosed quantitative information about the significant unobservable inputs for the level 3 measurements in these classes.

Computing equipment are categorised under level 1 in accordance with the hierarchy listed in AASB 13.

Level 1 measurements use quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

De-recognition

An item of buildings or plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or its disposal.

On de-recognition of a leased ROU asset, the Agency recognises any receipts on closure of the lease as a gain (unless AASB 16 requires otherwise on a sale and leaseback).

Intangibles

Intangibles comprise of internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the entity's software are 3 to 5 years. All software assets were assessed for indications of impairment as at 30 June 2026.

Key judgements and estimates

The estimated fair value of leasehold improvements and plant and equipment (excluding ROU assets) is determined annually by an independent valuer using the Cost Approach as these assets do not generally transact with enough frequency or transparency to develop objective opinions of value. The valuation result provided by the independent valuer is subject to management assessment.

The Cost Approach seeks to estimate the amount required to replace the service capacity of an asset at its highest and best use and is determined as either the Replacement Cost of New Assets (RCN) or the Depreciated Replacement Cost (DRC).

Assets Under Construction are valued as RCN determined as the amount a market participant would pay to acquire or construct a new substitute asset of comparable utility and relevant to the asset's location. Inputs including current local market prices for asset components such as materials and labour costs are utilised in determining RCN.

Leasehold improvements, plant, and equipment (excluding ROU assets) are valued using DRC. Under DRC the replacement costs of new assets are adjusted for physical depreciation and obsolescence such as physical deterioration, functional or technical obsolescence and conditions of the economic environment specific to the asset. For leasehold improvements, the consumed economic benefit/asset obsolescence deduction is generally determined based on the term of the associated lease. All useful life inputs are based on the lower of the tenancy lease term or economic life of the fit-out. If a fit-out installation date has occurred at a time other than the lease commencement date, the asset's useful life will be based on the lesser of the remaining tenancy lease term or economic life of the fit-out.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 \$'000	2025 \$'000
Note 2.2B: Other non-financial assets		
Other prepayments	51,216	36,235
Total other non-financial assets	51,216	36,235

No indicators of impairment were found for other non-financial assets.

2.3. Payables

Note 2.3A: Suppliers		
Trade creditors and accruals	834,261	1,281,462
Total suppliers	834,261	1,281,462

Settlement is expected to be made for suppliers within 20 days (2025: 20 days).

Note 2.3B: Other payables		
Salaries and wages	36,126	29,194
Superannuation	8,507	4,753
Other	208	115
Total other payables	44,841	34,062

Accounting Policy

Financial liabilities, including supplier and other payables, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Accounting policies for Salaries and wages and Superannuation are contained in Section 3. People and Relationships.

2.4. Unearned Income

Note 2.4: Unearned revenue		
Revenue received in advance - external entities	485,618	454,784
Total unearned revenue	485,618	454,784

Accounting Policy

Accounting policies for unearned income are contained in Note 1.2A Rendering of services.

2.5. Interest Bearing Liabilities

Note 2.5: Leases		
Lease liabilities		
Buildings	148,421	148,491
Plant and equipment	1,095	2,087
Total leases	149,516	150,578

Note 2.5: Leases - Maturity

Maturity analysis - contractual undiscounted cash flows

Within 1 year	34,730	34,980
Between 1 to 5 years	94,026	88,965
More than 5 years	34,201	39,911
Total leases	162,957	163,856

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The Agency, in its capacity, as lessee, has entered into leasing arrangements to meet its operational obligations. These leases are managed through an agreement with Services Australia and JLL under Whole of Government (WoG) arrangements. Each lease has terms and conditions specified in relation to when contingent rent is payable, variable lease payments, renewal or purchase options, annual percentage rent increase, escalation clauses, and restrictions. These lease terms are set as per commercial market arrangements. The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1D, 1.2B and 2.2A.

Total cash outflow for leases for the year ended 30 June 2026 was \$48.20m (2024–25: \$44.03m).

Accounting Policy

For all new contracts entered into, the Agency considers whether the contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.'

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the Agency's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

2.6. Provisions

	Participant plan provision \$'000	Provision for restoration obligations \$'000	Provision for historical Scheme debt \$'000	Total \$'000
Carrying amount 1 July 2025	2,073,388	7,184	6,295	2,086,867
Additional provisions made	3,192,132		91	3,192,223
Amounts reversed	(263,207)	(618)	(883)	(264,708)
Amounts used	(2,877,151)	-	(4,661)	(2,881,812)
Unwinding of discount or change in discount rate	-	566	-	566
Closing balance 30 June 2026	2,125,162	7,132	842	2,133,136

The Agency makes a provision for the reasonable and necessary supports provided to participants during the period but not yet notified to the Agency. The provision represents the best estimate of the amount based on available evidence in relation to rates of expenditure by participants and is informed by actuarial analysis.

No liability is recorded for any participant supports to be provided in future reporting periods as the relevant recognition criteria are not met.

The Agency has 23 (2025: 24) agreements for the leasing of premises, which have provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease. The Agency has made a provision to reflect the present value of this obligation.

In 2024–25, the Agency reviewed the circumstances in which debts were historically raised against support claims from some participants and providers. The Agency identified that some historical participant and provider debts required further assessment and a provision for the estimated financial impact of these assessments has been reported. The financial impact is based on the results of actuarial analysis to date and is split between providers (\$0.82m (2025: \$6.3m) and participants (\$0.02m (2025: nil)).

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Key judgements and estimates

The Agency recognises a liability for the costs of reasonable and necessary supports at the time that services are provided to participants in the Scheme. Due to the payment and claiming process the Agency may not be aware of all services rendered at the time of closing the financial statements. The Agency makes an estimate of the outstanding liability by reviewing historical payments experience.

One of the outputs from the valuation process is the resulting expected ultimate utilisation rates by support year, where the projected ultimate payments are compared to the aggregated Committed Supports contained within participant's plans in the relevant period. At 30 June 2026, the utilisation rates shown have been calculated using Committed Supports that allow for projected development, which means that they consider the retrospective changes that occur due to plan shortening and other adjustments such as plan indexation. The allowance of future development in the Committed Supports used to estimate the utilisation rates provides a better indication of where the utilisation rates will ultimately land.

To aid comparability, the utilisation rates shown for 2025 have been re-stated to use Committed Supports that allow for projected development. As at 30 June 2026, the expected ultimate utilisation of Committed Supports by support year is as follows:

2013–14:	64.1%	(2025: 64.1%)
2014–15:	74.6%	(2025: 74.6%)
2015–16:	74.7%	(2025: 74.9%)
2016–17:	67.4%	(2025: 67.4%)
2017–18:	70.0%	(2025: 70.0%)
2018–19:	71.2%	(2025: 71.2%)
2019–20:	71.0%	(2025: 71.0%)
2020–21:	72.7%	(2025: 72.7%)
2021–22:	75.1%	(2025: 75.1%)
2022–23:	76.2%	(2025: 76.2%)
2023–24:	77.5%	(2025: 77.5%)
2024–25:	75.6%	(2025: 75.6%)
2025–26:	74.8%	

The above utilisation rates are re-calculated annually by the Scheme Actuary to take into account actual payments made over the year, the latest value of the Participant Plan Provision and the Residential Aged Care (RAC) Payable, as well as retrospective changes in the Committed Supports. For the 2025–26 support year, for each 0.5 percentage point increase/(decrease) in the ultimate utilisation rate, the estimated liability increases/(decreases) by \$343.1 million.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. People and Relationships

This section describes a range of employment and post-employment benefits provided to our employees and our relationships with other key people.

Accounting Policy

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Agency's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

Superannuation

Agency staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Agency makes employer contributions to employee superannuation schemes at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Agency accounts for these contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised at Note 2.3B Other payables represents contributions outstanding at balance date.

Key Accounting judgements and estimates

The liability for long service leave has been determined by reference to the work of the Australian Government Actuary as at 30 June 2026. The estimate of the present value of the liability for long service leave takes into account attrition rates and pay increases through promotion and inflation. The estimate of future costs requires management and independent actuarial assessment of assumed salary growth rates, future on-cost rates, and the experience of employee departures. The future costs are then discounted to present value using market yields on government bonds in accordance with AASB 119.

National Disability Insurance Agency NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.1. Key Management Personnel Remuneration

Key Management Personnel (KMP) are those persons having authority and responsibility for planning, directing, and controlling the activities of the Agency, directly or indirectly. The Agency has determined the Key Management Personnel to be Board members, the Chief Executive, and other members of the Executive Leadership Team. Whilst board members are considered Key Management Personnel, board members do not hold management positions.

Key Management Personnel remuneration is reported in the table below:

	2026 \$'000	2025 \$'000
Note 3.1: Key Management Personnel Remuneration¹		
Short-term employee benefits ^{2, 3}	6,134	5,734
Post-employment benefits	778	724
Other long-term employee benefits	125	116
Termination benefits	-	435
Total Key Management Personnel remuneration expenses⁴	7,037	7,009

The total number of Key Management Personnel that are included in the above table is 27 (2025: 26).

¹ All remuneration in the table above and reported in Appendix 7.2 of the annual report is calculated on an accrual basis.

² Short-term employee benefits include salary and annual leave expenses.

³ Where the Agency engages Key Management Personnel through direct contract arrangements the total contract costs for those individuals are reflected as short-term employee benefits.

⁴ The above Key Management Personnel remuneration excludes the remuneration and other benefits of the Minister and Portfolio Minister. The Minister's and Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Agency. These expenses are reported in the Department of Finance's administered schedules and notes.

3.2. Related Party Disclosures

Related party relationships:

The Agency is an Australian Government controlled entity, which is governed by an independent Board. For reporting purposes, the Agency's related parties are the Department Health, Disability, Ageing, and Services Australia and Key Management Personnel. The definition of Key Management Personnel is included in Note 3.1.

There were no loans to any Key Management Personnel or other related parties during the period (2025: Nil).

Transactions with related parties:

Given the scope of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens and/or may have family members that are participants in the Scheme. These transactions are conducted at arm's length and have not been separately disclosed in this note. A number of Key Management Personnel fall into this category. Where the Agency has had interactions with Services Australia, the financial impact of such interactions has been disclosed in sections 1 and 2 of the financial statements.

Registered Service Providers

Participants who elect to have their plan managed by the Agency must select a registered service provider to deliver the supports in their plan. To become a registered service provider an organisation must submit an application to the NDIS Quality and Safeguards Commission. All applications are assessed against the criteria specified in *National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules 2018*.

Given the scope of the sector in which the Agency operates, Board members may also hold positions with registered service providers. Directors of the Agency are not involved in any decisions to accept or reject applications to register as a service provider. Transactions between the Agency and registered providers are initiated by the participants rather than the Agency, are at arm's length and have not been separately disclosed in this note.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The following cash payments were made to parties related to Key Management Personnel members during the financial year.

		2026 \$'000	2025 \$'000
Board Member	Related party and payments for services rendered by the related party ¹		
Ms Estelle Pearson	Director and Principal at Finity Consulting Pty Ltd (Finity). For professional services connected with Better Housing Data 2024–25.	225	422

¹ All payments in the table above are calculated on a cash rather than accrual basis and therefore may differ from any amounts reported in Note 3.2 and Appendix 7.2 of the annual report.

None of the above Key Management Personnel played any role in Agency decisions in relation to their related party transactions noted above.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4. Managing Uncertainties

This section analyses how the Agency manages financial risks within its operating environment.

4.1. Contingent Assets and Liabilities

Quantifiable Contingencies

As at 30 June 2026, the Agency had a contract with a supplier with quantifiable contingent liabilities (2025: nil). These relate to potential third-party actions to recover expenses arising due to the loss or corruption of Agency data or from significant interruption to the Agency's activities arising from the Agency's use of the supplier's product. The Agency has assessed that it is unlikely that events crystallising these contingent liabilities will occur. If the events did crystallise, the maximum impact to the Agency for each scenario is estimated to be \$3m.

Unquantifiable Contingencies

Contingent asset – Compensation recoveries

There are provisions set out in the Act and the NDIS Compensation Rules that allow the Agency to recover amounts of compensation that have been paid to, or given up by, Scheme participants. These provisions apply to a number of Scheme participant plans, for which compensation recovery decisions have not yet been made at 30 June 2026. A number of potential compensation cases are in progress at 30 June 2026, which may result in future compensation recoveries by the Agency. Due to the unique circumstances of each case, the Agency is currently unable to estimate the amount that may be recoverable from these cases. These amounts will be recognised as income in future periods when the relevant recognition criteria are met. The accounting policy for compensation receipts is included in Note 1.2C.

Contingent liabilities

As at 30 June 2026, the Agency has a contract with a supplier which includes unquantifiable contingent liabilities. These relate to the indemnification of the supplier for expenses arising from alleged or actual violations of any third-party rights arising from the Agency's data, alleged or actual use or misuse of the supplier's intellectual property, software, and subscriptions. The Agency has assessed that it is unlikely that events crystallising these contingent liabilities will occur.

During 2025–26, the Agency was involved in a number of cases before the Administrative Review Tribunal. It is not possible to estimate the amounts of any eventual payments that may be required in relation to these claims.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.2. Financial Instruments

	2026 \$'000	2025 \$'000
Note 4.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	6,055,806	6,228,958
Other receivables	40,339	42,331
Total financial assets at amortised cost	6,096,145	6,271,289
Financial liabilities measured at amortised cost		
Supplier and other payables	160,721	150,491
Total financial liabilities at amortised cost	160,721	150,491
Note 4.2B: Net gains or losses on financial assets		
Financial assets at amortised cost		
Interest revenue	488,166	503,159
Net gains/(losses) on financial assets at amortised cost	488,166	503,159
Net gains/(losses) on financial assets	488,166	503,159

Accounting Policy

Financial Assets

All of the Agency's financial assets have been classified as financial assets measured at amortised cost. Financial assets at amortised costs must be:

1. held in order to collect the contractual cash flows; and
2. their cash flows must be solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive cash or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Trade receivables and other receivables are recognised at the nominal amounts due less any impairment allowance amount. The collectability is assessed periodically with impairment allowances made when there is evidence that the Agency will not be able to collect the debt.

The accounting policy for financial assets is contained in Note 2.1 Financial Assets.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

The effective interest method is a method of calculating the amortised cost of a financial instrument and allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument, or, where appropriate, a shorter period.

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses, using the simplified approach for goods and services receivable and other receivables. Based on the Agency's standard credit terms of 28 days, an expected credit loss allowance is recognised for all goods and services and other receivables outstanding for more than 120 days. Consistent with this policy, an impairment allowance has been recognised for the disputed portion of a contribution from states and territories. The Agency continues to pursue full recovery of this amount and all other impaired debts in accordance with the Agency's debt recovery policy.

Due to their nature the Agency used the general approach to assess pandemic plan provider receivables for impairment. The Agency recognises an expected credit loss allowance for the pandemic plan receivables where providers had debts that had not been offset against claims at an agreed rate unless there was an agreed debt repayment plan in place.

National Disability Insurance Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The simplified impairment approach always measures the loss allowance as the amount equal to the lifetime expected credit losses. The general approach measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

Both the simplified and general impairment approaches always measure the loss allowance as the amount equal to the lifetime expected credit losses.

Financial Liabilities

All of the Agency's financial liabilities have been classified as financial liabilities measured at amortised cost. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis. Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

National Disability Insurance Agency

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5. Other Information

5.1. Current/Non-current Distinction for Assets and Liabilities

	2026	2025
	\$'000	\$'000

Note 5.1: Current/non-current distinction for assets and liabilities

Assets expected to be recovered in:

No more than 12 months

Cash and cash equivalents	6,055,806	6,228,958
Trade and other receivables	86,336	108,527
Other non-financial assets	51,216	36,235
Total no more than 12 months	6,193,358	6,373,720

More than 12 months

Buildings	281,398	211,949
Plant and equipment	14,766	16,452
Computer software	10,702	-
Total more than 12 months	306,866	228,401
Total assets	6,500,224	6,602,121

Liabilities expected to be settled in:

No more than 12 months

Suppliers	834,261	1,281,462
Other payables	44,841	34,062
Unearned revenue	485,618	454,784
Leases	30,913	31,471
Employee provisions	80,830	67,809
Participant plan provisions	2,079,690	2,008,821
Provision for restoration obligations	1,090	3,487
Provision for historical Scheme debt	842	6,295
Total no more than 12 months	3,558,085	3,888,191

More than 12 months

Leases	118,603	119,107
Employee provisions	166,294	126,462
Participant plan provisions	45,472	64,567
Provision for restoration obligations	6,042	3,697
Total more than 12 months	336,411	313,833
Total liabilities	3,894,496	4,202,024

This page has been intentionally left blank.



Greyson, NDIS participant, with mum Samoa

Section 7

Appendices

7.1	Workforce demographics	142
7.2	Remuneration tables	146
7.3	Judicial decisions and external reviews	152
7.4	Parliamentary committee inquiries	155
7.5	Advertising and market research	157
7.6	Climate statement	158
7.7	Compliance with Carer Recognition Act	158
7.8	Privacy obligations	160
7.9	Disclosures relating to procurements and grants	161
7.10	Future Made in Australia Act 2024	161
7.11	Closing the Gap	161
7.12	Correction of material errors in NDIA Annual Report 2024–25	163
7.13	Glossary	164

7.1 Workforce demographics

Table 23. All ongoing employees – current reporting period (2025–26)

State or territory	Man/male full time	Man/male part time	Man/male total	Woman/female full time	Woman/female part time	Woman/female total	Non-binary full time	Non-binary part time	Non-binary total	Prefers not to answer full time	Prefers not to answer part time	Prefers not to answer total	Uses a different term full time	Uses a different term part time	Uses a different term total	Total
NSW	512	29	541	1,437	283	1,720	12	1	13	0	0	0	0	0	0	2,274
Qld	452	18	470	1,305	245	1,550	6	0	6	0	0	0	0	0	0	2,026
SA	229	18	247	550	138	688	4	0	4	0	0	0	0	0	0	939
Tas	44	9	53	87	27	114	1	0	1	0	0	0	0	0	0	168
Vic	1,043	60	1,103	2,118	456	2,574	25	0	25	0	0	0	0	0	0	3,702
WA	185	17	202	454	90	544	2	0	2	0	0	0	0	0	0	748
ACT	228	7	235	411	40	451	6	1	7	0	0	0	0	0	0	693
NT	21	0	21	120	13	133	0	0	0	0	0	0	0	0	0	154
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,714	158	2,872	6,482	1,292	7,774	56	2	58	0	0	0	0	0	0	10,704

Table 24. All non-ongoing employees – current reporting period (2025–26)

State or territory	Man/male full time	Man/male part time	Man/male total	Woman/female full time	Woman/female part time	Woman/female total	Non-binary full time	Non-binary part time	Non-binary total	Prefers not to answer full time	Prefers not to answer part time	Prefers not to answer total	Uses a different term full time	Uses a different term part time	Uses a different term total	Total
NSW	7	0	7	33	2	35	0	0	0	0	0	0	0	0	0	42
Qld	23	2	25	39	1	40	3	0	3	0	0	0	0	0	0	68
SA	5	0	5	11	1	12	0	0	0	0	0	0	0	0	0	17
Tas	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Vic	30	0	30	48	9	57	0	0	0	0	0	0	0	0	0	87
WA	1	0	1	6	1	7	0	0	0	0	0	0	0	0	0	8
ACT	9	1	10	7	1	8	0	0	0	0	0	0	0	0	0	18
NT	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	77	3	80	150	16	166	3	0	3	0	0	0	0	0	0	249

Table 25. All ongoing employees – previous reporting period (2024–25)

State or territory	Man/male full time	Man/male part time	Man/male total	Woman/female full time	Woman/female part time	Woman/female total	Non-binary full time	Non-binary part time	Non-binary total	Prefers not to answer full time	Prefers not to answer part time	Prefers not to answer total	Uses a different term full time	Uses a different term part time	Uses a different term total	Total
NSW	471	26	497	1,387	258	1,645	9	1	10	0	0	0	0	0	0	2,152
Qld	437	16	453	1,283	204	1,487	4	0	4	0	0	0	0	0	0	1,944
SA	243	12	255	534	125	659	5	0	5	0	0	0	0	0	0	919
Tas	40	6	46	87	21	108	1	0	1	0	0	0	0	0	0	155
Vic	970	54	1,024	2,024	398	2,422	22	0	22	0	0	0	0	0	0	3,468
WA	182	14	196	432	81	513	2	0	2	0	0	0	0	0	0	711
ACT	216	5	221	365	35	400	4	0	4	0	0	0	0	0	0	625
NT	22	1	23	126	11	137	0	0	0	0	0	0	0	0	0	160
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2,581	134	2,715	6,238	1,133	7,371	47	1	48	0	0	0	0	0	0	10,134

Table 26. All non-ongoing employees – previous reporting period (2024–25)

State or territory	Man/male full time	Man/male part time	Man/male total	Woman/female full time	Woman/female part time	Woman/female total	Non-binary full time	Non-binary part time	Non-binary total	Prefers not to answer full time	Prefers not to answer part time	Prefers not to answer total	Uses a different term full time	Uses a different term part time	Uses a different term total	Total
NSW	26	2	28	73	1	74	0	0	0	0	0	0	0	0	0	102
Qld	17	1	18	54	4	58	2	0	2	0	0	0	0	0	0	78
SA	11	1	12	28	1	29	0	0	0	0	0	0	0	0	0	41
Tas	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Vic	61	3	64	102	9	111	4	0	4	0	0	0	0	0	0	179
WA	2	0	2	13	1	14	0	0	0	0	0	0	0	0	0	16
ACT	14	0	14	32	2	34	0	0	0	0	0	0	0	0	0	48
NT	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	2
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	132	7	139	304	18	322	6	0	6	0	0	0	0	0	0	467

7.2 Remuneration tables

Table 27. Key management personnel

Name	Position title	Short term benefits – base salary	Short term benefits – bonuses	Short term benefits – other benefits and allowances	Post-employment benefits – superannuation contributions	Other long-term benefits – long service leave	Other long-term benefits – average other long-term benefits	Termination benefits	Total remuneration
Mr Kurt Fearnley AO	Chair of the Board	\$159,579	0	0	\$24,575	0	0	0	\$184,154
Ms Lois Boswell ²	Board Member	\$3,056	0	0	\$471	0	0	0	\$3,527
Mr Asimakis (Mark) Darras	Board Member	\$89,062	0	0	\$13,716	0	0	0	\$102,778
Ms Maryanne Diamond AO ¹	Board Member	\$92,328	0	0	\$14,219	0	0	0	\$106,547
Dr Richard Fejo	Board Member	\$83,598	0	0	\$12,874	0	0	0	\$96,472
Dr Rhonda Galbally AC	Board Member	\$79,798	0	0	\$12,289	0	0	0	\$92,087
Dr Graeme Innes AM	Board Member	\$98,281	0	0	\$15,135	0	0	0	\$113,416
Mrs Joan McKenna Kerr AM ¹	Board Member	\$76,742	0	0	\$11,818	0	0	0	\$88,560

Name	Position title	Short term benefits – base salary	Short term benefits – bonuses	Short term benefits – other benefits and allowances	Post-employment benefits – superannuation contributions	Other long-term benefits – long service leave	Other long-term benefits – average other long-term benefits	Termination benefits	Total remuneration
Dr Denis Napthine AO ¹	Board Member	\$61,048	0	0	\$9,402	0	0	0	\$70,450
Ms Estelle Pearson	Board Member	\$93,656	0	0	\$14,423	0	0	0	\$108,079
Mr Nigel Ray PSM ²	Board Member	\$3,056	0	0	\$471	0	0	0	\$3,527
Ms Jane Spring AM ²	Board Member	\$3,056	0	0	\$471	0	0	0	\$3,527
Ms Leah van Poppel	Board Member	\$218,563	0	0	\$33,373	0	0	0	\$251,936
Dr Ian Watt AC	Board Member	\$89,062	0	0	\$13,716	0	0	0	\$102,778
Ms Rebecca Falkingham PSM ³	NDIA CEO	\$245,937	0	\$859	\$9,000	\$5,869	0	0	\$261,665
Mr Graeme Head AO ⁴	NDIA CEO	\$447,002	0	0	\$25,066	\$10,668	0	0	\$482,736
Mr John Dardaneliotis (Dardo)	Deputy CEO Integrity Transformation and Technology Services	\$474,083	0	0	\$83,449	\$11,735	0	0	\$569,267
Ms Amity Durham	Deputy CEO Participant Experience and Service Design	\$455,230	0	0	\$54,076	\$11,576	0	0	\$520,882

Name	Position title	Short term benefits – base salary	Short term benefits – bonuses	Short term benefits – other benefits and allowances	Post-employment benefits – superannuation contributions	Other long-term benefits – long service leave	Other long-term benefits – average other long-term benefits	Termination benefits	Total remuneration
Mr David Gifford	GM Actuarial/Scheme Actuary	\$389,328	0	\$50,032	\$53,040	\$10,106	0	0	\$502,506
Ms Penelope McKay ⁵	Deputy CEO Partners and Providers	\$458,839	0	0	\$85,142	\$11,877	0	0	\$555,858
Mr Scott McNaughton ⁶	Deputy CEO Service Delivery	\$517,514	0	0	\$82,149	\$13,418	0	0	\$613,081
Ms Janine Mohamed	Deputy CEO First Nations	\$444,869	0	0	\$69,446	\$11,485	0	0	\$525,800
Mr Samuel Porter ¹⁰	Deputy CEO Enabling Services/Chief Operating Officer	\$483,682	0	0	\$30,200	\$12,541	0	0	\$526,423
Mr Matthew Swainson ¹¹	Deputy CEO Legal, Reviews, Actuarial and Data and thereafter Deputy CEO Enabling Services/Chief Operating Officer	\$416,108	0	0	\$30,202	\$10,939	0	0	\$457,249
Mr Andrew Maitland ⁸	Acting Deputy CEO Service Delivery	\$207,688	0	0	\$26,154	\$4,930	0	0	\$238,772
Mr Tom McGregor ⁷	Acting Deputy CEO Legal, Actuarial, Governance and Reviews	\$28,352	0	0	\$2,048	\$668	0	0	\$31,068

Name	Position title	Short term benefits – base salary	Short term benefits – bonuses	Short term benefits – other benefits and allowances	Post-employment benefits – superannuation contributions	Other long-term benefits – long service leave	Other long-term benefits – average other long-term benefits	Termination benefits	Total remuneration
Mr Aaron Verlin ⁹	Acting Deputy CEO Service Design and Improvement	\$363,362	0	0	\$51,418	\$9,327	0	0	\$424,107

Notes:

- 1 Ms Maryanne Diamond AO, Mrs Joan McKenna Kerr AM, Dr Denis Napthine AO – Term expired on 16 June 2026.
- 2 Ms Lois Boswell, Mr Nigel Ray PSM, Ms Jane Spring AM – Joined on 17 June 2026.
- 3 Ms Rebecca Falkingham PSM – Term expired on 16 October 2025.
- 4 Mr Graeme Head AO – Joined on 24 November 2025.
- 5 Ms Penelope McKay – Acted in the position of CEO from 18 October 2025 to 27 October 2025, covering annual leave period for Mr Scott McNaughton: 20 October 2025 to 27 October 2025.
- 6 Mr Scott McNaughton – Acted in the position of CEO from 1 July 2025 to 23 November 2025 and from 13 February 2026 to 17 February 2026.
- 7 Mr Tom McGregor – Acted in the position of Deputy CEO Legal, Actuarial, Governance and Reviews from 6 June 2026 to 30 June 2026.
- 8 Mr Andrew Maitland – Acted in the position of Deputy CEO Service Delivery from 1 July 2025 to 7 December 2025, from 3 April 2026 to 19 April 2026 and from 19 June 2026 to 26 June 2026.
- 9 Mr Aaron Verlin – Acted in the position of Deputy CEO Service Design and Improvement from 1 July 2025 to 7 June 2026.
- 10 Mr Samuel Porter – Resigned on 5 June 2026.
- 11 Mr Matthew Swainson – The Deputy CEO of Legal, Reviews, Actuarial and Data was appointed Deputy CEO Enabling Services/Chief Operating Officer on 6 June 2026.

Table 28. Senior executive remuneration

Total remuneration bands	Number of senior executives	Short-term benefits – average base salary	Short-term benefits – average bonuses	Short-term benefits – average other benefits and allowances	Post-employment benefits – average superannuation contributions	Other long-term benefits – average long service leave	Other long-term benefits – average other long-term benefits	Termination benefits – average termination benefits	Total remuneration – average total remuneration
\$0–\$220,000	46	\$92,408	0	\$148	\$12,801	\$2,397	0	\$7,373	\$115,127
\$220,001–\$245,000	6	\$199,149	0	\$114	\$28,768	\$5,195	0	0	\$233,226
\$245,001–\$270,000	28	\$211,745	0	\$175	\$31,999	\$5,560	0	\$8,914	\$258,393
\$270,001–\$295,000	20	\$226,682	0	\$150	\$35,592	\$5,840	0	\$14,154	\$282,418
\$295,001–\$320,000	19	\$249,547	0	\$703	\$37,999	\$6,450	0	\$13,211	\$307,910
\$320,001–\$345,000	10	\$284,765	0	\$73	\$39,129	\$7,407	0	0	\$331,374
\$345,001–\$370,000	10	\$299,602	0	\$1,875	\$48,706	\$7,768	0	0	\$357,951
\$370,001–\$395,000	6	\$286,428	0	\$1,063	\$41,098	\$7,321	0	\$48,412	\$384,322
\$395,001–\$420,000	3	\$341,514	0	0	\$52,814	\$8,638	0	0	\$402,966
\$445,001–\$470,000	1	\$233,088	0	\$881	\$27,401	\$5,871	0	\$194,828	\$462,069
\$470,001–\$495,000	1	\$201,598	0	\$9,257	\$23,131	\$4,956	0	\$251,081	\$490,023

Table 29. Other highly paid staff

Total remuneration – average total remuneration	\$266,192	\$279,822	\$308,593
Termination benefits – average termination benefits	0	0	0
Other long-term benefits – average other long-term benefits	0	0	0
Other long-term benefits – average long service leave	\$3,958	\$4,097	\$4,298
Post-employment benefits – average superannuation contributions	\$36,456	\$36,589	\$38,224
Short-term benefits – average other benefits and allowances	\$53,944	\$67,280	\$85,994
Short-term benefits – average bonuses	0	0	0
Short-term benefits – average base salary	\$171,834	\$171,856	\$180,077
Number of other highly paid staff	4	4	1
Total remuneration bands	\$265,000–\$270,000	\$270,001–\$295,000	\$295,001–\$320,000

7.3 Judicial decisions and external reviews

The NDIA's operations and decisions are independently reviewed by external organisations. Details of these reviews and their outcomes during 2025–26 are provided below.

Federal Court of Australia

In 2025–26 the Federal Court handed down 8 substantive decisions relating to appeals from the former Administrative Appeals Tribunal (AAT) and the Administrative Review Tribunal (ART) involving the NDIA:

- **NDIA v Jones [2025] FCA 877:** This decision concerned whether the AAT erred in considering the access criteria for early intervention under section 25 of the NDIS Act. The Federal Court decided that the AAT did err and set aside the decision. The matter was remitted to the ART for reconsideration.
- **NDIA v IHY25 (by next friend IHZ25) [2025] FCA 1122:** This decision, made by consent of the parties, found that the ART erred by directing provision of a support that was not an NDIS support and did not afford procedural fairness in relation to another direction. The Federal Court set aside those 2 directions and remitted the matter to the ART.
- **NDIA v Lampard [2025] FCAFC 139:** This decision concerned the access criteria in the NDIS Act and the National Disability Insurance Scheme (Becoming a Participant) Rules 2016. The Full Federal Court found that the ART erred by not assessing impairments and misconstrued substantially reduced functional capacity.

The Court set aside the decision, remitting it to the ART for reconsideration.

- **Pett v NDIA [2025] FCA 1252:** This decision concerned whether the AAT erred in its consideration of a Compensation Reduction Amount under the National Disability Insurance Scheme (Support for Participant – Accounting for Compensation) Rules 2013. The Federal Court found that the AAT did err and set aside the AAT decision. The matter was remitted to the ART for reconsideration.
- **NDIA v Sutherland [2026] FCA 3:** This decision concerned the access criteria in the former NDIS Act. The Federal Court found that the AAT did not err when considering whether a person is likely to require supports under the NDIS for their lifetime and dismissed the appeal.
- **Cali v NDIA [2026] FCA 135:** This decision concerned whether the ART misconstrued section 34(1)(c) and (d) of the NDIS Act or reached contradictory conclusions. The Federal Court held the ART had not erred in its decision, and the appeal was dismissed.
- **CEO of the NDIA v Eastham [2026] FCA 147:** This decision concerned whether the ART erred in considering section 34(1)(aa) and applying the National Disability Insurance Scheme (Getting the NDIS Back on Track No. 1) (NDIS Supports) Transitional Rules 2024. The Federal Court found that, under section 34(1)(aa), an impairment need only be a contributing reason for a support under the NDIS. The Court also found that the ART did not err in its construction of the transitional rules and dismissed the appeal.

- **NDIA v Caterson [2026] FCA 287:** This decision concerned specialist disability accommodation funding limits in the National Disability Insurance Scheme (Specialist Disability Accommodation) Rules and the Pricing Arrangements for Special Disability Accommodation 2023–24. The Federal Court held that the AAT did err in its decision, and the matter was remitted to the ART for reconsideration.

Administrative Review Tribunal

The ART is responsible for independently reviewing a range of decisions made under the NDIS Act, including decisions about whether a person meets the access criteria to become a participant in the NDIS and decisions relating to supports provided under the NDIS Act.

In 2025–26 NDIS participants lodged 9,521 applications for external merits review in the ART. There were 7,678 cases finalised during 2025–26, 96% (7,383) of which were finalised through alternative dispute resolution without requiring a substantive hearing. The ART handed down 295 hearing decisions in 2025–26. It affirmed 170 (58%) decisions, varied 28 (9%) decisions and set aside 97 (33%) decisions. As at 30 June 2026, there were 7,036 open ART applications. This was a 36% increase in open cases from the same time last year (5,185 cases as at 1 July 2025).

As part of the ART, the Guidance and Appeals Panel (GAP) is a forum that provides a way to escalate issues and ensure the quality of ART decisions. It can decide cases about issues that may have a wide impact on administrative decision-making and also those where an ART decision has been made that may contain a mistake affecting

the outcome of the NDIA's original review. In 2025–26 there were 45 referrals to the GAP in relation to NDIS matters, of which 7 were accepted, and the GAP handed down 5 decisions involving the NDIA.

In all ART (including GAP) matters, the NDIA focuses on taking a participant-centric approach, ensuring fair and timely outcomes for participants and, as far as practicable, resolving disputes early and quickly.

NDIS Quality and Safeguards Commission

The NDIS Quality and Safeguards Commission is an independent agency established to regulate and register NDIS providers; monitor their compliance with the NDIS Code of Conduct and the NDIS Practice Standards; receive and respond to concerns, complaints and reportable incidents; and provide education, guidance and best practice education to NDIS providers. It also conducts investigations and enforcement actions and coordinates nationally consistent NDIS worker screening with the states and territories.

The NDIA works with the NDIS Quality and Safeguards Commission to resolve matters within each organisation's respective areas of responsibility under the NDIS Act. A Joint Operational Protocol governs the working arrangements between the NDIA and the NDIS Quality and Safeguards Commission.

Australian National Audit Office reports

In 2025–26 the Australian National Audit Office (ANAO) began 3 performance audits involving the NDIA: *Design and implementation of the Participants, Platforms and Processes (3P) program*; *Effectiveness of the Fraud Fusion Taskforce*; and *Market stewardship in the care and support economy*. All audits are underway and due for completion during 2026–27.

Freedom of information

Under the *Freedom of Information Act 1982* (Cth) (FOI Act), a person may request access to documents held by the NDIA.

In 2025–26 the NDIA received 3,718 requests for information under the FOI Act and 55 requests for internal review of an FOI decision.

The Office of the Australian Information Commissioner notified the NDIA that it had received 226 applications for an Information Commissioner review of a decision.

No applications for review by the ART were made in the period and there were no higher court appeals.

Participant Information Access Scheme

The Participant Information Access (PIA) Scheme allows for participants and their representatives to access their personal information under the NDIS Act without needing to make a formal application under the FOI Act.

In 2025–26 the NDIA received 13,648 PIA requests.

Commonwealth Ombudsman

The Commonwealth Ombudsman considers complaints from individuals, groups or organisations about administrative actions and decisions of Australian Government agencies, including the NDIA, under the *Ombudsman Act 1976* (Cth).

The NDIA assists the Commonwealth Ombudsman to address complaints by accepting complaint transfers and providing information and documents in response to Ombudsman enquiries, requests and formal notices. In 2025–26 the Commonwealth Ombudsman referred 175 complaints to the NDIA.

Merit Protection Commissioner

The Merit Protection Commissioner (MPC) is an independent statutory office that provides employment services to the APS and the Parliamentary Service. The MPC reviews certain APS engagement and promotion decisions, as well as a range of workplace decisions that may impact APS employees, such as leave requests, misconduct outcomes and performance management. It also offers recruitment and inquiry services to agencies.

In 2025–26 the NDIA had one open/ongoing application from the previous financial year and 4 new applications submitted to the MPC concerning workplace decisions. As of 30 June 2026, as a result of MPC recommendations:

- 2 of the NDIA's original decisions were confirmed

- 3 applications were determined not reviewable.

Other judicial decisions and external reviews

- **Australian Human Rights Commission:** In 2025–26 the NDIA received 23 complaints, of which 12 remained open at the end of the financial year.
- **Fair Work Commission:** In 2025–26 the NDIA received 15 applications, of which 2 remained open at the end of the financial year.
- **Federal Circuit and Family Court of Australia:** In 2025–26 the NDIA received 16 applications, of which 12 remained open at the end of the financial year.

7.4 Parliamentary committee inquiries

The NDIA provided evidence, submissions or both to the following parliamentary committee inquiries during 2025–26.

Joint Standing Committee on the National Disability Insurance Scheme

In 2025–26 the NDIA participated in 3 inquiries by the Joint Standing Committee on the National Disability Insurance Scheme (JSC):

- **Annual Report No. 1 of the 48th Parliament:** The NDIA appeared at a public hearing in Canberra on 22 October 2025. The JSC tabled its final report on 11 March 2026.
- **Integrity of the NDIS:** The NDIA provided evidence through a portfolio submission led by the Department of Health, Disability and Ageing in April 2026 and appeared at a public hearing in Canberra on 1 May 2026. The JSC tabled its final report on 2 July 2026.

- **NDIS participant experience in rural, regional and remote Australia:** This inquiry lapsed when the JSC ceased to exist at the dissolution of the House of Representatives on 28 March 2025. However, its final report was tabled on 6 November 2025.

Senate Community Affairs Legislation Committee

In 2025–26 the NDIA participated in 3 inquiries by the Senate Community Affairs Legislation Committee:

- **2025–26 Supplementary and Additional Senate Estimates and 2026–27 Budget Estimates:** The NDIA provided evidence during 4 public hearings.
- **NDIS Amendment (Integrity and Safeguarding) Bill 2025:** The NDIA provided evidence through a portfolio submission led by the Department of Health, Disability and Ageing in January 2026 and appeared at a public hearing in Canberra on 24 February 2026.

- The committee tabled its final report on 20 March 2026.
- **NDIS Amendment (Securing the NDIS for Future Generations) Bill 2026:** The NDIA provided evidence through a portfolio submission led by the Department of Health, Disability and Ageing in June 2026 and appeared at 2 public hearings in Canberra on 10 and 11 June 2026. The committee tabled its interim report on 23 June 2026.

Senate Community Affairs References Committee

In 2025–26 the NDIA participated in an inquiry into epilepsy in Australia by the Senate Community Affairs References Committee. The NDIA provided evidence through a joint submission led by the Department of Health, Disability and Ageing in April 2026 and appeared at a public hearing in Canberra on 26 June 2026.

Joint Committee of Public Accounts and Audit

In 2025–26 the NDIA participated in 2 inquiries by the Joint Committee of Public Accounts and Audit:

- **Inquiry into Commonwealth Financial Statements 2023–24 and 2024–25:** The NDIA provided evidence through an NDIA submission in December 2025.
- **Inquiry into the administration of the NDIS:** The NDIA provided evidence through an NDIA submission in February 2026 and appeared at a public hearing in Canberra on 23 April 2026.

House of Representatives Standing Committee on Health, Aged Care and Disability

In 2025–26 the NDIA participated in an inquiry into the Thriving Kids initiative by the House of Representatives Standing Committee on Health, Aged Care and Disability. The NDIA provided evidence through a whole of Australian Government submission and appeared at a public hearing on 21 October 2025. The committee tabled the final report on 4 February 2026.

7.5 Advertising and market research

The following information is provided in accordance with section 311A of the *Commonwealth Electoral Act 1918* (Cth) and discloses payments above \$17,300.00 (including GST), as specified by the Australian Electoral Commission, to advertising, market research, polling, direct mail and media advertising organisations.

Tables 30 to 34 show details of payments to advertising organisations, market research organisations, polling organisations, direct mail organisations and media advertising organisations. The total of payments made to reportable organisations in 2025–26 was \$1,399,560.48.

Table 30. Payments to advertising organisations in 2025–26

Organisation	Service provided	Amount paid \$ (including GST)
Universal McCann	Recruitment advertising	\$142,381.60
	Total:	\$142,381.60

Table 31. Payments to market research organisations in 2025–26

Organisation	Service provided	Amount paid \$ (including GST)
Hall and Partners Pty Ltd	Community sentiment insights	\$283,800.00
Verian Group Australia Pty Ltd	Market research	\$534,182.00
Where to Research	Market research	\$387,640.00
	Total:	\$1,205,622.00

Table 32. Payments to polling organisations in 2025–26

Organisation	Service provided	Amount paid \$ (including GST)
Nil		

Table 33. Payments to direct mail organisations in 2025–26

Organisation	Service provided	Amount paid \$ (including GST)
National Mailing and Marketing Pty Ltd	Mail and booklets distribution	\$51,556.88
	Total:	\$51,556.88

Table 34. Payments to media advertising organisations in 2025–26

Organisation	Service provided	Amount paid \$ (including GST)
Nil		

7.6 Climate statement

Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities and the actions taken to manage them.

As a Tranche 1 entity, the NDIA is required to include climate-related disclosures within its annual reporting suite. The NDIA Climate Disclosure Report has been prepared in accordance with the Year 2 Reporting Provisions and is available on the [Transparency Portal](#).

7.7 Compliance with Carer Recognition Act

Through the *Carer Recognition Act 2010* (Cth), the Australian Government recognises the exceptional contribution made by unpaid carers. The Act stipulates that carers should have the same rights, choices and opportunities as other Australians.

The NDIA consults with carer organisations to develop support mechanisms and implement reforms. Consultation ensures programs and services continue to consider the needs of carers in addition to those of people with disability and meet the requirements of the Act.

Staff awareness and understanding

The NDIA promotes staff awareness and understanding of the principles of the *Carer Recognition Act 2010* and the Statement for Australia's Carers through online tools and resources. The NDIA provides guides on the support available to employees with caring responsibilities and also those who support people with caring responsibilities.

Workplace support for carers

The NDIA complies with its obligations under the *Carer Recognition Act 2010* and adheres to the principles of the Statement for Australia's Carers.

The NDIA's Enterprise Agreement 2024–27 and human resources policies are also developed having regard to the Statement for Australia's Carers. The NDIA supports carers in the workplace through its employment policies, including flexible working arrangements and access to carer's leave.

Recognition of the role of carers

The NDIA recognises the essential role carers play in supporting people with disability to pursue their goals. NDIA staff are encouraged to listen to carers and support them in their role.

The NDIA includes information in each participant's plan about the support they receive from their carers. When developing the participant's plan, the NDIA focuses on capacity building and social and economic inclusion for participants. This

includes support to build the participant's independence, daily life supports and short breaks or respite. These supports are important in helping carers to sustain their caring role.

The NDIA recognises that increasing the capacity of the community to help people with disability and increasing community and workforce participation of people with disability improves the situation of carers.

The NDIA encourages feedback from carers to inform improvements to the way the NDIS supports their needs.

The NDIA also engages with participant and carer stakeholder groups to revise and test tools and resources that help them. These are published on the NDIS website to help them understand the valuable role carers play in helping participants to increase their community and workforce participation.

Consultation with carers

Carers and carer representative organisations play a significant role supporting NDIS reforms. In 2025–26 the NDIA worked closely with carers and carer organisations to help shape the participant experience of the new way of planning, as well as other priority NDIS reforms. For example:

- Carers Australia and the National Mental Health Consumer and Carer Forum are both members of the NDIA's Disability Representative and Carers Organisations Forum, which meets quarterly with the NDIA's Chief Executive Officer and senior leaders. The NDIA provides funding for their participation in the forum and other consultation activities.

- The National Mental Health Consumer and Carer Forum, and Mental Health Carers Australia, are members of the National Mental Health Sector Reference Group, which meets quarterly to foster a strong working partnership between the mental health sector and the NDIA.
- Carers Australia meets monthly with the NDIA through the Stakeholder Engagement Model to discuss key issues and priorities for its members.
- Carers Australia is a member of the Participant Safeguarding Co-design Working Group. The aim of the group is to support people to create safeguards that suit their individual needs, match their level of risk and support them to take part in their communities. The group held 7 sessions between July 2025 and June 2026.
- The NDIA has also engaged Carers Australia to deliver a series of co-design sessions on improving our risk assessment and safeguarding processes. To date, Carers Australia has delivered 2 sessions involving 20 carers or supporters.
- Carers Australia takes part in the Navigator Co-design Working Group, which gives advice to the NDIA on the future Navigator service. This group held 7 meetings between July 2025 and June 2026.

7.8 Privacy obligations

The NDIA meets its privacy obligations under the *Privacy Act 1988* (Cth) and the *NDIS Act*.

The NDIA follows the Australian Privacy Principles, the Notifiable Data Breaches Scheme, and the Australian Government Agencies Privacy Code. The NDIA maintains a privacy policy, a privacy management plan and registers for incidents and impact assessments.

The NDIA promotes privacy awareness through a Privacy Champion and privacy officers. Staff complete mandatory training and receive regular updates to support their understanding of privacy responsibilities.

Staff are regularly reminded of their responsibilities under privacy law, with a focus on respecting the privacy and dignity of people with disability.

7.9 Disclosures relating to procurements and grants

The NDIA procurement and grants activities are guided by internal procurement and grants processes, consistent with its status as a corporate Commonwealth entity under the *Public Governance, Performance and*

Accountability Act 2013 (Cth). Procurement and grant activities were done in accordance with the applicable internal frameworks that support accountability, probity and value for money.

7.10 Future Made in Australia Act 2024

Not applicable.

7.11 Closing the Gap

The NDIA continues to progress actions that support Closing the Gap outcomes. In 2025–26 we focused on strengthening cultural safety, improving access to services and increasing engagement with First Nations communities and organisations.

In March 2026 the NDIA publicly released its Statement of Commitment to Closing the Gap, reaffirming the NDIA's commitment to self-determination, cultural safety, partnership and improving outcomes for First Nations participants, families and communities. The Statement of Commitment is the foundation for implementing the NDIS First Nations Strategy 2025–30 and reinforces the NDIA's ongoing commitment to the National Agreement on Closing the Gap.

In 2025–26 the NDIA began to implement the NDIS First Nations Strategy 2025–30. Our initial activities to deliver the strategy's long-term outcomes included implementation planning and engaging with First Nations participants, communities, representative organisations, Aboriginal Community Controlled Organisations and service providers. Insights from these engagements will inform our implementation priorities. In 2026–27 we will continue our implementation activities to embed First Nations voices, cultural safety and better participant outcomes across the NDIA.

The NDIA also continued to develop our Cultural Safety Plan. The plan is designed to embed cultural safety principles across organisational systems, decision-making and service delivery. It is supported by a tailored learning and capability program for

employees and seeks to strengthen culturally safe practices across the NDIA.

Our First Nations Workforce Strategy 2026–30 and Cultural Safety Plan will assist us to build a culturally capable workforce and position the NDIA as an employer of choice for First Nations peoples. The initiatives will support the integration of cultural safety in the NDIA and improve outcomes for First Nations participants and employees. We will begin to implement both initiatives from July 2026.

On 1 June 2026 the NDIA launched First Nations Connect – a dedicated phone service for Aboriginal and Torres Strait Islander people with disability, their families and carers. The service provides a culturally responsive pathway into the NDIS by connecting callers with specially trained staff. It was developed in response to feedback from First Nations participants and communities that they wished to talk with call centre staff who understand identity and community life, respect cultural values and can explain the NDIS clearly. First Nations Connect is part of the NDIA's broader commitment to improving participant experience, strengthening trust and ensuring First Nations peoples can access information to make informed decisions about their lives. The service contributes to the NDIA's commitment to Closing the Gap, including Priority Reform 4 and Target 17, by supporting greater access to culturally safe and responsive services.

The NDIA is also developing a First Nations market and sector development strategy, which is expected to be released in 2026–27. Between November 2025 and February 2026 we consulted on the strategy, including by engaging with First Nations NDIS providers,

providers delivering services to First Nations participants, and Aboriginal Community Controlled Health Organisations (ACCHOs). The feedback we gathered through these consultations is helping us develop the strategy, identify opportunities to strengthen culturally responsive disability services and build First Nations sector capability.

The NDIA continued its partnership with the National Aboriginal Community Controlled Health Organisation (NACCHO) and its jurisdictional affiliates to strengthen culturally safe service delivery and support participation of the ACCHO sector in the NDIS. NACCHO provided advice on a range of NDIA initiatives and completed a policy and data mapping paper that examined opportunities and barriers for the sector. The work is informing future engagement, communications and capability-building activities. In 2026–27 NACCHO will deliver a further paper identifying priority actions and case studies to support ongoing collaboration between the NDIA and the community-controlled sector.

The NDIA is also strengthening its approach to measuring outcomes and impact for First Nations people with disability. In 2025–26 we progressed work on monitoring, evaluation and impact frameworks to support implementation of the First Nations Strategy and related initiatives. For example, we developed program logics, impact measures and data approaches that will help the NDIA better understand participant outcomes, assess the effectiveness of initiatives and support continuous improvement through evidence-informed decision-making. This work will strengthen accountability and help ensure investments contribute to meaningful outcomes for First Nations participants and communities.

7.12 Correction of material errors in NDIA Annual Report 2024–25

Advancing workplace inclusion for people with disability

The NDIA Annual Report 2024–25 contained an error in section 5.3, Disability and diversity. Specifically, the first dot point under the heading ‘Advancing workplace inclusion for people with disability’ was incorrect. The dot point should read:

- ‘Providing APS staff with access to up to 10 days of paid disability leave per calendar year under the miscellaneous leave policy for the purpose of appointments, activities or managing **conditions** related to their disability.’

7.13 Glossary

Abbreviations and acronyms

Table 35. Abbreviations and acronyms

Abbreviation/acronym	Definition
AASB	Australian Accounting Standards Board
AAT	Administrative Appeals Tribunal
AC	Companion of the Order of Australia
ACT	Australian Capital Territory
ACCHO	Aboriginal Community Controlled Health Organisation
AFSR	Annual Financial Sustainability Report
AICD	Australian Institute of Company Directors
AM	Member of the Order of Australia
ANAO	Australian National Audit Office
ANZSOG	Australia and New Zealand School of Government
AO	Officer of the Order of Australia
APS	Australian Public Service
ART	Administrative Review Tribunal
Ashton Review	2024 Review of Security and Safety at NDIA
BARC	Board Audit and Risk Committee
CALD	culturally and linguistically diverse

Abbreviation/acronym	Definition
CCTV	closed-circuit television
CDoF	Crack Down on Fraud program
CEO	Chief Executive Officer
Cth	Commonwealth
DHDA	Department of Health, Disability and Ageing
DRMC	Disability Reform Ministerial Council
ECA	Early Childhood Approach
FCA	Federal Court of Australia
FCAFC	Federal Circuit and Family Court of Australia
FFT	Fraud Fusion Taskforce
FIAA	Fellow of the Institute of Actuaries of Australia
FOI Act	<i>Freedom of Information Act 1982 (Cth)</i>
FWC	Fair Work Commission
G20	Group of Twenty
GAP	Guidance and Appeals Panel
GST	goods and services tax
IAC	Independent Advisory Council
IPAA	Institute of Public Administration Australia
JSC	Joint Standing Committee on the National Disability Insurance Scheme

Abbreviation/acronym	Definition
LGBTIQA+	Lesbian, gay, bisexual, transgender, intersex, queer, and asexual
MBE	Member of the Order of the British Empire
MP	Member of Parliament
MPC	Merit Protection Commissioner
n/a	not applicable
NACCHO	National Aboriginal Community Controlled Health Organisation
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NDIS Act	<i>National Disability Insurance Scheme Act 2013 (Cth)</i>
NDIS Commission	NDIS Quality and Safeguards Commission
NSW	New South Wales
NT	Northern Territory
OAM	Medal of the Order of Australia
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013 (Cth)</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014 (Cth)
PIA Scheme	Participant Information Access Scheme
PSG	Participant Service Guarantee
PSM	Public Service Medal
Qld	Queensland

Abbreviation/acronym	Definition
SA	South Australia
Scheme	National Disability Insurance Scheme
SDA	specialist disability accommodation
SES	Senior Executive Service
SIL	supported independent living
Tas	Tasmania
Vic	Victoria
WA	Western Australia
WHS Act	<i>Work Health and Safety Act 2011 (Cth)</i>

Definitions

Table 36. Definitions

Term	Definition
Administrative Appeals Tribunal	An independent body that reviewed administrative decisions made under Commonwealth laws. It was abolished on 14 October 2024 and replaced with the Administrative Review Tribunal (external) .
Administrative Review Tribunal	Established by the Administrative Review Tribunal Act 2024 (external) and commenced operation on 14 October 2024. It replaced the former Administrative Appeals Tribunal. The tribunal reviews decisions made by Australian Government agencies, departments and ministers.
Agency	The National Disability Insurance Agency (NDIA).

Term	Definition
Crack Down on Fraud program	A program of improvements to the NDIA and the NDIS information and communications technology systems and processes. It aims to detect, prevent and respond to fraud.
Disability sector	Organisations and sole traders that deliver disability support services, and the peak bodies that represent them.
Early childhood approach	An approach tailored to the needs of children and their families. Children younger than 6 with developmental delay or developmental concerns, and children younger than 9 with disability, are supported through this approach.
Fraud Fusion Taskforce	A partnership between 25 government agencies, including the NDIA, Services Australia, NDIS Quality and Safeguards Commission, and law enforcement agencies and regulators. The taskforce aims to improve how government agencies work together to quickly detect, resolve and prevent fraud and serious organised crime in the NDIS and other government programs.
Local area coordination partners	Local organisations funded by the NDIA to deliver local area coordination services to people with disability aged between 9 and 64.
New Framework Planning	A new way of working with participants to assess their support needs and develop their plans. We will begin rolling it out from 1 April 2027.
Participant Service Charter	Outlines the NDIA's commitment to participants in how they can expect to be treated when they deal with the NDIA and partners in the community organisations.
Participant Service Guarantee	Sets timeframes for key NDIS processes and decisions. The NDIA must make decisions about access, plan reassessments, variations and reviews, and nominee changes within these timeframes.

Term	Definition
Partners in the community	<p>Community-based organisations funded by the NDIA to help deliver the NDIS in some parts of Australia. This includes early childhood partners and local area coordinators. They are also known as ‘NDIS partners’.</p> <p>Partners help people with disability to connect with services and supports in their local community.</p>
Plan	An NDIS plan is created with the participant and includes funding to buy NDIS supports for everyday life and to work towards the participant’s goals. Each participant has their own individual plan.
Scheme	The National Disability Insurance Scheme (NDIS).
Scheme reforms	<p>The actions being taken to make the NDIS stronger. It includes changes brought about or recommended by:</p> <ul style="list-style-type: none"> • changes to NDIS legislation (external) • Independent Review into the NDIS (external) • Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (external).
Specialist disability accommodation	Housing for people with extreme functional impairment or very high support needs. It has features that help residents live more independently.
Strategic Commissioning Framework	The Australian Public Service (APS) Strategic Commissioning Framework is part of the Government’s commitment to reduce outsourcing and strengthen the capability of the APS.
Supported independent living	Funding for a support worker to help a participant 24 hours a day, 7 days a week with daily tasks (e.g. personal care, cooking meals).
Thriving Kids	Thriving Kids will support children aged 8 and under who need extra help with their development. It will help identify developmental needs earlier and connect children and families to the right support.



Jai, NDIS participant

Section 8

Indexes

8.1	Compliance indexes	172
8.2	Alphabetical index	180

8.1 Compliance indexes

Public Governance, Performance and Accountability Rule 2014 (PGPA Rule)

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires that this table be included in entities' annual reports.

Table 37. Compliance with the Public Governance, Performance and Accountability Rule 2014

Section of PGPA Rule	Part of report	Description	Requirement
17BE		Contents of the annual report	
17BE(a)	1.5	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	1.4	A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)	1.4	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)	4.1	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	4.1	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)	4.1	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory

Section of PGPA Rule	Part of report	Description	Requirement
17BE(f)	4.1	Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)	2	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)	4.1	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	4.1	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	4.2	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	5.1 7.1	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory
17BE(l)	1.1	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory

Section of PGPA Rule	Part of report	Description	Requirement
17BE(m)	4.1	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	6.2	<p>For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST):</p> <p>(a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and</p> <p>(b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions</p>	If applicable, mandatory
17BE(p)	1.5 6.2	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	7.3	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)	7.3 7.4	<p>Particulars of any reports on the entity given by:</p> <p>(a) the Auditor-General (other than a report under section 43 of the Act); or</p> <p>(b) a Parliamentary Committee; or</p> <p>(c) the Commonwealth Ombudsman; or</p> <p>(d) the Office of the Australian Information Commissioner</p>	If applicable, mandatory

Section of PGPA Rule	Part of report	Description	Requirement
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	4.1	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	4.1	The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
17BE(ta)	5.7 7.2	Information about executive remuneration	Mandatory
17BF		Disclosure requirements for government business enterprises	
17BF(1)(a)(i)	6.2	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory

Section of PGPA Rule	Part of report	Description	Requirement
17BF(1)(a) (ii)	6.2	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory
17BF(1)(b)	6.2	Information on dividends paid or recommended	If applicable, mandatory
17BF(1)(c)	6.2	Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
17BF(2)	6.2	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory
17BG		Additional requirement for prescribed corporate Commonwealth entities	
17BG(2)	N/A	An assessment of the entity's performance against the Commonwealth Procurement Rules during the reporting period	If applicable, mandatory

The NDIS Act

Table 38. Compliance with the *National Disability Insurance Scheme Act 2013*

Section of NDIS Act	Part of report	Description	Requirement
Chapter 6, Part 5, subsection 172			
(2)(a)	1.5	Details of any directions given under section 121 in the period	Mandatory
(2)(b)	1.5	Details of any statements given under section 125 in the period	Mandatory
(2)(c)	3 6.2	Information (including statistics) and analysis that relates to either or both of the following in the period: (i) participants; (ii) funding or provision of supports by the Agency	Mandatory
(3)	3	The Minister may, by legislative instrument, prescribe particular information, or analysis, described in paragraph (2)(c) that must be included in the annual report	Mandatory (if applicable)
(4)(a)	3	The summary, that was prepared under section 180B when the annual report was being prepared, of the annual financial sustainability report prepared then	Mandatory

Section of NDIS Act	Part of report	Description	Requirement
(4)(b)	3.5	The report of the reviewing actuary's review under subsection 180E(2) of the summary mentioned in paragraph (4)(a)	Mandatory
Chapter 6, Part 6A, subsection 180b			
(1)(a)	3	<p>(1) The scheme actuary must do all of the following each time an annual report is being prepared by the Board members under section 46 of the <i>Public Governance, Performance and Accountability Act 2013</i>:</p> <p>(a) assess:</p> <ul style="list-style-type: none"> (i) the financial sustainability of the National Disability Insurance Scheme (ii) risks to that sustainability (iii) on the basis of information held by the Agency, any trends in provision of supports to people with disability; 	Mandatory
<u>(1)(b)</u>	3	(b) consider the causes of those risks and trends;	Mandatory
<u>(1)(c)</u>	3	(c) make estimates of future expenditure of the National Disability Insurance Scheme;	Mandatory

Section of NDIS Act	Part of report	Description	Requirement
(1)(d)	3	(d) prepare a report of that assessment, consideration and estimation;	Mandatory
(1)(e)	3	(e) prepare a summary of that report that includes the estimates described in paragraph (c).	Mandatory

8.2 Alphabetical index

A

- abbreviations, 164–7
 - Aboriginal Community Controlled Health Organisations (ACCHO), 27, 162
 - Aboriginal Community Controlled Organisations, 27, 161
 - Accessibility and Inclusion Service Desk, 43, 96
 - accountable authority, 24, 65, 78
 - details of, 77
 - Acknowledgement of Country, 6
 - Acknowledgment of people with disability, 10
 - acronyms, 164–7
 - activities, key, 19, 25, 29, 42
 - actuaries
 - Reviewing Actuary, 65
 - Scheme Actuary, 65
 - Administrative Appeals Tribunal (AAT), 152
 - Administrative Review Tribunal (ART), 152, 153
 - Guidance and Appeals Panel (GAP), 153
 - advertising, 157–8
 - Annual Financial Sustainability Report (AFSR) 2025–26, 7, 54
 - letter from independent actuary, 59–60
 - annual performance statements, 23–51
 - Statement of Preparation, 24
 - annual report 2024–25
 - correction of material errors, 163
 - application for NDIS process, 34
 - Ashton Review, 92–3
 - audit, 84–5
 - external, 78
 - independent audit report, 102–5
 - internal, 85
 - Audit and Risk Committee, 78, 84
 - attendance, 80–1
 - Charter, 80
 - members, 78
 - members' remuneration, 80–1
 - role, 78
 - Audit Branch, 84–5
 - Auslan interpretation, in-house, 43, 96
 - Australian Human Rights Commission (AHRC), 155
 - Australian National Audit Office (ANAO), 78, 85, 154
 - audits, 25, 154
 - reports, 154
 - Australian Privacy Principles, 160
 - Australian Public Service (APS)
 - Code of Conduct, 98
 - Employee Census, 16, 43, 95
 - employees, 92
 - Employment Principles, 98
 - Strategic Commissioning Framework, 92
 - Values, 98
 - Australia's Disability Strategy, 64
 - autism, 28
- ### B
- Belonging Framework, 44
 - Bennison, Vaughn, 82
 - Boswell, Lois, 74, 77, 79, 146
 - Boyce, Dr Sharon, 82
 - Burner, Gavin, 82–3
 - Gavin Burner Excellence in Diversity and Inclusion award, 83
 - business continuity management, 84
 - Butler, Hon Mark, 7, 64, 87
- ### C
- Carer Recognition Act 2010* (Cth), 158, 159
 - carers
 - awareness and understanding, 159

- consultation with, 12, 158, 159–60
- role, recognition of, 159
- workplace support for, 159
- Carers Australia, 159, 160
- Chair, 66, 77
 - letter of transmittal, 7
 - message from, 13–14
 - remuneration, 99, 146
 - Statement of Preparation, 24
 - Statement re financial statements, 106
- Chief Executive Officer (CEO), 14, 83
 - Deputies, 83
 - message from, 15–16
 - remuneration, 99, 147
 - responsibilities, 83
 - Statement of Preparation, 24
 - statement re financial statements, 106
- children
 - early childhood, 26, 28, 38, 96
 - Thriving Kids program, 28, 82, 156
- Children, Young People and Families Reference Group, 82
- Claim Integrity Interventions measure, 41
- claims
 - high-risk, 41, 44
 - integrity checks, 26, 40–1, 44
 - pre-payment team, 41, 44, 86
 - unsubstantiated, 41
- climate statement, 158
 - Commonwealth Climate Disclosure Policy, 158
 - NDIA Climate Disclosure Report, 158
- Closing the Gap, 161–2
 - Priority Reforms, 27
 - Statement of Commitment, 27, 161
- Comcare, 93, 94
- Comcover, 83
- committees, 78–9
 - attendance, 79
- Commonwealth Climate Disclosure Policy, 158
- Commonwealth Electoral Act 1918 (Cth)*, 157

- Commonwealth Ombudsman, 154
- Commonwealth Performance Framework, 25
- community awareness, 18, 20
- community supports, 37, 38, 97
- complaints, 153, 154, 155
 - Commonwealth Ombudsman, referred from, 154
 - open, remaining, 155
- compliance indexes, 174–81
- conduct policies, 98–9
- consultation, 12
 - activities, 12
 - carers, with, 12, 158, 159–60
 - disability representative organisations, with, 12
 - First Nations people, with, 12, 27, 162
 - Independent Advisory Council, by, 82
 - participants, with, 12
 - pricing, on, 51
 - providers, with, 12
- contractors, 92
- corporate governance, 64–83
- Corporate Plan 2025–26, 3, 25, 26, 28
 - performance against targets, overview, 11, 25
 - strategic direction, 25
- Crack Down on Fraud (CDoF) program, 85, 86
- criminal convictions, 86
- cultural safety, 95, 161, 162
- Cultural Safety Plan, 27, 161–2
- culturally and linguistically diverse (CALD) workplace, 43, 95
 - CALD Inclusion Plan, 95
- culture, workplace, 16, 79, 84, 95, 98–9

D

- Dardo, John, 83, 147
- Darras, Mark, 71, 77, 78, 79, 81, 146
- definitions, 167–9
- Department of Finance
 - Assurance Review Framework, 86
- Department of Health, Disability and Ageing (DHDA), 10, 13, 26, 51

Department of Social Services, 31
 developmental delay, 28
 Diamond, Maryanne, AO, 69, 77, 79, 80, 146
 digital enrolment, proposed, 85
 digital services, 87
 mobile app, 87
 disability and diversity, 43–4, 95–6
 Australia’s Disability Strategy, 64
 Disability Champion, 43
 inclusion and diversity, 43, 95
 Disability Reform Ministerial Council (DRMC), 64–5
 DRMC communiques, 65
 quarterly reports to, 49
 Disability Representative and Carers Organisations Forum, 159
 disability support
 market, 50
 system, 10
 workers, minimum wage for, 56
 diversity, 95–6
 diversity groups, staff identifying as belonging, 95
 inclusion and diversity, 43, 95
 targets, 11, 26
 Durham, Amity, 83, 147

E

early childhood, 26, 28
 partners, 38, 96, 97
 early intervention, 28
 electronic claiming system for providers, 21
 employment, participants see performance measure 1.1 (participant employment rate)
 End Stage Gateway Review, 86
 engagement activities, NDIA, 12
 Enterprise Agreement 2024–27, 99, 159
 environmental performance see climate statement
 Equity and Inclusion Reference Group, 82
 Executive Leadership Team, 83, 84
 executive remuneration, 99, 146–9, 150
 expenses, 26, 39
 annualised growth rate, 39
 comparison with June 2025 projections, 56
 estimated impact of Scheme reforms, 57
 initiatives to manage, 40
 June 2026 projections, 55
 risks and uncertainties, 58
 external audit, 78
 external reviews, 152–5

F

Fair Work Commission (FWC), 56, 58, 155
 Falkingham, Rebecca, 16, 147
 Fearnley, Kurt, AO, 66, 77, 78, 79, 146
 letter of transmittal, 7
 message from, 13–14
 Statement of Preparation, 24
 statement re financial statements, 106
 Federal Circuit and Family Court of Australia (FCAFC), 155
 Federal Court decisions, 152–3
 Fejo, Dr Richard, 70, 77, 78, 79, 146
 finance law, non-compliance, 83
 financial performance, summary, 11
 financial statements, 106–38
 financial sustainability, 54
 statements, 54–60
 summary, 11, 26
 first contact resolution, 11, 15, 26, 48
 First Nations Connect, 16, 27, 162
 First Nations people, 27
 collaboration with, 27, 161, 162
 consultation with, 12, 27, 162
 disability support, 26, 27, 161
 partner organisations, 27
 providers, 162
 Reconciliation Action Plan, 95
 reporting mechanisms, 27
 staff, 95
 workforce initiatives, 27
 First Nations Reference Group, 82

First Nations Strategy 2025–30, 12, 27, 161
 implementation, 27, 161
 First Nations Workforce Strategy, 162
 fraud detection and prevention, 11, 26, 85–6
 anti-fraud activities, 40, 85–6, 87
 partner agencies, collaboration, 85
 prosecutions and criminal convictions, 86
 tip-offs, 87
 Fraud Fusion Taskforce (FFT), 15, 85
 freedom of information, 154
Freedom of Information Act 1982 (Cth), 154
 functions, 17–18, 25
 funding periods, 40
 future savings, projected, 57

G

Galbally, Dr Rhonda, AC, 73, 77, 79, 146
 Gavin Burner Excellence in Diversity and Inclusion award, 83
 Gender Equity Action Plan, 95
 Gifford, David, 83, 148
 glossary, 164–9
 governance, 11
 corporate governance, 64–83
 internal governance, 83
 grants, 161

H

Hallahan, Associate Professor Lorna, 82
 Harmony Week event, 43, 96
 Head, Graeme, AO, 14, 83, 147 *see also* Chief Executive Officer (CEO)
 message from, 15–16
 Statement of Preparation, 24
 statement re financial statements, 106
 Health, Disability and Ageing (DHDA)
 portfolio, 10
 health, safety and wellbeing, 92–3
 health and safety incidents, 94
 key initiatives, 92–3
 outcomes, 94

Hicks, Dr Gill, MBE, 82
 high-risk providers, 15, 86
 High Support Needs (HSN) participants, 58
 House of Representatives Standing Committee on Health, Aged Care and Disability, 156

I

inclusion and diversity, 43, 95
 Inclusion Program, e-learning, 96
 Inclusive Communities Fund, 33
 Inclusive Employment Australia, 31
Inclusive recruitment – a guide for NDIS employment providers, 31
 indemnities, 83
 Independent Advisory Council (IAC), 14, 16, 82–3
 IAC advice, 65, 82
 members, 82
 reference groups, 82
 role, 82
 independent audit report, 102–5
 Innes, Dr Graeme, AM, 68, 77, 78, 79, 80, 106, 146
 insurance premiums, 83
 integrity, 11, 26
 ensuring, 85
 initiatives, 86–7
 outcomes, 86
 reforms, 87

Integrity Management System, 86
 Intellectual Disability Reference Group, 82
 internal audit, 85
 internal governance, 83

J

Jay, Dr Leighton, 82
 Joint Committee of Public Accounts and Audit, 156
 Joint Standing Committee on the National Disability Insurance Scheme, 155
 judicial decisions, 152–3, 155
 June 2026 projection of Scheme expenses, 55
 comparison with June 2025

- projections, 56
- estimated impact of Scheme reforms, 57
- experience-based projections, 55
- risks and uncertainties, 58

K

- key activities, 19, 25, 29, 42
- key management personnel remuneration, 146–9

L

- legislation
 - changes, 13, 21, 41
 - enabling, 20–1
- letter of transmittal, 7
- LGBTIQ+ inclusion, 95
- local area coordination partners, 38, 96, 97

M

- McAllister, Hon Jenny, 7, 64
- McGregor, Tom, 83, 148
- McKay, Penelope, 83, 148
- McKenna Kerr, Joan, 70, 77, 79, 146
- McNaughton, Scott, 83, 148
- mainstream supports, 11, 15, 26, 37–8
- Maitland, Andrew, 148
- Malowney, Tricia, OAM, 82
- market and pricing reforms, 12
- market research, 157–8
- mature-age workers, 95
- menopause-friendly workplace, 43
- Mental Health Carers Australia, 160
- Mental Health First Aid training, 93, 96
- Merit Protection Commissioner (MPC), 154–5
- Minister for the NDIS, 7, 64, 65
 - powers, 64
- Ministerial Council *see* Disability Reform
- Ministerial Council (DRMC)
- ministerial directions, 21, 64
- ministerial statements, 21
- Mohamed, Janine, 83, 148
- Mumbulla, Charmaine

- Belonging* artwork, 6

- myGov, 87

N

- Napthine, Dr Denis, AO, 68, 77, 79, 81, 147
- National Aboriginal Community Controlled Health Organisation (NACCHO), 27, 162
- National Agreement on Closing the Gap Priority Reforms, 27
- National Cabinet, 54, 65
- National Contact Centre (NCC), 15
 - calls answered, number, 48
 - resolution on first call to, 15, 48–9
- National Disability Insurance Agency (NDIA), 3
 - 2025–26 at a glance, 11
 - about the annual report, 3
 - Acknowledgment of people with disability, 10
 - annual performance statements, 23–51
 - capability requirements, 26
 - efficient and effective use of resources, 17
 - enabling legislation, 20
 - engagement activities, 12
 - expenses *see* expenses
 - functions, 17–18
 - governance, 64–83
 - guiding principles, 20
 - key activities, 19, 25, 26, 29, 42
 - number of service delivery sites, 12
 - organisational structure, 83
 - outcome statement, 17
 - overview, 10
 - programs, 19
 - purpose, 17
 - quarterly reports to ministers, 49
 - values, 10
- National Disability Insurance Scheme (NDIS), 3, 20–1
 - about, 10, 20–1
 - anti-fraud activities, 40, 85–6, 87

- governance, 64–83
 - growth, 39
 - growth targets, 39, 54
 - guiding principles, 20
 - integrity, ensuring, 85
 - Ministers for, 7, 64
 - number of participants, 15
 - projection of expenses see expenses
 - reform, 12, 13, 26, 54, 57
 - role, 20
 - website, 10, 49
 - year-on-year growth rate target, 57
 - National Disability Insurance Scheme Act 2013 (Cth) (NDIS Act)*, 3, 17, 25, 84
 - amendments, 21
 - objectives, 20
 - reporting requirements, 54
 - section, 10 40
 - section, 121 21
 - section, 124 65
 - section, 125 21
 - section, 144 82
 - section, 180B 54
 - National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Act 2026 (Cth)*, 13, 20, 26, 87
 - commencement, 20
 - National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Act 2026 (Cth)*, 13, 54, 87
 - National Disability Insurance Scheme (Becoming a Participant) Rules 2016, 152
 - National Disability Insurance Scheme – Risk Management Rules 2013, 78, 84
 - National Disability Insurance Scheme (Support for Participant – Accounting for Compensation) Rules 2013, 152
 - National Mental Health Consumer and Carer Forum, 159, 160
 - National Mental Health Sector Reference Group, 160
 - NDIA annual performance statements, 23–51
 - NDIA Board, 65, 84
 - Chair, 7, 13–14
 - committees, 78–9
 - functions, 65
 - meeting attendance, 77
 - members, 65, 66–76
 - remuneration of members, 99
 - NDIA Enterprise Agreement 2024–27, 99, 159
 - NDIA Reconciliation Action Plan, 95
 - NDIS Code of Conduct, 153
 - NDIS First Nations Strategy 2025–30, 12, 27, 161
 - NDIS Participant Employment Strategy 2024–26, 31
 - NDIS Practice Standards, 153
 - NDIS Quality and Safeguards Commission (NDIS Commission), 10, 51, 153
 - powers, 21
 - NDIS Supports Rule, 82
 - pricing, 40
 - NDIS Sustainability Initiative, 40
 - NDIS worker screening, 153
 - neurodivergent staff, 43, 95
 - Neurodiversity Toolkit, 96
 - Neuroinclusion Plan, 95
 - neuroinclusion specialist role, 43, 96
 - number of service delivery sites, 12, 13
- ## O
- Office of the Australian Information Commissioner, 154
 - organisational structure, 83
- ## P
- Paior, Sam, 82
 - parliamentary committee inquiries, 155–6
 - Participant Employment Strategy 2024–26, 31
 - Participant Information Access (PIA) scheme, 154
 - participant pathway, stages, 34
 - Participant Safeguarding Co-design Working Group, 160
 - Participant Service Charter, 48
 - Participant Service Guarantee (PSG), 45–8

- reportable service types, 46–8
- timeframes, 45–8
- Participant Service Improvement Plan, 45
- participants *see also* people with disability
 - annualised Scheme growth rate, 26, 39–40, 54
 - average payment per participant, 26, 39–40, 56
 - choice and control, 17, 19, 20, 28
 - community and/or mainstream supports, 26, 37–8
 - employment, 11, 15, 26, 29, 30–2
 - engagement in community and social events, 11, 26, 32–3
 - goals, progress towards, 11, 26, 36–7
 - High Support Needs (HSN), 58
 - identity authentication, 86–7
 - number of, 15
 - reasonable and necessary supports for, 19, 20, 29
 - safeguarding initiatives, 12
 - satisfaction of, 26, 34–5
- partner organisations, 96–7
 - early childhood, 38, 96, 97
 - First Nations, 27
 - local area coordination partners, 38, 96, 97
- Partner Performance Management Framework, 28, 38, 97
- Payment Integrity programs, 85
- payments
 - average payment per participant, 26, 39–40, 56
 - integrity checks, 26, 40–1, 44
 - made within agreed timeframes, 15, 26, 44–5
 - pre-payment team, 41, 44, 86
- Pearson, Estelle, 67, 77, 78, 79, 147
- People and Outcomes Committee
 - members, 79
 - role, 79
- people with disability *see also* participants
 - Acknowledgment of, 10
 - engagement/participation, 11, 26, 32–3
 - guiding principles, 20
 - independence, 13, 15, 17, 19, 20, 30, 32, 34, 36, 37, 61, 159
 - performance 2025–26
 - against targets, overview, 11
 - annual performance statements, 23–51
 - changes to performance measure reporting, 28
 - framework, 25
 - overall performance, 26–7
 - performance measure 1.1 (participant employment rate), 11, 15, 26, 29, 30–2
 - analysis, 30–2
 - result, 30
 - performance measure 1.2 (participant social and community engagement), 11, 26, 32–3
 - analysis, 32–3
 - result, 32
 - performance measure 1.3 (participant satisfaction), 26, 34–5
 - analysis, 34–5
 - result, 34
 - performance measure 1.4 (participant satisfaction with progress towards goals), 11, 26, 36–7
 - analysis, 36–7
 - result, 36
 - performance measure 1.5 (participants with community and/or mainstream supports), 26, 37–8
 - analysis, 38
 - result, 37
 - performance measure 1.6 (average payment per participant), 26, 39–40, 56
 - analysis, 39–40
 - result, 39
 - performance measure 1.7 (annualised scheme growth rate), 26, 39–40, 54
 - analysis, 39–40
 - result, 39
 - performance measure 1.8 (claim integrity checks), 26, 40–1

- analysis, 41
- result, 40
- performance measure 2.1 (staff with disability), 43–4
 - analysis, 43–4
 - result, 43
- performance measure 2.2 (payments made within agreed timeframes), 15, 26, 44–5
 - analysis, 44–5
 - result, 44
- performance measure 2.3 (PSG timeframes), 26, 45–8
 - analysis, 45–6
 - result, 45
- performance measure 2.4 (resolution on first call to National Contact Centre), 15, 26, 48–9
 - analysis, 48–9
 - result, 48
- performance measure 2.5 (disclosure of quarterly reports within prescribed timeframes), 49
 - analysis, 49
 - result, 49
- performance measure 3.1 (NDIS pricing arrangements and price guidance), 50–1
 - analysis, 50–1
 - result, 50
- performance measure reporting
 - changes, 28
- performance measures, 25
 - results, summary, 11, 25
- plan approval process, 34
- plan budgets, 58
- plan implementation process, 34
- plan reassessment process, 34, 36
- plan variations, 21, 45
- plans, self-managed, 40
- Porter, Samuel, 149
- Portfolio Budget Statements, 25
- pre-payment team, 41, 44, 86
- pricing
 - Annual Pricing Review 2026–27, 51
 - pricing arrangements and price guidance, 50–1

- pricing schedule, 51
- privacy, 160
- Privacy Act 1988 (Cth)*, 160
- procurement, 161
- Program 1.1 (reasonable and necessary support for participants)
 - key activity, 19, 26, 29
 - objective, 19
 - performance statement, 29–41
 - results against performance measure, 30, 32, 34, 36, 37, 39
- Program 1.2 (NDIA and general supports), 19, 26, 42–51
 - key activities, 19, 26, 42
 - objective, 19
 - performance statement, 42–51
 - results against performance measure, 43, 44, 45, 48, 49, 50
- prosecutions, 86
- providers
 - consultation with, 12
 - disruption of fraudulent, 86
 - electronic claiming system for, 21
 - First Nations, 162
 - high-risk, 15, 86
 - identity authentication, 86–7
 - participants' social and community engagement, guidance on, 33
- Public Governance, Performance and Accountability Act 2013 (PGPA Act)*, 7, 24, 78, 84, 161
- Public Governance, Performance and Accountability Rule 2014 (PGPA Rule)*, 3, 24, 78
- Public Service Act 1999*, 98, 99

Q

- Quarterly Reports to Disability Ministers
 - early childhood outcomes, 28
 - First Nations people's participation, tracking, 27
 - prescribed timeframes, within, 49

R

Ray, Nigel, PSM, 75, 77, 79, 147
 Reconciliation Action Plan, 95
 reforms, 12, 13, 26, 54
 estimated impacts of, 57
 integrity reforms, 87
 remuneration
 Audit and Risk Committee, 80–1
 key management personnel, 146–9
 other highly paid staff, 99, 151
 policies, practices and governance, 99
 senior executive, 99, 150
Remuneration Tribunal Act 1973 (Cth), 99
 responsible ministers, 7, 64
 Review of Security and Safety at NDIA, 92–3
 Risk Appetite Statement, 84
 risk management, 11, 84
 Risk Management Framework, 84
 Risk Management Strategy, 84

S

Safe and Respectful Workplace Framework, 98
Safety, Rehabilitation and Compensation Act 1988 (Cth), 92
 safety, wellbeing and security in the workplace, 92–3
 school-to-work transitions, 30
 ‘Pathways to post-school life’
 information sessions, 31
 Security Improvement Program, 92–3
 security improvements, 93
 self-managed plans, 40
 Senate Community Affairs Legislation Committee, 155–6
 Senate Community Affairs References Committee, 155–6
 Senior Executive Service (SES)
 Disability Champion, 43
 remuneration, 99, 150
 service models, future, 12
 Short Form Outcomes Framework questionnaire, 31, 33

 responses, number, 31, 33
 Speak Up platform, 93
 Specialist Disability Accommodation (SDA) Design, 82
 Spiky Profile Assessment Tool, 43, 96
 Spring, Jane, AM, 75–6, 77, 79, 147
 staff *see also* workforce
 Aboriginal and/or Torres Strait Islander, 95
 APS employees, 92
 conduct policies, 98–9
 contractors, 92
 culturally and linguistically diverse (CALD) background, 95
 demographics, 142–5
 disability, with, 11, 15, 43–4, 95
 diversity, 11, 26
 First Nations people, 95
 flexible work arrangements, 159
 frontline, strengthening capability, 35
 health, safety and wellbeing, 92–3
 LGBTIQA+, 95
 mature-age, 95
 neurodivergent, 95
 obligations, 98
 support, 98–9
 training, 36, 49
 wellbeing, 11
 workforce profile, 92
 Statement for Australia’s Carers, 159
 Strategic Commissioning Framework, 92
 Sustainability Committee, 78
 members, 78
 role, 78
 Swainson, Matthew, 83, 148

T

Thriving Kids program, 28, 82, 156
 state-delivered services, 28
 Tonga, Mark, 82
 training, 36, 49

U

United Nations Convention on the Rights of Persons with Disabilities, 10, 20, 68

V

values, 10
 van Poppel, Leah, 67, 77, 78, 79, 82, 147
 Verlin, Aaron, 149
 Vodic, Andrew, 82

W

Wardlaw, Jane, 82
 Watt, Dr Ian, AC, 72, 77, 78, 79, 81, 147
 website, 10, 49
 Board of the National Disability Insurance Agency, 80
 Disability Reform Ministerial Council
 communiqués, 65
 Integrity and safeguarding, 21
 NDIA Climate Disclosure Report, 158
 Our values, 10
 pricing guidance, 51
 quarterly reports, publication on, 49
 whistleblower protections, 21
 work health and safety, 94
Work Health and Safety Act 2011 (Cth), 92
 section, 35 94
 section, 38 94
 workforce *see also* staff
 demographics, 142–5
 diversity, 11, 26
 health, safety and wellbeing, 11, 92–3
 profile, 92
 statistics, 92
 workplace
 culture, 16, 79, 84, 95, 98–9
 diverse and inclusive, 43, 95–6
 menopause-friendly, 43
 neurodiversity in, 95
 respectful, 11, 98
 safe and healthy, 92–3

Disclaimer

The material in this document, with the exception of logos, trademarks, third party materials and other content as specified is licensed under Creative Commons CC-BY-NC-ND licence, version 4.0 International. You may share, copy and redistribute the document in any format. You must acknowledge the National Disability Insurance Agency as the owner of all intellectual property rights in the reproduced material by using ‘© National Disability Insurance Agency’ and you must not use the material for commercial purposes.

If you remix, transform or build upon the material contained in this document, you must not distribute the modified material.





John, NDIS participant



National Disability Insurance Scheme



Website: ndis.gov.au



Telephone: 1800 800 110



Webchat: ndis.gov.au

Follow us on our social channels



For people who need help with English



TIS: 131 450

For people who are deaf or hard of hearing



TTY: 1800 555 677



Voice relay: 1800 555 727



National Relay Service: accesshub.gov.au