

Accounting and neoliberal responsibilisation: a case study on the Australian National Disability Insurance Scheme

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Abstract

Purpose – This paper aims to explore how accounting is fostering neoliberal citizenship through the participants of Australia’s National Disability Insurance Scheme (NDIS). More specifically, this paper aims to understand how accounting discourse and the management accounting technique of budgeting, when intertwined with automated administrative processes of the NDIS, are giving rise to a pastoral form of power that directs people’s behaviour toward certain ends.

Design/methodology/approach – Publicly available data has been crafted into an autoethnographic case study of one fictitious person’s experiences with the NDIS – Mina. Mina is an amalgam created from material submitted to the Joint Parliamentary Standing Committee on the NDIS. Mina’s experiences are then analysed through the lens of Foucault’s concept of pastoral power to explore how accounting has contributed to marketising and digitising public disability services.

Findings – Accounting rhetoric appears to be a central part of rationalising the decision to shift to individualised disability funding. Those receiving payments are treated as self-governable, financially responsible subjects and are therefore expected to have knowledge of management accounting techniques and budgeting. However, NDIS’s strong reliance on the accounting concepts of funds, budgets, cost and price is limiting people’s autonomy and subjecting them to intervention and control.

Originality/value – This paper addresses calls to explore the interplay between accounting and current disability policies. The analysis shows that incorporating accounting into the NDIS’s algorithms serves to conceal the underlying ideology of the programs, subtly driving behaviours towards neoliberal objectives. Further, this research extends the Foucauldian accounting literature by revealing the contribution of accounting to reinforcing the authority of digital pastors in contemporary times.

Keywords Digitisation, Foucault’s pastoral power, Automated disability services, NDIS, Neoliberalism, Autoethnography

Paper type Research paper

1. Introduction

Over the past four decades, policies and programs for people with disabilities across the West have undergone significant neoliberal reform (Nikidehaghani, 2017). Consistent with the marketisation of many public services (Broadbent and Guthrie, 2008; Guthrie and Johnston, 1994), policymakers have also adopted a market economy model to address the social exclusions of people with disabilities (Yates and Roulstone, 2013). Consequently, countries such as Canada, the United States, Sweden, Germany and the United Kingdom have all shifted toward individualised approaches to disability funding (Fleming *et al.*, 2016). Such models are underpinned by the neoliberal principles of “self-responsibilisation” and “self-determination” where money is



allocated to the people with the disabilities and not to the services designed to support them (Macdonald and Charlesworth, 2016). Policymakers argue that person-centred funding allows people to exercise autonomous choice over their service needs, which in turn leads to more independent living and greater community involvement (Lord and Hutchison, 2003).

According to the Australian Institute of Health and Welfare (AIHW) (2022), approximately 4.4 million people, or 1 in 6 Australians, are estimated to have a disability. They represent around 18% of the population, and this proportion is expected to grow as the population ages (AIHW, 2022). Around 38% of people with disabilities rely on government welfare, and about 40% require assistance from government or a non-profit organisation to perform their daily activities (AIHW, 2022).

Since Australia federated in 1901, public accountability for people with disabilities has been a core aspect of the nation's social policies (Nikidehaghani, 2017). Successive legislation has sought to promote independence and social and economic inclusion for people with disabilities through policies such as the *Invalid and Old-age pensions Act (1908)*, the *Disability Services Act (1986)* and the *Disability Discrimination Act (1992)* (Nikidehaghani, 2017). However, in 2011, the Australian Productivity Commission (2011, p. 2) found that the disability support system was “underfunded, unfair, fragmented, and inefficient . . . it gave people with a disability little choice and no certainty of access to appropriate supports”. Having recognised these shortfalls, the government, consistent with international trends, established a more personalised funding program – namely the National Disability Insurance Scheme (NDIS), in 2013.

The NDIS significantly altered the distribution of disability funding in Australia. No longer would disability funding be allocated to service providers [1]. Rather, it would be given directly to the people with disabilities. The idea is that this approach not only empowers individuals to select their required support, but also allows the demands of people with disabilities to influence the services market, reversing the traditional dynamic (Productivity Commission, 2011). This shift in funding allocation mirrors the wider trend of public sector commercialisation (Guthrie and Johnston, 1994) and is premised on the neoliberal value that competition between service providers and consumer demand leads to improved services and the more efficient use of public funding (David and West, 2017).

Contrary to the intention of the NDIS to increase self-determination in people with disabilities (NDIS, 2023a), a Joint Standing Committee on the NDIS has consistently identified issues with its implementation, performance, governance, administration, and expenditure (JSC, 2023). Additionally, the Disability Royal Commission (2020) has recently reported cases of neglect, abuse and violence towards NDIS participants. There have also been reports of the misuse of around \$6 billion a year in NDIS funding (McKenzie and Ballinger, 2022) and financial fraud of nearly \$45 million in NDIS payments (Read, 2022). These stark figures demonstrate just some of the shortfalls in a nationwide scheme designed to improve the circumstances of people with disabilities. Beyond financial malfeasance, the lack of accountability by the government and disability service providers towards NDIS participants calls for careful examination. Moreover, the role accounting has played in implementing the NDIS and its associated challenges with accountability have thus far been overlooked by accounting scholars. This is surprising considering that calculative accounting techniques are fundamental to the NDIS and its aim to “revolutionise the provision of financial care and support for people with disabilities” (Parliament of Australia House of Representatives, 11 Feb 2013, p. 672).

Thus, with this paper, the aim is to explore how the concepts and techniques of budgeting, funding, costing and pricing have helped to foster neoliberal citizenship within the NDIS. To this end, the analysis draws upon Foucault's (2007) notion of pastoral power to examine how accounting discourse and management accounting techniques influence the automated administrative processes of the NDIS, directing behaviour towards particular (neoliberal) ends.

The contribution of this paper to accounting research is both theoretical and empirical. Foucault's (2007) notion of pastoral power is a relatively under-examined concept within the accounting discipline (Nikidehaghani *et al.*, 2021), but this paper demonstrates its salience and the role played by management accounting in remaking NDIS participants into self-governing, responsible subjects. Foucault's concerns and methodological commitments question "taken for granted" assumptions about the past (Dean, 1992, p. 216), revealing the less apparent "local, discontinu[e]d knowledge" (Kearins and Hooper, 2002, p. 735). Accounting scholars have drawn on multiple aspects of Foucault's work to capture the breadth and scope of accounting practice and its influence on organisations and modes of administration that have historically not been the focus of accounting and financial studies (Carnegie, 2014). In fact, Foucault's thesis on the modes of government has seen accounting scholars (see Miller and O'Leary, 1987; Papi *et al.*, 2019) conceptualise accounting as a tool for creating and maintaining power relations within multiple domains of governance (Bigoni *et al.*, 2021; Nikidehaghani and Cortese, 2021).

Chiapello (2017, p. 53) argues that Foucault's ideas on the "new (liberal) art of governing" might be a useful way to question the neoliberal discourse underpinning the reforms of our times. As such, this study draws on Foucault's (2007) notion of the pastoral art of governing to demonstrate how accounting and the NDIS automating decision-making and reporting can produce "entrepreneurs of the self" (Cooper, 2015, p. 14). In this way, this paper extends the Foucauldian accounting literature by demonstrating that, when accounting is woven into automated public disability services, the participants' behaviour becomes guided by pastoral forms of power.

Empirically, the paper recognises the call by Nikidehaghani *et al.* (2021) to investigate how accounting is contributing to current disability policies. More specifically, the paper highlights the ability of accounting to both form neoliberal behaviour in people with disabilities and replace wisdom with algorithms that standardise the human condition. Further, digitising public service delivery can mask the political ideologies that underpin government programs (Eubanks, 2018). This paper draws on publicly available data to prove that using accounting techniques within digitised public policies, such as the NDIS, restricts individual autonomy and renders them amenable to intervention and control. In so doing, the paper connects the accounting literature with the studies on disability (see Carey *et al.*, 2021; Loadsman and Donnelly, 2021) and social policy (Henman *et al.*, 2022) that discuss the issue of accountability associated with the NDIS.

The remainder of the paper is organised as follows. The next section provides a background on the NDIS. The literature on the relationship between the NDIS and neoliberal ideologies is then reviewed to position the study within the interdisciplinary accounting literature. This is followed by an outline of the theoretical framework of the study, the method of analysis and the findings of the study. The paper ends with some concluding remarks and potential future directions of research.

2. The birthing of the NDIS

Since 1991, iterations of the Australian National Disability Agreement (NDA) have governed how disability support services are provided in Australia (Productivity Commission, 2011). Under this agreement, each state and territory government set disability funding levels for "block funded" service providers, allocated service users and prescribed the service to be provided (Gilchrist, 2016). However, for many years, disability advocates argued that disability services were responding to the system's needs rather than the person with disabilities (Thill, 2015). These advocacy groups reasoned that the distribution of responsibility amongst federal, state and territory governments had led to an underfunded and inflexible disability service system. They demanded an overhaul of the system, pointing out that people with disabilities in Australia were experiencing more violence and social and

economic exclusion than in other developed countries (Thill, 2015). In 2011, the Productivity Commission (2011, p. 5) reported that the block funding method was “underfunded” with “major fiscal” implications for Australian governments and limiting choice and control for people with disabilities. The Commission (2011) recommended a shift towards personalising disability funding. The federal government responded by establishing the NDIS in 2013 to gradually replace the NDA (NDIA, 2017).

The NDIS is available to individuals with permanent disabilities, such as intellectual, cognitive, neurological, sensory, physical, or psychosocial disorders. The impairment must impact the applicant’s daily activities, like communication, socialisation, mobility, self-care, or self-management (NDIS, 2023a). Additionally, a person might be eligible if they require support today to reduce their future need for disability support. To qualify for NDIS assistance, applicants must be Australian citizens, permanent visa holders, or protected special category visa holders residing in Australia aged between 9 and 65 (NDIS, 2023a). Following a three-year trial, the scheme’s nationwide deployment commenced in 2016 and concluded in July 2020 (NDIS, 2023b), rolled out by the National Disability Insurance Agency (NDIA), an independent Commonwealth entity (NDIA, 2017). The NDIA offers information, provides individualised plans, and, when needed, grants financial support throughout an individual’s life. Its charter is to empower people with disabilities to be informed and assertive customers and give service providers a clear and transparent framework to grow and meet evolving demands (NDIS, 2023c).

Importantly, while the NDIA implements the NDIS, it does not offer disability services directly. Instead, a blend of private and public organisations comprising both registered and unregistered providers deliver these services (NDIS, 2023d, 2023e). In addition, plan managers help the participants handle their funds (NDIS, 2023f) and Local Area Coordinators help the participants to navigate the NDIS and formulate and execute their plans (NDIS, 2023d). The NDIA collaborates with Early Childhood Early Intervention to help young children with developmental delays receive timely support (NDIS, 2023d). A cornerstone of the NDIS is its Code of Conduct, overseen by the NDIS Quality and Safeguards Commission, which ensures that all personnel and providers within the framework offer participants top-tier, safe services and support (NDIS Commission, 2023a, b).

Under the NDIS, the federal government directly allocates funding to people with disabilities [2]. They then can move freely within the service market, selecting private providers and purchasing the services they require (Thill, 2015). Choice and control is one of the main pillars of the NDIS. In fact, the scheme is based on the assumption that direct allocations of funding will empower people with disabilities to exercise choice and control in pursuit of their goals (Productivity Commission, 2011). Direct allocations of funding are also thought to provide a “significant incentive for service providers to offer a greater variety of better quality services” (Productivity Commission, 2010, p. 95).

Significantly, while service providers were not the intended beneficiaries of the reform, the NDIS has substantially impacted their operational practices. For example, under the NDIS, service providers can either be registered or unregistered (NDIS, 2023e). Registered providers are approved to provide services to NDIA-managed participants and are therefore subject to oversight (NDIS, 2023h). By contrast, unregistered providers are not subject to NDIA oversight, which limits their capacity to serve NDIA-managed participants. Further, unregistered providers are not allowed to deliver certain services, such as specialist disability accommodation and assessing support requirements (NDIS Commission, 2023c). Notably, both types of providers must comply with the NDIS Code of Conduct (NDIS Commission, 2023c). Further, the NDIS has forced service providers to operate in a competitive market where their success or failure hinges on their capacity to meet customer needs (Carey and Malbon, 2021).

As a form of insurance, the NDIS focusses on lifetime value for its participants by providing reasonable and necessary support they need to live an ordinary life (NDIA, 2019, p. iii). This

includes support to build their capabilities so that they can engage in “employment and community activities” (Productivity Commission, 2017a, p. 3). Guided by actuarial analysis, the goal is to make “evidence-based decisions to manage the ongoing financial sustainability of the scheme” (Evans *et al.*, 2021, p. 313). The actuarial modelling process uses data to project future support requirements and their corresponding costs throughout an individual’s lifetime. However, as the scheme matures, the NDIS Actuary is beginning to use actual data to forecast the average cost of NDIS plans (Evans *et al.*, 2021). Further, reference packages have been formulated in “response to the scheme’s cost pressures” (Productivity Commission, 2017b, p. 12). These reference packages are “benchmark packages of support based on age, disability type, and level of function” (Evans *et al.*, 2021, p. 317). They serve as an initial framework for the “first NDIS planning process which can, in theory, be adjusted” (Carney *et al.*, 2019, p. 794).

Today, almost 600,000 people with disabilities participate in the scheme (NDIS, 2023i). Further, approximately 19,124 service providers employing around 270,000 disability workers offer disability services to these participants (NDIS, 2023i). In the 2021/22 financial year, the NDIS made \$27.6 billion in payments. On average, participants received \$55,200 in NDIS funding, while those in supported independent living received \$340,900 (NDIA, 2022a).

3. The NDIS, neoliberalism and accounting

Scholars such as Van Toorn (2022) and Edwards (2019) have argued that the institutional architecture of the NDIS is simply following the neoliberal trajectory of most Australian public services. They claim that the NDIS manifests neoliberal economic ideals and favours a market-based model of public service delivery. Wilson *et al.* (2022), for instance, explain that the NDIS’s emphasis on choice and control mirrors the neoliberal ideology of competition and consumerism. As explained by Van Toorn (2021), under the NDIS, service providers benefit from minimal regulatory oversight since the government is committed to “as minimal interferences as possible in the market” (NDIA, 2016). The NDIS relegates most publicly delivered services to the non-government sector while the “intensified competition and efficiency requirements of the NDIS marketplace forces nonprofit organisations to adopt private sector operational ethos” (Van Toorn, 2021, p. 141). David and West (2017, p. 332) highlight that a core principles of the NDIS is that “competition between service providers and consumer demand will lead to improved services and efficient use of public funding” – which is fundamentally neoliberal in thinking.

Disability scholars have explored numerous issues stemming from the marketisation of disability services. These issues span the effects the NDIS has had on service providers (Hamin *et al.*, 2022), the quality of the services offered (Hall and Brabazon, 2020), the skills and abilities of care workers in remote regions (Cuskelly, 2022; Hummell *et al.*, 2023), the potential exploitation of both individuals with disabilities and support workers (Dickinson *et al.*, 2024) and the inherent complexities that disadvantage certain groups of participants (Dickinson and Yates, 2023). As Van Toorn (2022) explains, marketising disability services may force service providers to innovate but they must also prioritise efficiency, cost-cutting and measuring outcomes to compete.

Carey *et al.* (2018b, 2017) have alarmingly argued that marketising disability services under the NDIS could exacerbate the inequalities between people with disabilities. They explain that, despite the NDIS ideal of delivering choice and control, a marketised system will disadvantage those with limited market choices available, such as those in remote areas. Similarly, Joseph (2019) contends that by marketising disability care, the NDIS has inadvertently introduced strains within the disability sector that have led to subpar working environments and compromised the quality of care. Green and Mears (2014) also argue that marketising disability services can marginalise people with disabilities. They explain that when service providers are pressured to compete to deliver services, they may exclude

participants with complex needs, selecting only the clients with the most NDIS funding and the least expensive support needs. As such, there is a possibility that the market will leave complex social issues unaddressed. In this context, [Dickinson et al. \(2015\)](#) and [Malbon et al. \(2018\)](#) highlight a range of accountability shortfalls under the NDIS, including accountability for care outcomes, public funding, the working conditions of care workers and how the market is functioning.

There are studies that have examined the impact of marketising disability services under the NDIS, several of which focus on service providers and social workers. For example, [Macdonald \(2021\)](#) explores the personal risk care workers experience under the NDIS and the role of labour market intermediaries in influencing those risks. [Green et al. \(2018, p. 5\)](#) argue that NDIS has challenged the collaborative efforts of service providers, forcing organisations to shift to “more competitive relationships in the new quasi-market”. They warn that increasing competition could affect care outcomes for people with disabilities. Similarly, [Foster et al. \(2022\)](#) explore the challenges of adjusting business strategies to operate in a competitive market. [Foster et al. \(2022, p. 127\)](#) comment that the NDIS has forced service providers to adopt a “commercial mindset” and find a “business niche” to remain viable. [Kleinschafe et al. \(2018\)](#) and [Quilliam and Bourke \(2020\)](#) both explore the challenges experienced by service providers operating in rural areas. They highlight the need for more practical support and incentives to continue providing disability services in the Victorian and New South Wales regional areas.

The literature also examines the dilemmas surrounding accountability as a consequence of operating in a quasi-market environment for service providers and social workers. Yet few studies discuss the changes perceived by people with disabilities as beneficiaries of the scheme. Most recipient-focussed studies simply explore the barriers to accessing the NDIS ([Barr et al., 2021](#)), the vulnerabilities brought by the NDIS for carers ([Small et al., 2020](#)) and carers perspectives toward the service providers’ capabilities ([Hurley and Hutchinson, 2022](#)). [Cortese et al. \(2021\)](#) is one exception to this rule in that this work alludes to the impact of neoliberalism on people with disabilities. They observe that people with disabilities from low socio-economic backgrounds are often excluded from the NDIS due to their presumed inability to comply with the scheme. Recent work by [Nikidehaghani and Pupovac \(2023\)](#) also reports that privatising disability services via the NDIS has inadvertently exacerbated existing inequalities experienced by First Nations people with disabilities living in remote areas. They suggest that changing the NDIS funding system to incorporate First Nations’ views on accountability for disability care could help to decolonise the NDIS. Nevertheless, neither [Cortese et al. \(2021\)](#) nor [Nikidehaghani and Pupovac \(2023\)](#) thoroughly investigate the neoliberal principles behind the NDIS or the role of accounting in implementing those objectives.

For over forty years, accounting scholars, such as [Low and Tinker \(1977\)](#), and [Hopwood \(1978\)](#), have observed that, as the demands for increasing efficiency, effectiveness and accountability grow, accounting practice has helped to construct new financial horizons to drive social phenomena. Interdisciplinary accounting scholars know that calculative accounting practices foster a particular way of understanding and managing individuals and organisations ([Miller, 1994](#)). Interdisciplinary accounting researchers have also studied the relationship between accounting and ideology ([Bryer, 2005](#)), particularly neoliberal ideologies ([Chiappello, 2017](#)). For example, scholars like [Zhang and Andrew \(2021\)](#) have demonstrated the role neoliberalism has played in developing accounting standards, while [Cooper et al. \(2016\)](#) have outlined the implications of accounting in marketising social problems.

As with neoliberalism, few studies focus on the implications of accounting for disability services. [Bishop and Boden \(2008\)](#) show how, in the transition from a feudal society to a capitalist society in the UK, accounting techniques for maximising the surplus value of labour

gave rise to medical classifications of disability, which in turn only served to exclude people with disabilities. More recently, the implications of accounting's role in disability welfare policies have attracted the attention of scholars. For instance, [Nikidehaghani and Hui \(2017\)](#) examine the implications of accounting techniques for Australia's early welfare schemes (1908–1946). In later work, [Nikidehaghani et al. \(2021\)](#) review the welfare reform efforts of the Howard government in the 2000s, examining the neo-liberalisation of Australian disability welfare supports introduced in 2005.

[Nikidehaghani and Cortese \(2023\)](#) explain that, after the Second World War, the Australian government drew on the accounting terminology surrounding savings and costs to reconceptualise the notion of a person with a disability from a welfare recipient to an income earner who could contribute to the national economy. They further argue that the non-profit sheltered workshops who rely on the management accounting techniques like direct labour costs and overheads ensure a smooth transition of people with disabilities into the workforce. Importantly, works by these scholars centre on the government's welfare policies for people with disabilities. However, [Nikidehaghani et al. \(2021\)](#) call for detailed investigations of the implications of accounting in contemporary disability-related policies and practices, such as the NDIS.

The importance of considering accountability for people with disabilities is further highlighted in [Alawattage et al.'s \(2021\)](#) recent manifesto, where they advocate for creating a prominent inclusion of people with disabilities in accounting research, amongst other marginalised people. In taking up these calls, this study extends the accounting literature by investigating the contribution that accounting has made to operationalising pastoral power, directing the financial behaviour of NDIS participants in accordance with a neoliberal approach.

4. The theoretical framework: pastoral power

[Foucault \(1991\)](#) reveals a shift in power modes from governments exerting sovereign power to becoming liberal governmentalised states. [Foucault's \(1991\)](#) genealogical investigations reveal that, since the 18th century, the predominant concern of the government has not been territory. Rather, the objective has been population, with the government aiming to improve conditions, welfare and wealth for the populations they control ([Foucault, 1991](#)). [Foucault \(1991\)](#) highlights that, in modern governance, the population is viewed as something that has its own life and purpose, requiring careful management through various tactics and technologies. Thus, although governing involves considering the interests of individuals within the population, it also involves pursuing the interests of the population as a whole, regardless of any individual aspirations ([Foucault, 2007](#)). This individualising and totalising principle stems from Christian pastoral power and it characterises the modern state ([Foucault, 2001](#)).

[Foucault \(2007\)](#) speaks of the Christian movement, which has exercised pastoral power through the clergy and religious orders to control the flock and guide it towards salvation – the flock being the “sheep” as [Foucault \(2007\)](#) refers to them. Importantly, pastoral power manifests itself in its zeal, devotion and endless application, not its splendour. It appears as a benevolent power in its way that the pastor must care for his flock. Pastoral power both individualises and totalises since the pastor has to care for the totality of his flock as well as each of them individually – *omnes et singulatim, all and each*. Yet [Foucault \(2007, p. 124-129\)](#) takes care to point out that one can only direct the flock as far as he can control each sheep.

According to [Foucault \(2007\)](#), there are three specific characteristic of Christian pastoral power: *truth, salvation and law*. The essential objective of pastoral power is leading individuals towards salvation or, at least, enabling them to somewhat advance in this direction. Pastoral power relates to truth in that attaining salvation is conditional upon

acceptance, belief and professing a certain truth (Foucault, 2007). Teaching the truth requires knowledge of the individual's inner thoughts. This knowledge is achieved through confession, which reinforces the spiritual direction and power of the master truth (Foucault, 2007). Hence, Foucault (2007) argues that confession is the cornerstone of exercising pastoral power, and, moreover, that verbal confession subordinates the individual to the pastor while simultaneously providing a tool for the pastor to extract the truth and therefore direct the individual's conduct (Foucault, 2007). Pastoral power is also connected to the law in that, to reach salvation, an individual must follow the pastor's commands. However, Foucault (2007) also highlights that pastoral power does not simply rely on teaching the truth, guiding one to salvation and prescribing the law. Rather, the interrelation of truth, salvation and law creates a totalising and individualising power. He proclaims the "... new relationship of merits and faults, absolute obedience and the production of hidden truth" constitute originality of pastoral power (Foucault, 2007, p. 183). The result is the permanent submission of one individual to another; a state of turning people into subjects, which relies on the constant extraction of hidden truth. In this way, exercising pastoral power constructs a new self whose "... merits are analytically identified, who is subjected to continuous networks of obedience and who is subjectified through the compulsory extraction of truth" (Foucault, 2007, p. 185).

Foucault (1982) also believes that, in the contemporary world, pastoral governance seeks to modify individual behaviour. Foucault (2001) argues that the new (liberal) state functions in an *omnes et singulatim* (all and each) manner – that it intervenes in people's lives through government programs that seek to standardise the population. However, he also suggests that, in its modern format, pastoral power has shifted from achieving salvation in the next world to securing it in the present. And, further, that modern humanity achieves salvation in the forms of "... health, well-being (that is, sufficient wealth, the standard of living), security, [and] protection against accidents" (Foucault, 1982, p. 215). Foucault (1988) observes that, today, the human sciences have reverted to Christianity's techniques of verbal confession just in a different context, these being writing, diarising and reviewing one's actions. Notably, the modern-day pastor does not engage in a "never-ending" extraction of the inner thoughts of the individuals (Foucault, 2007, p. 181). Instead, he is concerned with the "development of knowledge of man around two roles: one, globalising and quantitative, concerning the population ... [and] the other, analytical, concerning the individual" (Foucault, 1982, p. 784). However, the necessity of an expert to interpret the confession demonstrates that, in the modern world, confession remains an instrument of subordination (Foucault, 1988).

Scholars have investigated modern versions of pastoral power in several domains of governing, including health care systems (Jones, 2018), labour migration (Parreñas, 2021) and education (McCuaig *et al.*, 2020). Waring and Latif (2017) suggest that Foucault's pastoral power helps us to understand how neoliberal discourse translates to subjectification. Yet although accounting scholars have drawn on Foucault's notions of disciplinary power and governmentality to explain accounting and its contributions as a technology of government, pastoral power is relatively an underexplored concept in accounting research (Bigoni and Funnell, 2015). Further, the little literature that does explore the concept, does not do so in a modern-day setting. For example, Bigoni *et al.* (2021) study pastoral power and the art of governance during the Roman Inquisition, while Graham (2010) investigates how pastoral governance was used to shape the identity of retirees in the 20th century. A notable exception is Nikidehaghani *et al.* (2021), who examine the role of confession in influencing the behaviour of disability welfare recipients.

Accordingly, this paper develops a theoretical framework based on Foucault's notion of pastoral power to guide analysis of power in a neoliberal world. As indicated in the framework (Figure 1), pastoral power is presented as an individualising and totalising form of power (Form), where "pastors" are required to account for each individual and the whole

community at the same time. The pastor guides the population towards salvation by forming individual relationships of absolute obedience with each member of the community (Law). But attaining salvation requires knowing the individuals' inner thoughts and behaviours (Truth). This knowledge is revealed through confession, which reinforces both the spiritual direction and the power of the master. Importantly, pastoral power does not simply rely on guiding one to salvation, prescribing the law and teaching the truth, but rather by intervening in individuals' lives through government programs (Mechanisms). These programs are an assemblage of confession (Truth), an analytical identification of merits and faults (Salvation) and total obedience (Law). And the outcome of using these mechanisms is a new self who complies with certain norms (Outcome).

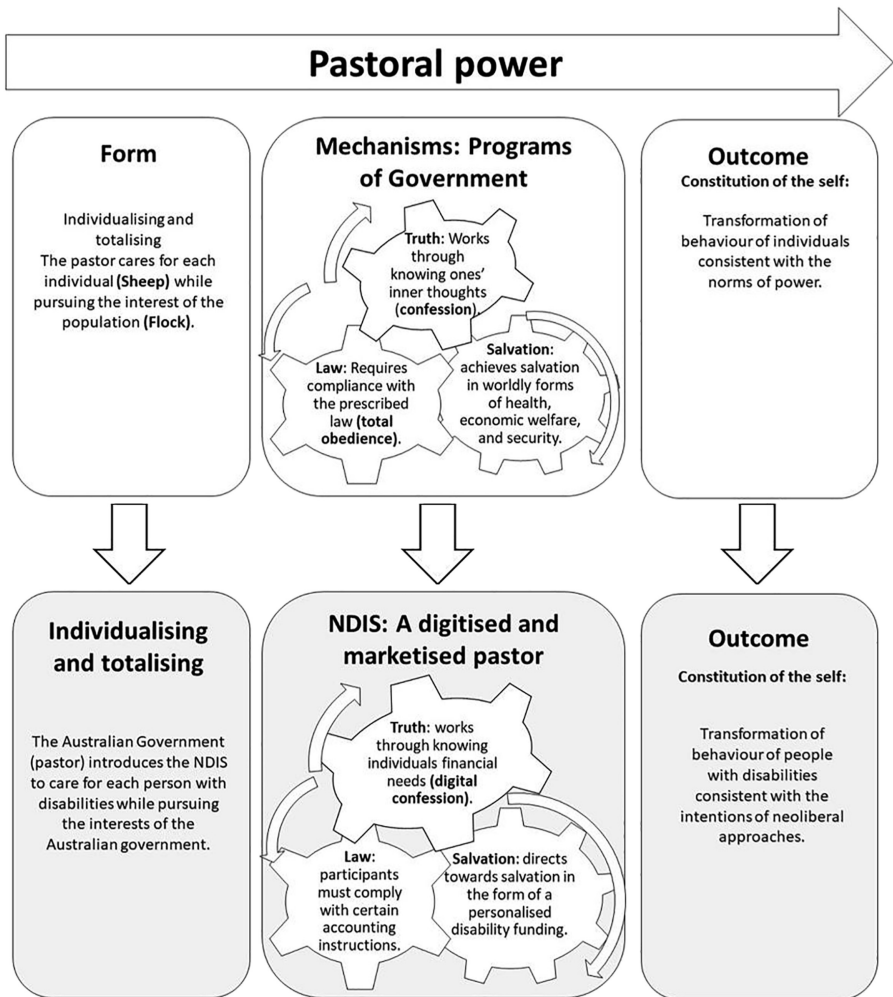


Figure 1.
The theoretical framework used

Source(s): Author's own creation

In the analysis, the Australian government is the Form – the pastor who individualises and totalises – and the NDIS is the mechanism – a partially digitised and marketised pastor providing truth, law and salvation. Through this framework, this study examines how incorporating accounting in the administrative processes of the NDIS has resulted in an analytical reality that aligns with and advances neoliberalism. More specifically, it investigates the act of digital confession and the role of accounting in interpreting this confession (Truth) to ensure compliance (Law) and devise a personalised NDIS funding plan (Salvation).

5. Research method

To explore how accounting has enacted pastoral power within the marketised and digitised disability services, the author constructed a case study. Following [Guthrie and Lucas's \(2022\)](#) approach, an autoethnography of a fictional person was created to highlight how the discourse and techniques of accounting and budgeting operate within the NDIS and impact the experiences of its participants. This person, named “Mina”, is based on an amalgamation of real-life NDIS participants. The autoethnography relays their encounters with the NDIS as submitted to the Joint Standing Committee on the NDIS (2014-ongoing).

5.1 Data source

[The Joint Standing Committee on the NDIS \(2023\)](#), which comprises five members and five senators, conducts periodic inquiries into topics concerning the NDIS. The committee also invites submissions from individuals and organisations. At the time of writing, the Committee had completed 19 inquiries ([JSC, 2023](#)). The submissions and reports from these inquiries are publicly accessible on the Parliament’s website and can be used for research. Mina’s fictional experience was constructed in 2022 from the reports and submissions produced as part of five of these public inquiries. These particular inquiries were chosen for their ability to help lay out a pathway taken by a hypothetical NDIS participant. The inquiries covered a range of topics, as outlined in [Table 1](#).

The individual submissions offered in-depth insights into the experiences of NDIS participants. Drawing inspiration from this information, the author created the fictional character of Mina, a 29-year-old woman from a culturally and linguistically diverse background who migrated to Australia. She does not speak English fluently and resides in a regional Western Australia town 500 km from Perth. Mina has a complex range of psychological and physical disabilities that significantly and permanently impact her functioning and ability to participate in daily activities.

Public inquiry	Date tabled	Total submissions	Number of submissions by individuals (excluding name withheld)
NDIS General Issues around the implementation and performance of the NDIS	30 Nov 2021	106	25
NDIS planning	1 Dec 2020	157	20
Market readiness for service provision under the NDIS	20 Sep 2018	102	2
Current scheme implementation and forecasting for the NDIS	31 Mar 2022	93	7
Independent Assessments	19 Oct 2021	376	57

Source(s): Author’s own creation

Table 1.
Public inquiries used to formulate Mina’s experiences

To fully explore the implications of accounting within the NDIS, additional data were collected from other publicly available sources, including the Australian Parliament website, the Australian Government Budget Archive website, the Productivity Commission website, the NDIS website and evidence submitted to the ongoing Disability Royal Commission. See [Table 2](#) for a full description of the websites accessed and the material used.

5.2 Data interpretation

The data were analysed based on the theoretical framework ([Figure 1](#)). [Table 2](#) demonstrates the sources and types of data and provides examples of how the data were interpreted according to the theoretical framework. Following [Nikidehaghani et al. \(2021\)](#), the complete data set was reviewed to understand the narrative and determine the relevance and significance of the data. The theoretical framework ([Figure 1](#)) identifies three main characteristics of pastoral power, including form (totalising and individualising), mechanisms (truth, salvation and law) and outcomes (constitution of the self). After an initial review, the complete data set was divided into three main categories. The first data set included submissions to the Joint Standing Committee on the NDIS ([Table 1](#)). This data group was used to demonstrate the experiences of Mina at different stages of her journey through the NDIS. The second data category included government discussions on establishing the NDIS and evidence gathered from the Australian Parliament website, the Australian budget (2013), the Productivity Commission Report (2011) and other official reports. Reviewing this data set provided insights into how accounting helped to rationalise the decision to implement the NDIS (Form). The third category of data comprised the NDIS access forms, administrative procedures, policies and guidelines about the assessments of the NDIS applications and formulation of the NDIS budget. It also included guidelines and information on using and managing NDIS funding. Examining these data provided insights into how accounting has been used to operationalise the neoliberal intentions of the NDIS and its relation to truth, salvation and law (Mechanisms). This data set also includes the NDIA quarterly and annual reports. Analysing this data helped to establish the role of accounting in transforming people with disabilities via the NDIS (Outcomes).

6. Form: accounting for an individualising and totalising NDIS

In the neoliberal philosophy, a state will attempt to increase the financial responsibility of individuals through policies and programs since financially responsible subjects are more likely to contribute to the national economy ([Morales et al., 2014](#)). Subjectifying the population is consistent with the individualising and totalising aspects of pastoral power in that each constituent will be more likely to contribute to the objectives of the whole population ([Foucault, 2007](#)). The following analysis reveals that the NDIS takes the *Form* ([Figure 1](#)) of an individualising and totalising program that is designed to enhance the social and economic circumstances of people with disabilities in a way that allows them to contribute to the Australian economy.

For many years, people with disabilities such as Mina, their families and advocacy groups have called for reforms to the Australian disability sector. However, a turning point came in 2009 when the AIHW projected that, by 2030, about 2.3 million Australians, nearly equal to the then population of Western Australia, would have a high level of disability. The AIHW report (2009, p. iv) claimed that, for people with disabilities, “social exclusion not only imposes a cost on individuals but also results in a significant cost to Australia if people are unable to contribute to their communities and the nation’s overall productivity”. The report gave a measurable reality to the circumstances of people like Mina and the consequences to the national economy of excluding them from the Australian workforce. Presented through the

Characteristics of pastoral power	Data source	Data type	Data example	Interpretation
Form	<ul style="list-style-type: none"> Australian Parliament website The Australian budget Website The Productivity Commission Website Price Waterhouse Coopers Website NDIS Website Joint Standing Committee on the NDIS Website 	<ul style="list-style-type: none"> Parliamentary Hansards (2013–2022) Transcripts of ministerial speeches discussing the NDIS The Australian budget (2013) The Productivity Commission Report (2011) Report (2011) NDIS guidelines (2017) General Issues around the implementation and performance of the NDIS NDIS access forms (2017–2023) 	<ul style="list-style-type: none"> Growth in employment for people with disability will be 100,000 by the year 2050. That certainly boosts national GDP The upfront fiscal costs, while significant, are partly offset by eliminating the hidden future liabilities of the current system Given the potential economic gains to be made, it seems to me that the benefits certainly far outweigh the costs, particularly if we describe ourselves as a caring nation During the next 12 months, I want to increase my independence and communication skills I need funding to live as independently as possible and live in a house by myself When we make decisions about supports we fund in your plan, we must also consider our need to ensure the financial sustainability of the NDIS The support represents value for money in that the costs of the support are reasonable relative to both the benefits achieved and the cost of alternative supports Transport funding is provided to assist me in accessing and participating in social and community activities to achieve my goal Unlike my Core Supports budget, my Capacity Building Supports budget cannot be moved from one support category to another The NDIS will only be funded as long as ... it is a good use of taxes ... The NDIA uses reference package data in the planning process to reduce cost pressures and variability in the level of support provided to participants Automation of the planning process ... [will] reduce the need for planners to make as many individual decisions about participant plans 	<ul style="list-style-type: none"> Accounting concepts such as costs, savings and liability gave a measurable visibility to the scheme's benefits. They presented the NDIS as an individualising and totalising program that would improve the circumstances of people with disabilities and the national economy Applicants confess their goals and aspirations The accounting concept of funding directs participants to achieve salvation in the form of independence Accounting discourse on the financial sustainability of the NDIS and value for money, drives the decision-making process The accounting concept of funding directs participants to achieve salvation in the form of independence The accounting technique of budgeting ensures compliance and reinforces permanent obedience Salvation is achieved by demonstrating value for money for taxpayers The NDIA draws on auto-generated NDIS budgets to reduce the cost of the scheme and reduce inconsistencies in the planners' decisions
Mechanisms: Programs of Government	<ul style="list-style-type: none"> Disability Royal Commission Website The Productivity Commission Website Joint Standing Committee on the NDIS Website 	<ul style="list-style-type: none"> Administrative procedures, policies and guidelines about the assessments of the NDIS, the formulation of the NDIS budget, utilising and managing NDIS funding (2017–2023) Evidence submitted to the Disability Royal Commission The Productivity Commission Report (2017) Study Issue paper (2017) Committee report and submission to Independent assessment (2021), NDIS planning (2020), Market readiness for service provision under the NDIS (2018) and Current scheme, implementation and forecasting for the NDIS (2022) 	<ul style="list-style-type: none"> When we make decisions about supports we fund in your plan, we must also consider our need to ensure the financial sustainability of the NDIS The support represents value for money in that the costs of the support are reasonable relative to both the benefits achieved and the cost of alternative supports Transport funding is provided to assist me in accessing and participating in social and community activities to achieve my goal Unlike my Core Supports budget, my Capacity Building Supports budget cannot be moved from one support category to another The NDIS will only be funded as long as ... it is a good use of taxes ... The NDIA uses reference package data in the planning process to reduce cost pressures and variability in the level of support provided to participants Automation of the planning process ... [will] reduce the need for planners to make as many individual decisions about participant plans 	<ul style="list-style-type: none"> Applicants confess their goals and aspirations The accounting concept of funding directs participants to achieve salvation in the form of independence Accounting discourse on the financial sustainability of the NDIS and value for money, drives the decision-making process The accounting concept of funding directs participants to achieve salvation in the form of independence The accounting technique of budgeting ensures compliance and reinforces permanent obedience Salvation is achieved by demonstrating value for money for taxpayers The NDIA draws on auto-generated NDIS budgets to reduce the cost of the scheme and reduce inconsistencies in the planners' decisions

(continued)

Table 2.
Data source, type, example and interpretation

Characteristics of pastoral power	Data source	Data type	Data example	Interpretation
Outcome	• NDIS Website	• Guidelines and information on utilising and managing NDIS funding (2017–2023)	• A service agreement is an agreement between you and your service provider. A service agreement helps you make sure you get the supports you have paid for. It explains: how your service provider will give you your supports, what supports you will get, . . . where you will get your supports, how many times you will get your supports, how much your supports cost	• The NDIS attempt to teach financial responsibility by requiring participant to make a service agreement (contract with providers)
			• You need to access my place to see your current plan and previous plans . . . create and view payment requests, create and manage service bookings, share your plan with your service providers . . .	• The NDIS requires participants to engage with the online portal where their financial behaviour can be monitored
	• NDIA Website	• NDIA annual report (2016–2022)	• The NDIA recognises the critical role of employment in boosting the well-being, economic security and social inclusion of people with disabilities	• Employment is one main outcome of the scheme
		• NDIA Quarterly report (2022)	• Employment rates have increased for participants aged 15 to 24	
		• Report on personalised budget (2021)	• The percentage of parents/carers of participants in a paid job is 50% compared to the 2021–22 target of 49%	
			• Combining the information on the projected number of participants and projected average payment per participant results in total participant costs of \$29.2 billion in 2021–22, \$41.4 billion in 2024–25, and \$59.3 billion in 2029–30 (on an accrual basis)	• Accounting information is used to ensure the financial sustainability of the scheme

Table 2. Source(s): Author’s own creation

language of the national economy and individual productivity, the Australian government acknowledged the need for “rigorous analysis, design and costing” of a new approach to disability funding that would “enable people with disability to fulfil their potential as equal citizens” (Sherry, the then Assistant Treasurer, 2009). Consequently, the Australian government tasked the Productivity Commission with examining the “feasibility, costs and benefits of replacing the current system of disability services with a new approach . . . [to] support people with disabilities so that they can engage with their community, get a job where possible, and live a happy and meaningful life” (Sherry, the then Assistant Treasurer, 2009).

Foucault (2007) explains that liberal states tend to adhere to an individualising and totalising principle in that they consider the interests of each individual within the population while simultaneously pursuing the objectives of the entire population. Following this principle of pastoral power (Form), the Productivity Commission (2011, p. 5) reported that the existing disability support system was financially “unsustainable”. The Commission (2011) explained that the system often prioritised funding to families in crisis due to budget

constraints, which, in turn, stymied early intervention programs. As a result, more and more people need government support, which overall increases the cost of the national disability program. The Commission (2011) reasoned that the government must introduce a system to stop this cycle. Otherwise, “eventually this either absorbs more and more funds or leaves people in increasingly abhorrent conditions” (Productivity Commission, 2011, p. 5). As such, the Commission argued for introducing a national insurance scheme whose benefits would exceed its costs “from an *economic* perspective” (Productivity Commission, 2011, p. 7 emphasis retained).

Consistent with the neoliberal principle of responsibilisation (Nikidehaghani *et al.*, 2021), the Productivity Commission (2011) asserted that giving individuals a choice and control over their disability funding would benefit both people with disabilities and the Australian economy. The Commission (2011, p. 2) drew on accounting concepts of gain and cost to reason that the NDIS would only have to “produce an annual gain of \$3800 per participant to meet a cost-benefit test”. Given the scope of the benefits, that test would be passed easily and the benefits would “outweigh the costs of the scheme” (p. 7). The Commission (2011, p. 786) estimated a “full net cost of \$6.5 billion by 2018–19” and pointed out that “[t]he upfront fiscal costs, while significant, are partly offset by eliminating the hidden future liabilities of the current system” (p. 7). At the same time, reports by accounting professionals attested that an individualised disability funding model is “necessary for the future wealth of Australia’s economy and society” (Price Waterhouse Coopers, 2011, p. 10). Rationalised through accounting concepts of costs and savings, the Government welcomed the proposal. As specified by MP Christopher Patrick Hayes:

By providing an insurance scheme, the growth in employment for people with disability will be 100,000 people by the year 2050. That is certainly a boost for national GDP. Furthermore, 4,200 carers who have had to give up their work will have the opportunity to re-enter the workforce. The initiative requires \$13.5 billion to be set aside each year by the federal Government. However, given the potential economic gains to be made it seems to me that the benefits certainly far outweigh the costs, particularly if we describe ourselves as a caring nation (Parliament of Australia House of Representatives, 25 August 2011, p. 9532).

After reading the material surrounding the introduction of the NDIS, it becomes apparent that accounting concepts such as costs, savings and liability were integral in rationalising the political decision to replace the previous block-funding approach. These accounting practices gave measurable visibility to the scheme’s benefits. They present the NDIS as an individualising and totalising program (Form) designed to improve the circumstances of people with disabilities and the national economy. Further, to ensure the scheme’s financial sustainability, the Productivity Commission (2011) recommends using actuarial modelling to monitor and evaluate the scheme’s performance across a range of categories, such as age and type of disability.

The initial estimates of NDIS participate were based on data from the “Australian Bureau of Statistics’ Survey of Disability, Ageing and Carers, the 2003 AIHW Burden of Disease Study, and existing government data on individuals with significant and psychiatric disabilities” (Evans *et al.*, 2021, p. 320). Historical data on key cost drivers, such as expected pricing and utilisation trends, were employed to estimate “service ‘quantities’ (e.g. hours of attendant care and number of vehicle modifications) and the average costs for pertinent population groups” (Productivity Commission, 2011, p. 681). The Commission (2011) also recommended creating a longitudinal database to track the scheme’s performance that included both use and outcome data. It was anticipated that, as the scheme evolves, the NDIS Actuary would reference this longitudinal database to formulate various projections, such as participant numbers, average approved plans and funding amounts used by participants with different characteristics (Productivity Commission, 2011). By segmenting the life of an NDIS participant into various transition pathways – such as early childhood, starting school,

finishing school and entering the workforce – the actuarial modelling would assess specific services and interventions financed by the NDIS ([Productivity Commission, 2011](#)). It would then project how these “interventions might influence participant outcomes (including employment and social participation) and liabilities under the NDIS” ([Productivity Commission, 2011](#), p. 682).

With mechanisms established to monitor and assess the scheme’s financial sustainability, along with a calculative approach demonstrating financial and social benefits for participants and the Australian economy, the government decided on a phased rollout of the NDIS. They allocated “\$14.3 billion over seven years from 2012 to 13, aiming for full implementation of the NDIS by July 1, 2019” ([Commonwealth of Australia, 2013](#), p. 140). This comprised launch funding of \$2.4 billion and new funding of \$11.9 billion for transitioning to the scheme between 1 July 2017 and the end of 2019 ([Commonwealth of Australia, 2013](#)).

On 10 March 2019, Mina’s treating psychiatrist gave her a booklet about the NDIS. The booklet, written in English, was explained to Mina by a friend. It stated that the NDIS is now available in Mina’s region and if Mina became an NDIS participant, she could receive funding to pursue her life goals and gain independence. The booklet also outlined the steps for Mina to become an NDIS participant ([Figure 2](#)). The process appeared straightforward. If deemed eligible for the NDIS, Mina would meet with an NDIS planner to develop a plan budget. The NDIS plan would detail Mina’s life goals and the resources required. The planner and Mina would discuss the appropriate funding allocated to Mina. Once the plan was approved, Mina could use her funding to purchase services articulated in the plan. Having complete control over how, where and what her funding would be spent on “felt like a dream”. Mina was excited about the possibility of becoming independent, acquiring new skills, securing job opportunities and ultimately enjoying a better quality of life. So she decided to apply for the NDIS.

7. Mechanisms: accounting for operationalising the NDIS

This section explores Mina’s experience with the NDIS, aligning it with the mechanisms of pastoral power illustrated in [Figure 1](#). Her engagement with the NDIS and the initial planning session are discussed in the context of the *Truth*. The NDIS Funding Plan relates to *Salvation* and the budget components fall under the realm of *Law* (see [Figure 1](#)).

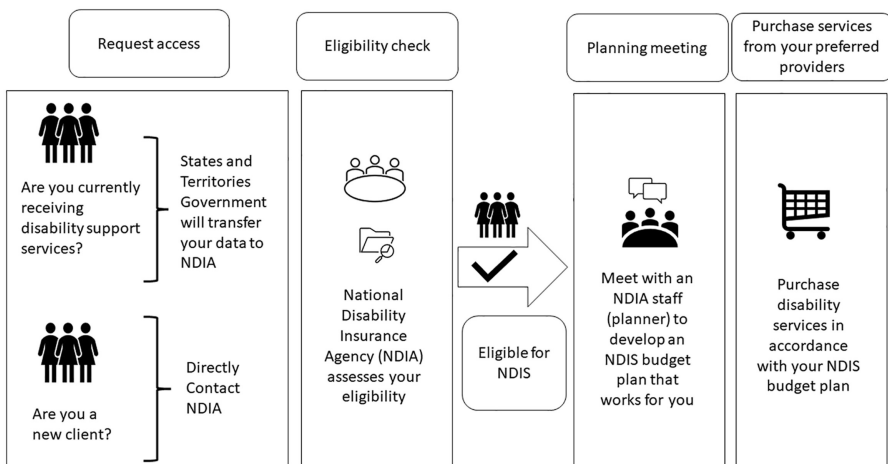


Figure 2.
NDIS participant’s pathway

Source(s): Adapted from Office of the Auditor General Website (2020)

7.1 Truth

7.1.1 Access the NDIS. At the time, Mina was not receiving governmental disability support services and needed to complete an Access Request Form to apply for the NDIS. Mina had to download the form from the NDIS website and email the complete form and supporting information to the NDIA (NDIS, 2022b). Mina later told a friend that accessing the NDIS was “like having a full-time job”. The form was 28 pages long and required Mina and her treating professional to provide information on the nature of Mina’s disability and its impact on her life. Mina also had to provide evidence for her claims, including evidence of age, citizenship or visa status and disability. Without clear guidelines and information about the evidentiary requirements, Mina gathered approximately 30 pages of evidence to ensure her claim was accepted. This included her medical history and written statements from her treating psychiatrist and general practitioner that comprised a detailed clinical and needs-based assessment. Mina lodged the paperwork at the designated office on 15th April 2019.

Through Foucault’s lens, the NDIS Access Request Form resembles something of a confession. It extracts truth and guides the applicant towards salvation. It asks them to disclose personal information, the type and cause of the disability and its impact on the person’s everyday life. This “confession” is mainly concerned with the type and frequency of support required. In terms of funding, there are six main domains of support: self-care, self-management, mobility, communication, learning and social interaction (NDIS, 2023j). To determine the correct level of funding, the applicant must present evidence on the type and frequency of assistance in one or all of these areas, and the treating professionals must assess and rank those claims. Thus, the treating professionals are akin to the kind of pastors described in Foucault (2007). These professionals use their medical expertise to assess the abilities and disabilities of the individuals. They provide details of any current supports, how long those supports have been in place and how effective they are. They must also specify the kinds of assistance that would improve the applicant’s social and economic circumstances and rank the level to which NDIS funding will reduce the applicant’s future need for that support. Foucault (1988) explains that confession does not merely capture the truth, rather it constitutes the truth. He states that confessions must be interpreted to produce truth. Similarly, the “confession” made in the Access Form is the basis by which the NDIA accepts or rejects the applicant. As shown in Figure 2, once the NDIA decides the applicant is eligible for the NDIS, the next step is to organise a planning meeting (NDIS, 2022c).

For Mina, this was not a straightforward process. A few months passed without any communication from the NDIA. In mid-August, Mina contacted the NDIA, but the officer could not provide her with an update. At this stage, Mina became anxious, as her dependence on family support increased. Ultimately, she contacted an advocacy group for assistance. They emailed the NDIA feedback line and discussed Mina’s case. The advocacy group received an automated message stating that the NDIA would attempt to resolve the issue within 21 working days. Four weeks later, Mina received an NDIS Access Approval Letter. Two months later, Mina received a letter informing her that a glitch with the computer system had delayed processing her application.

7.1.2 Planning session. NDIS participants should follow a detailed NDIS support plan, which details their personal goals, the financial and social aspects of their lives and a personal budget for pursuing these objectives (NDIS, 2023k). Similar to the confessional, an NDIS planner – another pastor – interviews the participants to assess their functional capacity, formulate the plan and decide on the amount of NDIS funding.

Mina’s planning session was held as a phone interview. Mina had been preparing for this meeting for some time and had written all her support requests and expectations in a booklet. Considering the complexity of her conditions and range of disabilities, Mina expected to speak with an experienced NDIA planner, but instead, a Local Area Coordinator (LAC) was assigned to her case. When Mina asked about their experience with disability, there was a

pause, and the LAC replied, “I have received training in disability as part of my employment with ABC organisation (which was not a disability service provider)”. Mina became highly concerned because the planner was to decide her funding levels, and his lack of knowledge and understanding of physiological disabilities could result in an insufficiently funded plan.

As the meeting progressed, Mina noted that the planner had not adequately reviewed Mina’s application or the evidence she submitted. Instead, this “pastor” had used an automated toolkit to prepare Mina’s personal budget (JSC, 2021). The planner advised Mina that the budget in her first NDIS plan would be based on NDIS reference packages. He explained that the plan would be generated by an algorithm comprising about 400 different reference groups and “participant personas” and would take factors such as disability type and age into consideration to predict a cost profile for her (JSC, 2021). He explained that this digitised device would use Mina’s statements (confession) to measure the level of support required for each domain of activity. This could range from “no support required” to “severe” (NDIA, 2021b). Mina’s data would then be matched with one of the digitally created personas and a budget would be automatically generated based on the funding matched to that persona (JSC, 2021).

The planner asked a few multiple-choice questions from a questionnaire and recorded Mina’s responses in a computer system. The questions asked Mina to rank the level of support required for specific activities, such as eating, bathing, money management and transportation. Since English is not Mina’s first language, she could not fully understand all the questions and could not effectively communicate her circumstances to the assessor. For example, the planner asked Mina how much difficulty had with showering. Mina responded, “some difficulty”. The planner then moved on to the next question without asking how often she showers. Had the planner asked that question, Mina would have responded that she often goes weeks without showering due to her fatigue and only has difficulty showering when she has the energy to do so.

Foucault (1988) argues that, today, individuals do not confess to being dominated but rather to being known by others. However, as long as one expects an expert interpreter to extract the truth, one’s confession remains an instrument of power. He points out that once the person confesses, the overall effect escapes the actors’ intentions: “. . . people know what they do; they frequently know why they do it; but what they do not know is the circumstances of their actions” (Foucault cited in Dreyfus and Rabinow, 1982, p. 187). The analysis presented in this section demonstrates that people with disabilities, such as Mina, confess their financial needs to gain promise of individual autonomy offered by the NDIS. However, in line with the digital transformation of Australian social services (Nikidehaghani *et al.*, 2023), the NDIA employs an automated toolkit to extract and decipher the truth. While such automation may appear to enhance service efficiency, it does not account for unique individual circumstances and can impede a person’s ability to exercise choice and control. Mina’s planning meeting was a 30-min KPI-driven session that made her feel sidelined. The planner seemed unfamiliar with Mina’s conditions and did not allocate sufficient time to discuss her funding needs. After inputting Mina’s responses into the digital system, the planner indicated that the digital assessment tool had determined a budget for Mina, and she would be notified of the outcome soon.

This section highlights that some of the written procedures associated with the NDIS, such as the Access Form, and verbal statements during the planning interview were not simply used to decide on the case. Rather, they constituted a discourse that defined the truth of Mina’s disability and financial needs based on an automated reference package. Consequently, Mina’s statements and declarations constructed a form of truth that influenced how her merits and faults – her salvation – would be managed within the NDIS funding. The following section will discuss how a participant’s confession to financial support along with embedding accounting within the automated decision-making tools of the NDIS initiates a process of subjectification.

7.2 Salvation: NDIS funding plan

By the end of the week, Mina had received her first NDIS plan. Mina noted that she had not received funding for several of the supports she had requested. She was also dissatisfied with the transport funding as it did not cover the cost of trips to a major city.

Like a pastor that draws on analytical techniques to direct their flock towards salvation, the planner in Mina's case drew on an automated decision-making tool to formulate her funding plan (Salvation). A series of operational guidelines and policies sit behind this opaque decision-making device. Unlike other insurance schemes, the NDIS is not funded by premiums. Instead, it relies on taxation income. Hence:

The ultimate cap – and test of financial sustainability – is taxpayers' continuing willingness to pay for it. The NDIS will only be funded as long as . . . it is a good use of taxes (Productivity Commission, 2017a, p. 82).

The dependence of the NDIS on revenue from taxation underscores the imperative of striking a balance between providing people with choice and managing the scheme's total cost (Walsh and Johnson, 2013). As stated in the guidelines:

When we make decisions about the supports we fund in your plan, we must also consider our need to ensure the **financial sustainability of the NDIS** (NDIS, 2023l, p. 4, emphasis retained).

For Mina, adherence to the principle of financial sustainability (Form) directed the automated decision-making process to conduct a cost-benefit analysis. This analytical identification of merits and faults determined whether a comparable support could achieve the same outcome at a lower cost and whether an investment in support would reduce Mina's need for other support (NDIS, 2023m). For instance, the system calculated that some early intervention funding, such as home modifications, represent "value for money" since they decrease or delay Mina's requirement for more expensive support in the future (NDIS, 2023l).

In this first planning session, we see that the *omnes et singulatim* aspect of pastoral power was the main driver in dictating Mina's individual plan (Salvation). Mina's plan was only approved when it was determined that financial support would both be effective and beneficial. To this end, accounting techniques of reference packages enable the automated pastor to outline the typical supports to be included in Mina's budget (NDIS, 2023l). These packages are essentially control mechanisms to ensure overall scheme stays within budget. However, as experienced by Mina, these reference packages have the effect of homogenising her needs based on the assumption that people with similar circumstances will need similar support.

Further, the NDIA uses price regulation to ensure that Mina receives value for money (NDIS, 2023n). The NDIS Pricing Arrangements and Price Limits establish the highest prices registered providers may charge for specific supports (NDIA, 2023). Specifically, these pricing rules must be adhered to when delivering support to NDIA-managed or plan-managed participants (NDIS, 2023n). In addition, consistent with neoliberal values, the NDIS positions employability as the ultimate form of salvation. The operational guidelines emphasise that any funding must "increase the participant's independence socially and economically and/or help them to join the workforce" (NDIS, 2023n, p. 23). Accordingly, the NDIS Employment Strategy Action Plan sets targets for transitioning NDIS participants into the workforce. For example, the NDIA have set a target that 30% of the NDIS's working-age participants should be in paid employment by June 2023 (NDIA, 2022a). Here, funding allocations are central to achieving this goal – for example, Mina was advised that funding a guide dog is considered to help a visually impaired person get to and from work (NDIS, 2023n).

Using funding to make an individual more responsible demonstrates just how central accounting is in the process of individualising and totalising pastoral power within the NDIS.

Economic independence is a highly admired trait these days (Nikidehaghani *et al.*, 2021), and it is this “salvation” that the NDIS offers. However, although the NDIS is supposed to uphold the principles of choice and control (NDIS, 2022a), the choices it offers mostly align with the neoliberal principles of responsibilisation. Hence, the accounting concepts inherent to the NDIS, such as budgets, funds, support costs, value for money and financial sustainability, only serve to hinder the ability of individuals like Mina to exercise choice and control. The automated assessment tool used to optimise decision-making works to disempower people like Mina. In fact, this tool places more than 555,000 NDIS participants into 400 predetermined, cost-profiled boxes. Clearly, this disregards the intersectionality and complex circumstances of people with disabilities (Goggin and Soldatić, 2022). The accounting concept of cost is used to justify decision-making by devices. However, accounting rhetoric also remains central to an individual’s attempts to resist this automation. For instance, Mina could only override her machine-generated plan by providing evidence of the financial support she currently receives, including support from family and friends (NDIS, 2023o). To do so, she would have to prepare a weekly and monthly timetable detailing how and when she receives this support. Additionally, to get support for high-ticket items (items over \$15,000), she needed to provide quotes supported by recommendations from an assistive technology advisor/assessor (NDIS, 2023o). In other words, to persuade the planner to override the automated decisions, Mina is expected to demonstrate some degree of financial literacy.

7.3 Law: NDIS budget components

Foucault (2007) asserts that individuals must commit to following the pastor’s commands to attain salvation. However, he clarifies that pastors’ actions will always be individualised. This means that “. . . the pastor is concerned with each sheep individually, and he sees to their salvation by giving the necessary care that is peculiar to each one” (Foucault, 2007, p. 175). In the same way, NDIS support plans prescribe an individual “law” for each participant, while accounting techniques, particularly those associated with budgeting, enforce permanent obedience.

Mina’s total funding was divided into three components: core support, capital support and capacity support (NDIS, 2023p). Her core budget included funding to help with daily living in the pursuit of achieving longer-term goals. The capital budget comprised funding for assistive technologies, such as equipment for mobility or personal care (NDIS, 2023p). The capacity-building budget included support to help increase her independence and skills. She noted that each budget was allocated across different support categories that aligned to her goals. For example, the core budget spanned four funding categories: consumables, daily activities, assistance with social and community participation and transport. The capacity building budget was distributed across eight categories: support coordination, improved living arrangements, increased social and community participation, finding and keeping a job, improved relationships, improved health and well-being, improved learning, improved life choices and improved daily living. The capital budget bridged two categories: assistive technology and home modification (NDIS, 2023p).

Importantly, funds could not be transferred from one budget to another nor (generally) from one line item to another (NDIS, 2023p). The one exception is the core budget, which does allow some room to transfer funds between line items, with the exceptions of transport, compensation, specialised disability accommodation, in-kind contributions and “stated” items (NDIS, 2023p). These classifications are a form of forced control over Mina’s spending habits, designed to institute some form of financial responsibility.

Importantly, Mina cannot spend more than her budget (NDIS, 2023q) and, if she deviates from the plan, she will owe a debt to the NDIA (NDIS, 2023q). Further, any unspent balances are absorbed back into the Commonwealth (NDIA, 2022a). This further reinforces the need for Mina to become financially responsible since participants who use all their funding typically

secure more funding in the following year. As reported by the NDIA (2022a, p. 14), “For participants who now have six or more plans, the average payment was \$92,900. The average payment relating to their first plan was \$30,300. Their plan values have tripled over those 6 or more plans”.

It becomes apparent that budgeting technique, which prescribes how individuals can utilise the NDIS funding, is central in reinforcing relations of complete subordination (Law). However, while the NDIS algorithms tend to approve more funding for individuals who fully utilised their previous budgets, they do not consider the reasons for any unspent funds. Inadvertently, this may marginalise some participants. For instance, there tend to be fewer disability services in regional areas, which meant that Mina could not use some of her funding to recruit an appropriate caregiver to accompany her to social activities. Similarly, many disability services, including occupational therapy and psychology, operate on a fly-in-fly-out basis, with therapists only visiting Mina’s town every few months. There is a long waiting list for these services, so Mina could not use her funding for eight months.

8. Outcomes: accounting to create responsible NDIS participants

The theoretical framework shaping this study explains that the mechanisms of pastoral power can help to direct and control individual behaviour consistent with some norm of power. This section discusses how Mina’s financial behaviour is monitored by a digital apparatus; how the NDIA use digitally recorded information to evaluate the program’s effectiveness; and how these mechanisms serve to further control the conduct of the scheme’s participants.

8.1 Teaching financial responsibility

Foucault (2007) explains that the interplay between salvation, truth and law constitutes a newly subjectified self. The analysis shows that, with the introduction of the NDIS, people who were welfare recipients have now become people who must “manage their own funding” (NDIS, 2023r). Mina has the option to self-manage her NDIS budget or ask the NDIA or a registered Plan Management Provider (PMP) to manage the funding for her. A PMP can either be an individual or an organisation that manages the budgets of NDIS recipients on their behalf (NDIS, 2023r). Plan managers receive a setup fee along with a monthly fee for providing this service (NDIS, 2023r). Employing a plan manager would help Mina improve her skills in financial management, teach her how to self-manage her plan and pay providers, expand her choice of providers and provide more comprehensive budget reports and oversight of her NDIS plan (NDIS, 2023r). Data extracted from the NDIS Quarterly Report for June 2022 reveal that 30% of participants decided to self-manage their NDIS funding, while 56% use a plan manager and 14% have an NDIA-managed plan (NDIA, 2022b).

Initially, Mina decided to self-manage her NDIS budget. She hoped this strategy would grant her greater control over her NDIS funds. By self-managing, she felt empowered to select the type of support she needed and the provider. It also meant she could engage registered and unregistered providers (NDIA, 2022c). Further, it would free her from the constraints of the NDIS pricing limits and allow her to: a) negotiate costs either below or above the set regulations; and b) practice her negotiation skills (NDIA, 2022c). In addition to fostering financial literacy by managing and paying for her own support, she would be responsible for maintaining records and receipts. She contended that this approach to fund management would position her as an informed consumer in an open market, adept at discerning which supports best align with her needs and preferences (NDIA, 2022c).

However, regardless of the chosen method of management, Mina would become the consumer in a market of support services. Therefore, she had to develop some financial

responsibility since her economic decisions would impact the support she receives. For instance, Mina was informed that all participants had to find support providers and enter into written service agreements with those providers (NDIS, 2023s). This service agreement is another method of creating a financially responsible participant. For instance, Mina had to include all the expectations from the provider, including the support provided, the cost of the support, the payment methods, the date, duration and method of delivering the support in the agreement (NDIS, 2023s). More importantly, Mina had to outline both parties' responsibilities, obligations and resolution procedures in the case that any problems arose (NDIS, 2023s). In this regard, all participants, such as Mina, must adopt some business skills within the funding scheme. Participants must form relationships with service providers, plan managers, or the NDIA to responsibly execute their funding. The NDIS directs self-managed participants, such as Mina to develop further business skills. For example, Mina, was expected to negotiate the time and payment methods with providers and request invoices and receipts for services (NDIS, 2023s). Mina was also required to pay all invoices on time and keep records of all claimed and paid receipts (NDIS, 2023s).

In line with the digitisation of public services in Australia (Nikidehaghani *et al.*, 2023), all these transactions and interactions need to be recorded in the NDIS's online portal, *My Place*. Details of current and past plans and assessments are also stored in this portal. Using *My Place* is mandatory (NDIS, 2023t) no matter whether Mina decides to use a plan manager, the NDIA, or self-managing her plan (NDIA, 2022c). Clearly, some participants will have better financial and bookkeeping skills than others. However, even if a participant is using a plan manager or the NDIA, they still need enough skill in these areas to communicate the necessary financial information to them. Thus, for self-managed participants, such as Mina, improved bookkeeping skills is one outcome of the NDIS.

When using *My Place*, Mina had to record the service provider's details – their name, support category, start and end date, and payment amount (NDIA, 2022c). She also had to authenticate these transactions – that is, she had to declare that the information provided was true and correct (NDIS, 2023t). However, collecting invoices, keeping records of all business interactions, accessing a stable internet connection and navigating the online platform was highly challenging for Mina. She made a few errors when lodging her claims. As a result, the online system rejected her requests. Also, she could not find a reliable plan manager in her region. As such, she decided to ask the NDIA to manage her plan. She observed that this method somewhat restricted her capacity for choice and autonomy, as it compelled her to engage exclusively with NDIS-registered service providers and adhere to NDIS pricing structures (NDIA, 2023). While the lack of services in her region had meant she could not fully use her NDIS budget, she still believed this approach to be the most appropriate for her, as it meant she would not need to invest significant time, resources, or energy into mastering the intricacies of plan management.

From an analysis of the NDIS guidelines surrounding the online portal, it is clear that the NDIS uses accounting techniques as a way to control its participants. Further, *My Place*, is not unlike the confessionals described by Foucault (2007), given that it is the platform through which the NDIA monitors the financial conduct of the scheme's participants. The financial activities of all participants are recorded in this portal, allowing the NDIA to compare payment requests against allocated budgets and accept or reject those requests at will. As such, digitising the NDIS payment process limits the participants' autonomy and introduces a digitised pastor into a program that promises choice and control. Nikidehaghani *et al.* (2021) explain that embedding accounting rhetoric into disability welfare programs is instrumental in transferring people with disabilities to the workforce. However, mandating NDIS participants, such as Mina, to engage with an online portal where their financial activities are monitored and stored for decision-making indicates that, in the age of automation, people with disabilities are expected to become technically savvy and financially responsible.

Mina's first NDIS plan was in place for 12 months, after which time it would be automatically renewed (NDIS, 2023u). However, Mina was informed that depending on the participant's circumstances some plans can stay in place for 3 years (NDIS, 2023u). During this time, Mina was encouraged to identify her interests, strengths, goals, opportunities and challenges (NDIS, 2023u). If her circumstances were to change, a reassessment meeting would be organised to discuss a new plan (NDIS, 2023v). The reassessment process draws on the information recorded in *My Place* to measure her progress against her goals and decide on the allocation of future funding (NDIS, 2023v). Mina is now awaiting her NDIS reassessment and has requested a face-to-face meeting with a support person present.

8.2 Evaluating a plan's effectiveness

Interdisciplinary accounting scholars posit that accounting data is pivotal in legitimising political agendas because numerical figures are thought to be unbiased depictions of a phenomena (Miller, 1994). Yet, conversely, numerical data can also sideline the emotional and social nuances in discourse (Nikidehaghani *et al.*, 2023). Importantly, translating a qualitative experience into a quantifiable metric makes it measurable and, therefore, susceptible to management (Nikidehaghani and Cortese, 2021). This perspective shapes how government data is presented – that being in numerical format (Miller and Rose, 1990). Hence, the quantifiable metrics of the NDIS seek to demonstrate its effectiveness, which is part of how the NDIA retains control over the scheme's participants.

Analysing the annual and quarterly reports published by the NDIA demonstrates that the government assesses the NDIS's effectiveness from two main perspectives: financial sustainability and participant outcomes. The NDIA evaluates the cost of the NDIS annually in its *Financial Sustainability Report* and publishes a summary of those findings in the NDIA's annual report. Notably, the NDIA draws on accounting and economic information on the projected and actual expenditure of the NDIS and the average funding allocated per participant to demonstrate the value for money and effectiveness of the NDIS (NDIA, 2022b). For instance, a government report in response to public inquiries on the cost of the scheme points out that the NDIS remains financially sustainable since:

Projections for support costs compared to actual payments since 2013–14 show actual costs of support have consistently fallen below the forecasted support costs published in successive Budgets (King, 2021, p. 129).

Further, the NDIA reports on changes in the percentage of participants in paid employment during their time in the scheme to demonstrate positive outcomes of the program. However, quantifying the employment circumstances of a participant without reference to the complexity of their experiences renders them a measurable object amenable to control. As presented through numbers, participants such as Mina are reduced to a calculable phenomenon and programs are formulated to facilitate their transition to the workforce. For example, the NDIA (2021a, p. 26) annual report shows a "decline in employment rates for participants aged 25 years and over who have been in the scheme for four years". In line with the neoliberal intention of individual responsibilisation, one solution to the decline in employment prospects is including opportunities to achieve employment outcomes in the participant's NDIS plan. This will be combined with training NDIA assessors to enhance their knowledge of employment planning, support and pathways (NDIA, 2021a). Interestingly, the NDIS Quarterly Report (NDIA, 2022b) indicates the solution's effectiveness and reports an increase in the percentage of paid employment for participants aged 25–34 years.

Drawing on participants' digital confessions through *My Place*, the NDIA monitors participants' spending to formulate strategies that would further advance the marketisation of the disability sector. For example, the NDIA extracts financial information from Mina's *My Place* and that of other participants to calculate payments to service provider. This

information is used to determine future business opportunities for private service providers. As reported:

Although only 39 per cent of plan-managed payments went to unregistered providers, the market of unregistered providers is large, which means there are many providers receiving smaller total payments. So although only 10 per cent of providers paid through plan managers are NDIS-registered providers, they represent 61 per cent of total payments in the quarter. Further, 23 per cent of NDIS registered providers received over \$100 k in NDIS funding for the quarter, compared to only 1 per cent of unregistered providers receiving over \$100 k in funding (NDIA, 2022b, p. 100).

The official reports by the NDIA draw on accounting numbers recorded in the NDIS digital apparatus of *My Place* to classify NDIS participation rates by age, gender, and social and geographical characteristics (NDIA, 2022b). This quantified information forms the basis of decisions on the future direction of the NDIS. For instance, reports on the living arrangements of participants reveals that more than 2,735 participants under 65 years old reside in aged care facilities (NDIA, 2022b). This information prompted a decision to use *Supported Independent Living Funding* to move participants to alternative living arrangements and ensure “no young participant under the age of 65 resided in aged care unless they are in exceptional circumstances” (NDIA, 2022b, p. 22).

Foucault (2007) alerts us that once a person confesses, the overall effects escape the intention of the confession and the expert who knows the truth draws on the confession to direct actions. Similarly, Mina confessed her abilities and aspirations, hoping to improve her social and economic conditions. Further, as the analysis reveals, Mina complied with the laws of the NDIS by adhering to the funding requirements. However, embedding budgeting techniques within the digital apparatus of the NDIS hinders her from exercising choice and control. The NDIS also automates the process of making decisions about funding allocations. Further, by implanting accounting within the mechanisms of *My Place*, it empowers a digital pastor to control and direct the financial behaviour of Mina and other NDIS participants.

While the NDIS has significantly improved the lives of many individuals with disabilities, a notable proportion remains, including Mina, who feel disenchanting and disempowered by the system (Dickinson and Yates, 2023). Specific groups have expressed dissatisfaction with the scheme, including women with disabilities (Yates *et al.*, 2021), First Nation individuals (Smith-Merry *et al.*, 2023), those from culturally and linguistically diverse communities (Malbon *et al.*, 2019; Carey *et al.*, 2021), people with intellectual disabilities (Bigby, 2020) and those with psychosocial disabilities (Mellifont *et al.*, 2022). Additionally, those unable to advocate for themselves, articulate their needs clearly and those who reside in remote areas (Cortese *et al.*, 2021) or have complex support needs and are involved with the criminal justice system (Spivakovsky, 2021; Dickinson *et al.*, 2024) often find themselves less satisfied with the NDIS. For Mina, the challenges largely stemmed from the complexity of navigating the system. Her struggles included confusion over the application process, insufficient information regarding the necessary documentation, unclear decision-making criteria, a shortage of NDIA staff, the Scheme’s significant dependence on automated systems and financial information, extended waiting periods and the lack of support providers in her region. While Mina’s first experience with the NDIS has been unsatisfactory, she hopes the recent Disability Royal Commission will improve the scheme.

9. Concluding comments

Digitisation has become integral to the neoliberal agenda of making social services as effective and efficient as possible (Eubanks, 2018). This paper has mapped how accounting disguises the neoliberal intentions of the NDIS and transforms NDIS participant into financially responsible citizens. The NDIS promises choice and control over disability funding. However, as shown in the analysis, the automation of the NDIS funding decision-

making and reporting processes, along with the marketisation of the disability services, actually works to minimise the choice and control that the person is able to exercise. Further, inserting accounting into the digitised apparatus of the NDIS veils the neoliberal intentions of the scheme. And while that may make the decision-making process more efficient, it also forces people with disabilities to comply with neoliberal norms.

This study offers several contributions to the literature on accounting and disability. In examining how pastoral power is applied in modern life, this research shows us how accounting, as a mechanism of pastoral power, can be used to construct behaviours in line with the intentions of the neoliberal world. The Foucauldian accounting literature is also extended by demonstrating that pastoral relations are not limited to interactions with human pastors in our modern world. In addition, digital pastors also direct individuals towards salvation in the age of automation. As demonstrated through Mina's account of her interactions with the NDIS, embedding the accounting technique of budgeting within the NDIS's decision-making algorithms situates people with disabilities in a nexus of automated pastoral relations. People with disabilities must demonstrate financial responsibility and develop skills to communicate their financial needs with this digital pastor. Moreover, people with disabilities have been templated, with reference budgets established that prescribe their needs according to the box they are sorted into. Contrary to the original objectives of the NDIS, this standardisation tends to homogenise the diverse needs of people with disabilities; it undermines their individuality.

Drawing on Foucault's notion of pastoral power, this study shows the significance of accounting in creating a financially responsible NDIS participant without appearing to do so. Accounting concepts, such as quantifying the cost of people with disabilities and their potential contribution to the national economy has given rise to a scheme that promotes independence. It constructs responsible citizens by extracting truths on the premise that an individual plan will be formulated for each participant.

In addition, accounting is shown to be central in "moulding the behaviour" of people with disabilities and monitoring their financial conduct (Baños *et al.*, 2005, p. 207). Funding is distributed into different budget categories by the algorithm, making it easier to monitor the financial affairs of participants and ensure they comply with the objectives of a neoliberal society. Further, the mandate to record one's financial activities in *My Place* compels those participating in the NDIS to maintain a constant relationship of obedience with a digital system. What this analysis shows is that each participant's pathway to responsibility is one of developing both accounting skills and digital skills. Participants must learn how to connect their financial resources with their support needs and be prepared to face the consequences of their financial decisions. As such, accounting appears central to achieving the individualising and totalising objectives of the NDIS.

This narrative is situated within other accounting studies that investigate the significance of accounting in executing public policies (e.g. Cooper *et al.*, 2016; Nikidehaghani *et al.*, 2023). In particular, this paper addresses calls by Nikidehaghani *et al.* (2021) and Alawattage *et al.* (2021) to demonstrate how accounting practices are helping to marginalise people with disabilities. The paper advances the extant accounting literature by demonstrating the role of accounting in a unique set of automated institutional arrangements for people with disabilities in Australia. In Nikidehaghani *et al.* (2023), the authors demonstrated that Australia's decision to automate welfare debt and its debt recovery system eliminated all human interactions, thereby reconfiguring accountability relations in the public sector. This study demonstrates that the mechanisms of the NDIS involve human pastors to guide interactions with digital pastors. However, the pathway to communicating with the digital pastors is through the language of accounting. As such, accounting plays a central role in the everyday interactions of people with disabilities.

This study centres on the implications of accounting in shaping the behaviour of NDIS participants. However, the NDIS comprises multiple intersecting markets, potentially involving thousands of providers offering diverse services to people with a broad spectrum of disabilities and personal circumstances (Carey *et al.*, 2018a). Future accounting research

could explore the effects of this individualised funding model on service providers, plan managers and care workers. Specifically, accounting research might complement discussions on the significance of pricing in the disability care market, how the market is developing and the quality of care. The theoretical framework developed in this study could be used to reveal the central role accounting plays in subjectifying people through automated governance regimes. As technology and digital transformation reshape neoliberal states, accounting continues to help advance these systems. Hence, accounting scholars must engage in a purposeful discussion about the inequalities experienced by the most vulnerable people in our societies. These discussions could include investigating the role of consultancy groups in formulating public policies for vulnerable people, such as social services recipients.

Notes

1. A service provider is an organisation that provides disability support services (AIHW, 2022).
2. In certain situations, some providers continue to receive a lump sum payment for delivering pre-paid support to NDIS participants. These supports are termed “in-kind” supports and incorporated into the participants’ NDIS plan. It is anticipated that, gradually, in-kind support will transition to the NDIS (NDIS, 2023g).

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