

**PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS
2004-05**

**EMPLOYMENT AND WORKPLACE
RELATIONS PORTFOLIO**

Australian Government 2005

ISBN 064 232 5162

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Australian Government available from the Department of Communications, Information Technology and the Arts. Requests and inquiries concerning reproduction and rights should be addressed to:

The Commonwealth Copyright Administration
Intellectual Property Branch
Department of Communications, Information Technology and the Arts
GPO Box 2154
CANBERRA ACT 2601

Or emailed to:

dcita.mail@dcita.gov.au



The Hon Kevin Andrews MP
Minister for Employment and Workplace Relations
Minister Assisting the Prime Minister for the Public Service

Senator the Hon Paul Calvert
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

The Hon David Hawker MP
Speaker of the House of Representatives
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2004-05 Additional Estimates for the Employment and Workplace Relations Portfolio.

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

I present these statements by virtue of my ministerial responsibility for accountability to the parliament and, through it, the public.

Yours sincerely



KEVIN ANDREWS

TABLE OF CONTENTS

PART A: USER GUIDE	VIII
Introduction	viii
Structure of the Portfolio Additional Estimates Statements	viii
Styles and conventions used	ix
PART B: PORTFOLIO OVERVIEW	2
Additional estimates and variations — Portfolio level	4
PART C: AGENCY ADDITIONAL ESTIMATES STATEMENTS	8
DEPARTMENT OF EMPLOYMENT AND WORKPLACE RELATIONS	8
Section 1: Overview, variations and measures	8
Overview	8
Additional estimates and variations to outcomes	11
Breakdown of additional estimates by appropriation bill	14
Summary of staffing changes	15
Summary of agency savings	15
Variations to revenue from other sources through net annotated (section 31) receipts	16
Revenue from independent sources	16
Estimates of expenses from special appropriations	17
Estimated special account flows	17
Programmes affected by Administrative Arrangements Order and Machinery of Government Changes	18
Section 2: Revisions to outcomes and outputs	20
Outcomes and output groups	20
Section 3: Budgeted financial statements	46
Analysis of budgeted financial statements	46
Financial statements	49
Notes to the financial statements	61
AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND AUSTRALIAN INDUSTRIAL REGISTRY	66
Section 1: Overview, variations and measures	66
Overview	66
Additional estimates and variations to outcomes	68
Breakdown of additional estimates by appropriation bill	70
Summary of staffing changes	70
Variations to revenue from other sources through net annotated (Section 31) receipts	70
Revenue From Independent Sources	70

Estimates of expenses from special appropriations	71
Estimated special account flows.....	71
Section 2: Revisions to outcome and outputs	72
Outcome and output groups	72
Section 3: Budgeted Financial Statements.....	76
Analysis of budgeted financial statements	76
Financial statements.....	77
Notes to the Financial Statements.....	82
ACRONYMS	84
GLOSSARY	87
INDEX.....	92

PART A

USER GUIDE

PART A: USER GUIDE

INTRODUCTION

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements, is to inform senators and members of parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. They also facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2004-05. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a 'relevant document' to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

STRUCTURE OF THE PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS

The PAES are presented in three parts with subsections.

Part A: User guide

Provides an introduction explaining the purpose of the PAES, as well as information in relation to the styles and conventions used.

Part B: Portfolio overview

Provides an overview of the portfolio. The structure of the portfolio outcomes is depicted in a chart that outlines the structure of the outcomes to which the portfolio contributes.

Part C: Agency additional estimates statements

For each agency within the portfolio that has an impact on Additional Estimates a statement is presented under the name of the agency.

Section 1: Agency overview, additional estimates and variations to outcomes

This section details the link between the resources appropriated, savings, the impact of any post-Budget measures, and their application to the outputs and administered items (usually programmes) that contribute to the achievement of outcomes. This section also reports changes to revenue from independent sources; changes to estimates of expenses from Special Appropriations; and changes to estimated Special Account flows.

Section 2: Revisions to outcomes and outputs

This section details changes to planned Government outcomes, or to the contributing administered items and agency outputs.

Section 3: Budgeted financial statements

This section contains the budgeted financial statements in accrual format covering budget year, previous year and the three out-years for each agency.

Glossaries are provided at the end of the document.

STYLES AND CONVENTIONS USED

(a) The following notations may be used:

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

(b) Figures in tables and in the text may be rounded. Discrepancies in tables between totals and sums of components are due to rounding.

PART B

PORTFOLIO OVERVIEW

PART B: PORTFOLIO OVERVIEW

This document provides information about the Employment and Workplace Relations Portfolio which comprises the Department of Employment and Workplace Relations (DEWR) and the following statutory agencies:

- Australian Industrial Relations Commission (AIRC) and Australian Industrial Registry (AIR);
- Comcare and the Safety, Rehabilitation and Compensation Commission (Comcare);
- Equal Opportunity for Women in the Workplace Agency (EOWA);
- National Occupational Health and Safety Commission (NOHSC); and
- Indigenous Business Australia (IBA).

The Office of the Employment Advocate (OEA), the Defence Force Remuneration Tribunal (DFRT) and the Remuneration Tribunal (RT) although not statutory agencies, operate as single entities within the department.

There have been changes to the structure of the portfolio since the Portfolio Budget Statements 2004-05 (PBS) were tabled in May 2004. The changes result from the Administrative Arrangements Orders (AAO) of 24 June 2004, 26 October 2004 and 16 December 2004, and other administrative changes within the portfolio.

- Portfolio changes include:
 - The transfer of the Indigenous Business Australia (IBA) to the portfolio from the Immigration, Multicultural and Indigenous Affairs portfolio. There are no changes to the IBA Budget Statements tabled in the Immigration, Multicultural and Indigenous Affairs 2004-05 Portfolio Budget Statements (Budget papers 1.12).
 - On 7 February, the National Occupational Health and Safety Commission (NOHSC) Office was transferred to DEWR. The Office provides occupational health and safety services to the Commission. DEWR will receive section 31 revenue from NOHSC for the services delivered until June 2005. From 2005-06, DEWR will be directly appropriated to deliver these services.

- Outcome changes for DEWR include:
 - An increase in outcomes from two outcomes to three and retitling of Outcome 1 as follows:
 - Outcome 1 has changed from 'An effectively functioning labour market' to 'Efficient and effective labour market assistance'.
 - There are no changes to Outcome 2 'Higher productivity, higher pay workplaces'.
 - Outcome 3 'Increased workforce participation' has been created, effective from January 2005.
- Changes that affect DEWR outputs include:
 - The transfer from the Department of Family and Community Services (FaCS) of responsibility for working age payments and Administered programmes including Employment Assistance and Other Services, Rehabilitation Services, Green Corps, the Personal Support Programme (PSP), Payment to Voluntary Work Agencies, and the Job Placement, Employment and Training Programme (JPET).
 - The transfer of Community Development Employment Projects (CDEP) and the Business Development and Assistance Programme (BDAP) from the Aboriginal and Torres Strait Islander Services (ATSIS), which previously reported through the Immigration, Multicultural and Indigenous Affairs portfolio.
 - The addition of the Office of the Australian Safety and Compensation Council, following the transfer of responsibility for these functions from the National Occupational Health and Safety Commission (NOHSC) to DEWR.
 - The addition of the Office of the Federal Safety Commissioner. This body has been established administratively by the Australian Government to foster improved occupational health and safety performance in the building and construction industry.

Part C Section 1 details changes to outputs.

ADDITIONAL ESTIMATES AND VARIATIONS — PORTFOLIO LEVEL

Additional estimates are being sought for the following portfolio agencies:

- Department of Employment and Workplace Relations (DEWR); and
- Australian Industrial Relations Commission (AIRC) and Australian Industrial Registry (AIR).

The funding for the other agencies within the portfolio remains unchanged.

The portfolio is seeking additional funding of \$403.8m and has identified savings of \$0.012m in 2004-05. Additional estimates funding comprises:

(a) Department of Employment Workplace Relations

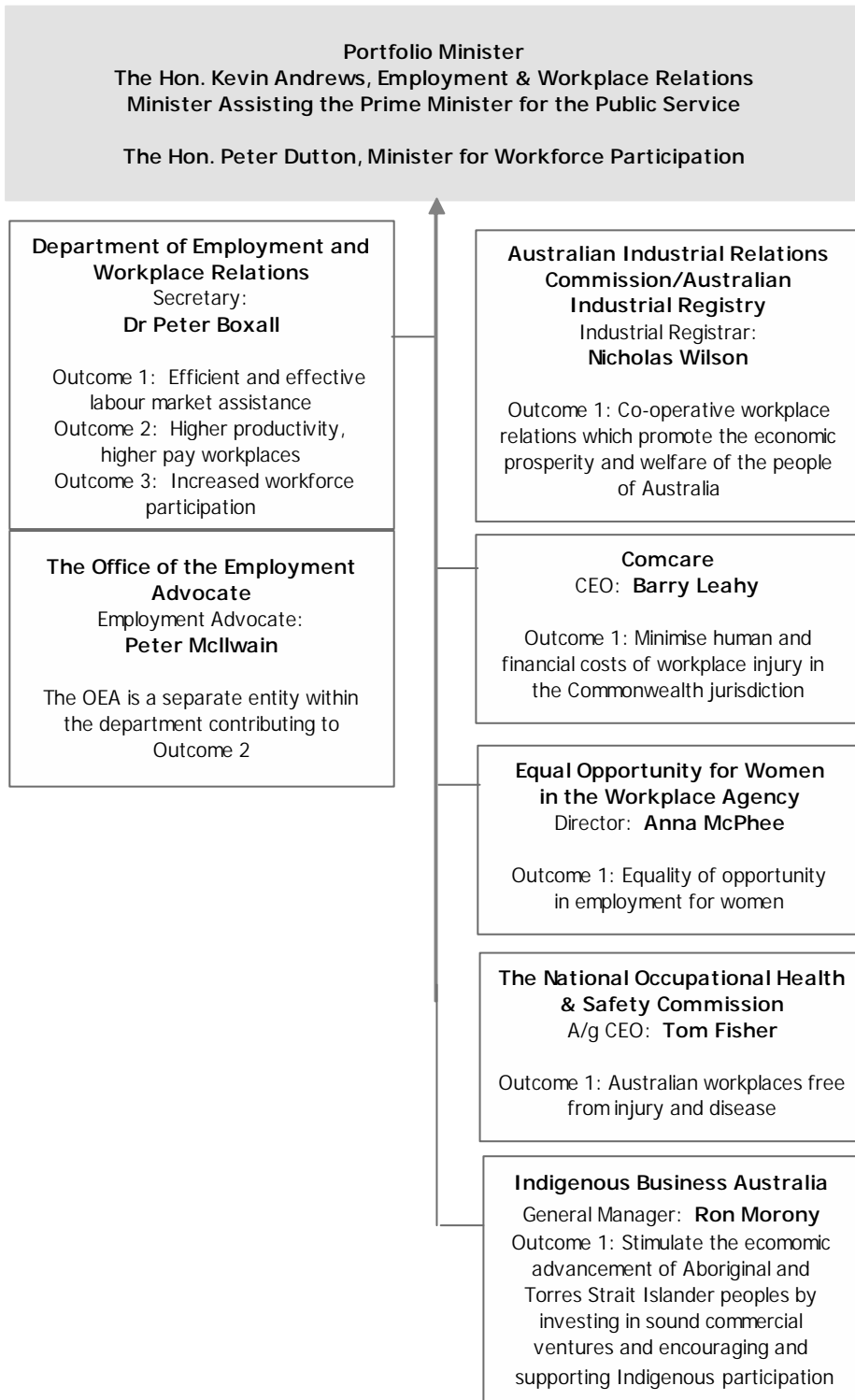
- \$6.2m for departmental outputs;
- \$371.5m for administered expenses; and
- \$25.7m for administered assets and liabilities.

(b) Australian Industrial Relations Commission (AIRC) and Australian Industrial Registry (AIR)

- \$0.4m for departmental outputs.

The revised portfolio appropriations and their impact on agency outcome appropriations are detailed in the respective sections in Part C of this document.

Map 1: Structure of outcomes for the portfolio



PART C

AGENCY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF EMPLOYMENT AND WORKPLACE RELATIONS	8
AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND THE AUSTRALIAN INDUSTRIAL REGISTRY.....	66

PART C: AGENCY ADDITIONAL ESTIMATES STATEMENTS

DEPARTMENT OF EMPLOYMENT AND WORKPLACE RELATIONS

Section 1: Overview, variations and measures

OVERVIEW

There have been changes to the department's outcomes and outputs structure since the Portfolio Budget Statements 2004-05 were tabled in May 2004. The changes arise from the Administrative Arrangements Orders (AAO) of 24 June 2004, 26 October 2004 and 16 December 2004, and other administrative changes within the portfolio.

Outcomes

- **Outcome 1 - Efficient and effective labour market assistance** has been retitled from 'An effectively functioning labour market'.
- **Outcome 2 - Higher productivity, higher pay workplaces** remains unchanged.
- **Outcome 3 - Increased workforce participation** has been created.

Old Output Group 1.1 - Labour market policy

- Output Group 1.1 'Labour market policy', with Output 1.1.1 'Policy advice' and Output 1.1.2 'Research, evaluation and reporting' have been subsumed into Output Group 3.1 'Working age policy'.

New Output Group 1.1- Working age payments

- A new Output Group 1.1 'Working age payments', with Output 1.1.1 'Working age payments and compliance' have been created to accommodate the transfer of these functions to DEWR from the Department of Family and Community Services (FaCS).

Output Group 1.2 – Labour market programme management and delivery

- A new Output 1.2.5 ‘Employment preparation services’ has been added to Output Group 1.2 to accommodate the transfer of these functions to DEWR from FaCS, including the Personal Support Programme (PSP) and Job Placement, Employment and Training (JPET).
- Other Administered programmes that have transferred from FaCS will be reported under existing Outputs, as follows: ‘Employment Assistance and Other Services’ and ‘Rehabilitation Services’ under Output 1.2.2 ‘Employment Services’; and ‘Green Corps’ and ‘Payment to Voluntary Work Agencies’ under Output 1.2.4 ‘Mutual Obligation initiatives’.

Output Group 2.2 – Workplace relations implementation

- A new Output 2.2.9 ‘Office of the Australian Safety and Compensation Council’ has been created following the transfer of responsibility for functions from the National Occupational Health and Safety Commission (NOHSC) to DEWR.
- A new Output 2.2.10 ‘Office of the Federal Safety Commissioner’ has been created. This body has been established administratively by the Australian Government to foster improved occupational health and safety performance in the building and construction industry.

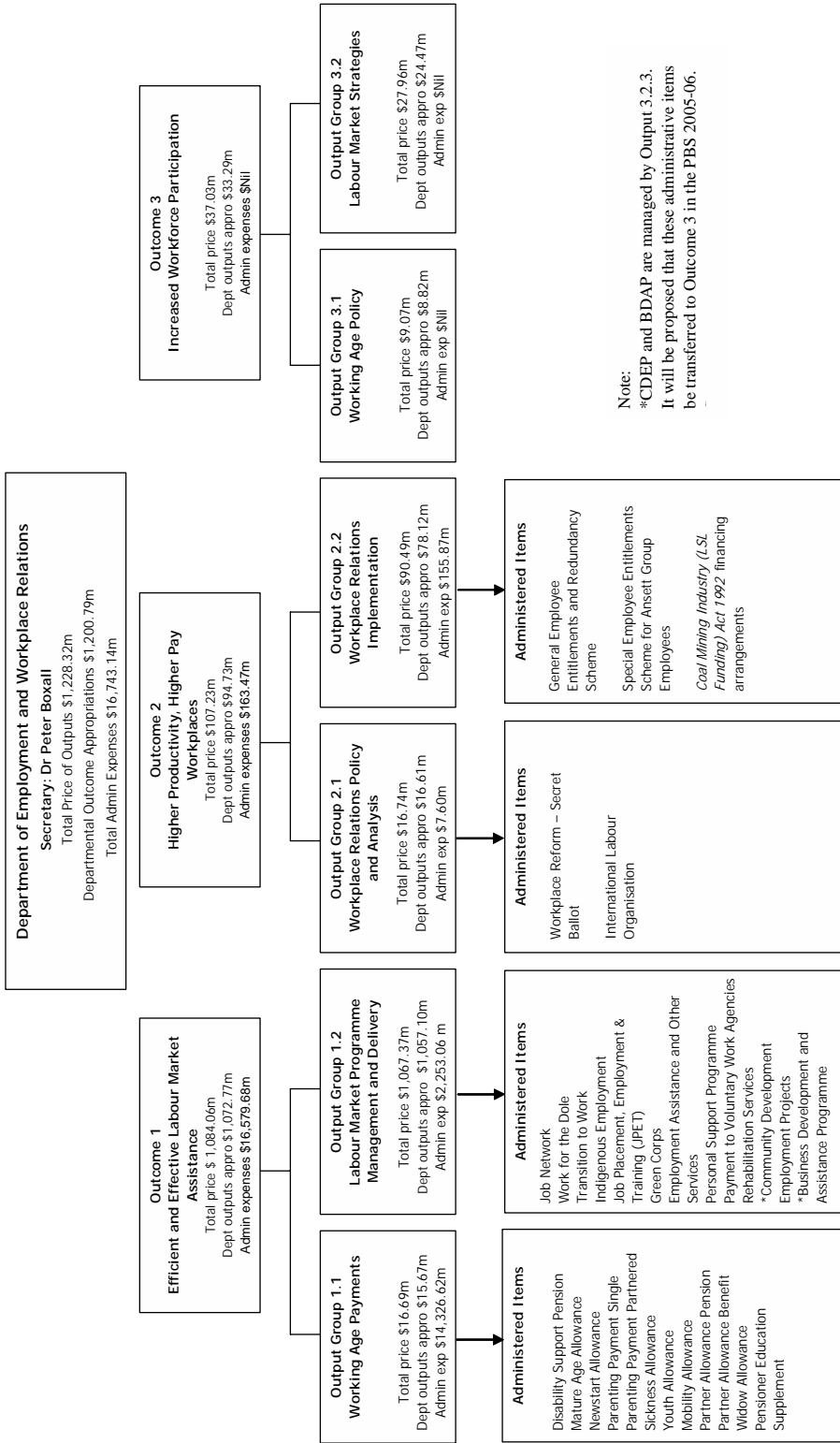
New Output Group 3.1 – Working age policy

- A new Output Group 3.1 ‘Working age policy’, with Output 3.1.1 ‘Working age policy and legislation’ and Output 3.1.2 ‘Research and evaluation’ have been created.

New Output Group 3.2 – Labour market strategies

- A new Output Group 3.2 ‘Labour market strategies’, with Output 3.2.1 ‘Labour market analysis’, Output 3.2.2 ‘Industry and labour supply strategies’ and Output 3.2.3 ‘CDEP management’ have been created.

Map 2: Outcomes and output groups for the agency



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The department has the following additional estimates variations:

Departmental Outputs

The departmental output appropriation for 2004-05 has been increased by \$6.2m to \$400.4m. The major changes include:

- An increase of \$3.8m associated with new measures announced since the 2004-05 Budget. These are: *Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians, Australian Workplace Agreement – Encouraging Uptake by Small Businesses, Workplace Dispute Settlement Pilot Programme, Labour Market and Structural Adjustment Assistance – South Australia Assistance Package* and *Australia - US Free Trade Agreement*.
- An increase of \$2.6m for the creation of the Office of the Federal Safety Commissioner.
- A reduction of \$0.2m associated with transfer of funding for Indigenous Community Volunteers from departmental funds to administered funds.

Administered Expenses

Administered expense appropriations for 2004-05 have increased by \$371.5m to \$1,719.0m. The major changes include:

- An increase of \$6.2m associated with new measures announced since the 2004-05 Budget. These are: *Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians, Encouraging Volunteers – Volunteering Tasmania Inc, and Labour Market and Structural Adjustment Assistance – South Australia Assistance Package*.
- An increase of \$365.1m associated with revised estimates for the Job Network.
- An increase of \$0.2m associated with transfer of funding for Indigenous Community Volunteers from departmental funds to administered funds.

Administered Equity Injection

An administered equity injection of \$25.7m has been provided for the Job Network programme to fund outcome payments accrued as at 30 June 2004.

Detailed explanations of variations to the 2004-05 estimates are outlined in Section 2 by outcome.

Variations — Measures

	2004-05 \$'000	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000
Outcome 1				
Increase in administered appropriations				
Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians	400	1,900	900	900
Encouraging Volunteers - Volunteering Tasmania Inc	25	77	-	-
Increased Flexibility and Financial Assistance for Carers	-	5	12	20
Labour Market and Structural Adjustment Assistance - South Australia Assistance Package	5,755	2,891	840	93
Total variations in administered appropriations	6,180	4,873	1,752	1,013
Increase in departmental appropriations				
Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians	100	100	100	100
Australia - US Free Trade Agreement	284	-	-	-
Labour Market and Structural Adjustment Assistance - South Australia Assistance Package	300	121	-	-
Total variations in departmental appropriations	684	221	100	100
Outcome 2				
Increase in departmental appropriations				
Australian Workplace Agreement - Encouraging Uptake by Small Businesses	3,000	3,000	3,000	3,000
Workplace Dispute Settlement Pilot Programme	100	200	-	-
Total variations in departmental appropriations	3,100	3,200	3,000	3,000

Other variations to appropriations

	2004-05 \$'000	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000
Outcome 1				
Variations in administered expense appropriations				
Indigenous Community Volunteers - Indig Employment	200	200	-	-
Job Network Employment Services	365,132	313,419	302,555	222,034
Total variations in administered expense appropriations	365,332	313,619	302,555	222,034
Variations in administered capital appropriations				
Equity Injection for Job Network	25,661	-	-	-
Total variations in administered capital appropriations	25,661	-	-	-
Variations in departmental appropriations				
Reduction of Comcover supplementation	(12)	-	-	-
Indigenous Community Volunteers - Indig Employment	(200)	(200)	-	-
Total variations in departmental appropriations	(212)	(200)	-	-
Outcome 2				
Variations in departmental appropriations				
Federal Safety Commissioner	2,630	-	-	-
Australian Building and Construction Commission	-	(32,168)	(32,821)	(33,490)
Building Industry Taskforce	-	9,120	9,302	9,498
Office of the Australian Safety and Compensation Council	-	15,331	15,454	15,609
Total variations in departmental appropriations	2,630	(7,717)	(8,065)	(8,383)

Table 1.1: Summary of Measures since the 2004-05 Budget

Measure	Outcome	Output groups affected	Appropriations budget 2004-05 \$'000			Appropriations forward estimate 2005-06 \$'000			Appropriations forward estimate 2006-07 \$'000			Appropriations forward estimate 2007-08 \$'000		
			Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total
Increased Flexibility and Financial Assistance for Carers	1	1.1	-	-	-	5	-	5	12	-	12	20	-	20
Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians	1	1.2	400	100	500	1,900	100	2,000	900	100	1,000	900	100	1,000
Encouraging Volunteers - Volunteering Tasmania Inc	1	1.2	25	-	25	77	-	77	-	-	-	-	-	-
Labour Market and Structural Adjustment Assistance - South Australia Assistance Package	1	1.2	5,755	300	6,055	2,891	121	3,012	840	-	840	93	-	93
Australian Workplace Agreement - Encouraging Uptake by Small Businesses	2	2.2	-	3,000	3,000	-	3,000	3,000	-	3,000	3,000	-	3,000	3,000
Workplace Dispute Settlement Pilot Programme	2	2.2	-	100	100	-	200	200	-	-	-	-	-	-
Australia - US Free Trade Agreement	All	All	-	284	284	-	-	-	-	-	-	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No. 3) 2004-05¹

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Efficient and effective labour market assistance	1,240,987	1,263,931	1,635,443	371,512	-
Outcome 2					
Higher productivity, higher pay workplaces	83,041	83,558	83,558	-	-
Outcome 3					
Increased workforce participation	-	-	-	-	-
Total	1,324,028	1,347,489	1,719,001	371,512	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
Efficient and effective labour market assistance	333,446	304,966	305,438	472	-
Outcome 2					
Higher productivity, higher pay workplaces	95,795	89,238	94,968	5,730	-
Outcome 3					
Increased workforce participation	-	-	-	-	-
Total	429,241	394,204	400,406	6,202	-
Total administered and departmental	1,753,269	1,741,693	2,119,407	377,714	-

¹ This table only shows the amounts directly appropriated to DEWR by Appropriation Bills No. 1 and No. 3. It does not include the funding associated with all the functions transferred to DEWR as a result of Administrative Arrangement Order and Machinery of Government changes since the 2004-05 Budget. Table 1.9 outlines the administrative changes that have impacted on DEWR since the 2004-05 Budget.

Table 1.3: Appropriation Bill (No. 4) 2004-05

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
Equity injections	-	-	-	-	-
Loans	-	-	-	-	-
Previous years' outputs	-	-	-	-	-
Administered assets and liabilities	-	-	25,661	25,661	-
Total	-	-	25,661	25,661	-

SUMMARY OF STAFFING CHANGES

Table 1.4: Average Staffing Level (ASL)

	2004-05 Budget	2004-05 Revised	Variation
Outcome 1			
Effective and efficient labour market assistance	1,553	1,691	138
Outcome 2			
Higher productivity, higher pay workplaces	693	733	40
Outcome 3			
Increased workforce participation	-	352	352
Total	2,246	2,776	530

SUMMARY OF AGENCY SAVINGS

Summary of Agency Savings

S	Savings from annual appropriations	\$0.012 million
Total agency savings		\$0.012 million

Savings relate to a reduction in the appropriation for the Comcover premium.

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

Table 1.5: Changes to Net Annotated Appropriations (section 31) Receipts

	Total approp 2004-05 budget	Total approp 2004-05 revised	Receipts from independent sources budget	Receipts from independent sources revised	Variation in non-govt revenue
	\$'000	\$'000	\$'000	\$'000	\$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
Efficient and effective labour market assistance	304,966	305,438	11,184	10,825	(359)
Outcome 2					
Higher productivity, higher pay workplaces	89,238	94,968	5,551	12,504	6,953
Outcome 3					
Increased workforce participation	-	-	-	3,743	3,743
Total	394,204	400,406	16,735	27,072	10,337

REVENUE FROM INDEPENDENT SOURCES

Table 1.6: Revenue from independent sources

	Budget estimate 2004-05 \$'000	Revised estimate 2004-05 \$'000
DEPARTMENTAL REVENUE		
Departmental section 31 receipts	16,735	27,072
Resources free of charge	359	455
Total non-appropriation departmental revenue	17,094	27,527
ADMINISTERED REVENUE		
<i>Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992</i>	66,600	79,704
Recoveries from Ansett Administrator	28,700	28,700
Other	4,100	4,100
Total non-appropriation administered revenue	99,400	112,504

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Table 1.7: Estimates of expenses from special appropriations

	Outcome affected	Budget estimate	Revised estimate
		2004-05 \$'000	2004-05 \$'000
<i>Social Security (Administration) Act 1999</i>			
Disability Support Pension	1	-	5,461,447
Mature Age Allowance	1	-	163,255
Mobility Allowance	1	-	61,561
Newstart Allowance	1	-	3,192,807
Parenting Payment (Partnered)	1	-	874,078
Parenting Payment (Single)	1	-	3,312,551
Partner Allowance (Benefit)	1	-	138,096
Partner Allowance (Pension)	1	-	330,593
Pensioner Education Supplement	1	-	50,387
Sickness Allowance	1	-	57,080
Widow Allowance	1	-	342,516
Youth Allowance	1	-	342,246
<i>Coal Mining (Long Service Leave Funding) Act 1992</i>	2	66,600	79,704
<i>Air Passenger Ticket Levy (Collection) Act 2001</i>	2	204	204
Total estimated expense		66,804	14,406,525

ESTIMATED SPECIAL ACCOUNT FLOWS

Table 1.8: Estimated special account flows

There have been no changes to estimated special account flows since 2004-05 PBS.

PROGRAMMES AFFECTED BY ADMINISTRATIVE ARRANGEMENTS ORDER AND MACHINERY OF GOVERNMENT CHANGES

Table 1.9: Programmes affected by Administrative Arrangements Order and Machinery of Government Changes

	Notes:	DEWR 2004-2005 Budget \$'000	DEWR Adjustment \$'000	FACS \$'000	ATSI \$'000	Human Services \$'000
Administered Expenses						
Business Development and Assistance Programme	1	-	13,721	-	(13,721)	-
Community Development Employment Projects	1	-	372,344	-	(372,344)	-
Employment Assistance and Other Services	2	-	103,898	(103,898)	-	-
Green Corps	2	-	9,726	(9,726)	-	-
Job Placement, Employment and Training Programme	2	-	10,445	(10,445)	-	-
Payment to Voluntary work agencies	2	-	2,454	(2,454)	-	-
Personal Support Programme	2	-	34,326	(34,326)	-	-
Rehabilitation Services	2	-	70,702	(70,702)	-	-
Disability Support Pension	3	-	5,461,447	(5,461,447)	-	-
Mature Age Allowance	3	-	163,255	(163,255)	-	-
Mobility Allowance	3	-	61,561	(61,561)	-	-
Newstart Allowance	3	-	3,192,807	(3,192,807)	-	-
Parenting Payment (Partnered)	3	-	874,078	(874,078)	-	-
Parenting Payment (Single)	3	-	3,312,551	(3,312,551)	-	-
Pensioner Education Supplement	3	-	50,387	(50,387)	-	-
Sickness Allowance	3	-	57,080	(57,080)	-	-
Youth Allowance	3	-	342,246	(342,246)	-	-
Partner Allowance (Benefit)	3a	-	138,096	(138,096)	-	-
Partner Allowance (Pension)	3a	-	330,592	(330,592)	-	-
Widow Allowance	3a	-	342,516	(342,516)	-	-
Total Administered Expenses			14,944,232	(14,558,167)	(386,065)	-
Administered Equity						
Business Development Loans	1a	-	12,814	-	(12,814)	-
Total Administered Equity		-	12,814	-	(12,814)	-
Departmental Expenses						
S32 trf to Dept Human Services			(2,012)	-	-	2,012
S32 ATSI			-	-	(28,399)	-
FACS - estimated	4		774,000	(774,000)	-	-
Total Departmental		-	800,387	(774,000)	(28,399)	2,012
Total		-	15,757,433	(15,332,167)	(427,278)	2,012

¹ Annual appropriations transferred in the 24 June 2004 AAO

^{1a} Equity transferred in the 24 June 2004 AAO

² Annual appropriations transferred in the 26 October 2004 AAO

³ Special appropriations transferred in the 26 October 2004 AAO

^{3a} Special Appropriations transferred in the 16 December 2004 AAO

⁴ Estimation only. Negotiations not finalised at publication of 2004-05 PAES.

DEWR has been affected by a number of Administrative Arrangements Order (AAO) and Machinery of Government changes in 2004-05.

- The AAO announced on 24 June 2004 transferred the Community Development Employment Projects (CDEP) and the Business Development and Assistance Programme (both the grants and loans components of the programme) from ATSI to DEWR, with functional responsibility effective from 1 July 2004.

- The AAO announced on 26 October 2004 transferred nine special appropriations administered under the *Social Security (Administration) Act 1999* and six administered annual appropriations from FaCS to DEWR, with functional responsibility effective from 26 October 2004.
- The AAO announced on 16 December 2004 transferred a further three special appropriations administered under the *Social Security (Administration) Act 1999*, with functional responsibility effective from 16 December 2004.
- On 7 February, the National Occupational Health and Safety Commission (NOHSC) was transferred to DEWR. The office provides occupational health and safety services, to the Commission. DEWR will receive section 31 revenue from NOHSC for the services delivered until June 2005. From 2005-06, DEWR will be directly appropriated to deliver these services.
- DEWR has contributed departmental resources to the Department of Human Services, which was established in the 26 October 2004 AAO changes.

While DEWR was charged with the functional programme responsibility from the dates identified above, the effective financial reporting dates vary according to the nature of the appropriation for each function.

- Special Appropriations are to be reported from the date of the AAO change.
- Administered annual appropriations are to be reported from the date of the section 32 transfer of the appropriation.
- Departmental expenditure is to be reported from the date of the section 72 of the *Public Service Act 1999*, transfer of staff. The determined amount for the section 32 transfer of departmental resources to DEWR is based on the forecast expenses to be incurred from the date of the section 72 transfer of staff.

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There have been changes to the department's outcomes and outputs structure since the Portfolio Budget Statements 2004-05 were tabled in May 2004. The changes arise from the Administrative Arrangements Orders (AAO) of 24 June 2004, 26 October 2004 and 16 December 2004, and other administrative changes within the portfolio.

Outcomes

- **Outcome 1 - Efficient and effective labour market assistance** has been retitled from 'An effectively functioning labour market'.
- **Outcome 2 - Higher productivity, higher pay workplaces** remains unchanged.
- **Outcome 3 - Increased workforce participation** has been created.

Old Output Group 1.1 - Labour market policy

- Output Group 1.1 'Labour market policy', with Output 1.1.1 'Policy advice' and Output 1.1.2 'Research, evaluation and reporting' have been subsumed into Output Group 3.1 'Working age policy'.

New Output Group 1.1- Working age payments

- A new Output Group 1.1 'Working age payments', with Output 1.1.1 'Working age payments and compliance' have been created to accommodate the transfer of these functions to DEWR from FaCS.

Output Group 1.2 – Labour market programme management and delivery

- A new Output 1.2.5 'Employment preparation services' has been added to Output Group 1.2 to accommodate the transfer of these functions to DEWR from FaCS, including the Personal Support Programme (PSP) and Job Placement, Employment Training (JPET).
- Other Administered programmes that have transferred from FaCS will be reported under existing Outputs, as follows: 'Employment Assistance and Other Services' and 'Rehabilitation Services' under Output 1.2.2 'Employment Services'; and 'Green Corps' and 'Payment to Voluntary Work Agencies' under Output 1.2.4 'Mutual Obligation initiatives'.

Output Group 2.2 – Workplace relations implementation

- A new Output 2.2.9 'Office of the Australian Safety and Compensation Council' has been created following the transfer of responsibility for functions from the National Occupational Health and Safety Commission (NOHSC) to DEWR.

- A new Output 2.2.10 ‘Office of the Federal Safety Commissioner’ has been created. This body has been established administratively by the Australian Government to foster improved occupational health and safety performance in the building and construction industry.

New Output Group 3.1 – Working age policy

- A new Output Group 3.1 ‘Working age policy’, with Output 3.1.1 ‘Working age policy and legislation’ and Output 3.1.2 ‘Research and evaluation’ have been created.

New Output Group 3.2 – Labour market strategies

- A new Output Group 3.2 ‘Labour market strategies’, with Output 3.2.1 ‘Labour market analysis’, Output 3.2.2 ‘Industry and labour supply strategies’ and Output 3.2.3 ‘CDEP management’ have been created.

Output cost attribution

Output costs are attributed on a direct cost and overhead basis.

Direct costs relate to costs incurred directly by the department in achieving its outputs.

Overhead costs are those costs of supporting services which are attributed across outputs. Overhead costs that relate directly to outputs are attributed according to usage by the output. The remaining costs are allocated on an employee expense basis.

Outcome 1 - Efficient and effective labour market assistance

Explanation of variations

Departmental Outputs

The departmental output appropriation for Outcome 1 in 2004-05 has been increased by \$0.472m to \$305.438m. The change is the result of:

- An increase of \$0.100m for *Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians*;
- An increase of \$0.300m for *Labour Market and Structural Adjustment Assistance - South Australia Assistance Package*;
- An increase of \$0.284m for *Australia - US Free Trade Agreement*;
- A reduction of \$0.200m associated with transfer of funding for Indigenous Community Volunteers from departmental funds to administered funds; and
- A reduction of \$0.012m in the Comcover supplementation received.

Outcome 1 net annotated appropriation (section 31) receipts for 2004-05 have decreased by \$0.359m to \$10.825m. The decrease relates primarily to a reduction in the anticipated fees from the Department of Education, Science and Training, (DEST) and the Department of Industry, Tourism and Resources (DITR), for the provision of IT services.

Administered Expenses

Annual administered expense appropriations for Outcome 1 in 2004-05 have increased by \$371.512m to \$1,635.443m. The change is the result of:

- An increase of \$0.400m for *Financial Literacy Training and Entrepreneurial Skills Development for Indigenous Australians*;
- An increase of \$5.755m for *Labour Market and Structural Adjustment Assistance - South Australia Assistance Package*;
- An increase of \$0.025m for *Encouraging Volunteers – Volunteering Tasmania Inc*;
- An increase of \$365.132m for the Job Network as a result of revised estimates for expected outcome payments; and
- An increase of \$0.200m associated with transfer of funding for Indigenous Community Volunteers from departmental funds to administered funds.

Administered Equity Injection

An equity injection of \$25.661m has been provided for the Job Network programme to meet accrued outcome payments as at 30 June 2004.

Changes to Outcome 1 output structure

There have been changes to the output structure of Outcome 1 since the Portfolio Budget Statements 2004-05 were tabled in May 2004. The changes arise from the Administrative Arrangements Orders (AAO) of 24 June 2004, 26 October 2004 and 16 December 2004 and other administrative changes within the portfolio.

Outcome

- **Outcome 1 - Efficient and effective labour market assistance** has been retitled from 'An effectively functioning labour market'.

Old Output Group 1.1 - Labour market policy

- Output Group 1.1 'Labour market policy' with Output 1.1.1 'Policy advice' and Output 1.1.2 'Research, evaluation and reporting' have been subsumed into Output Group 3.1 'Working age policy'.

New Output Group 1.1- Working age payments

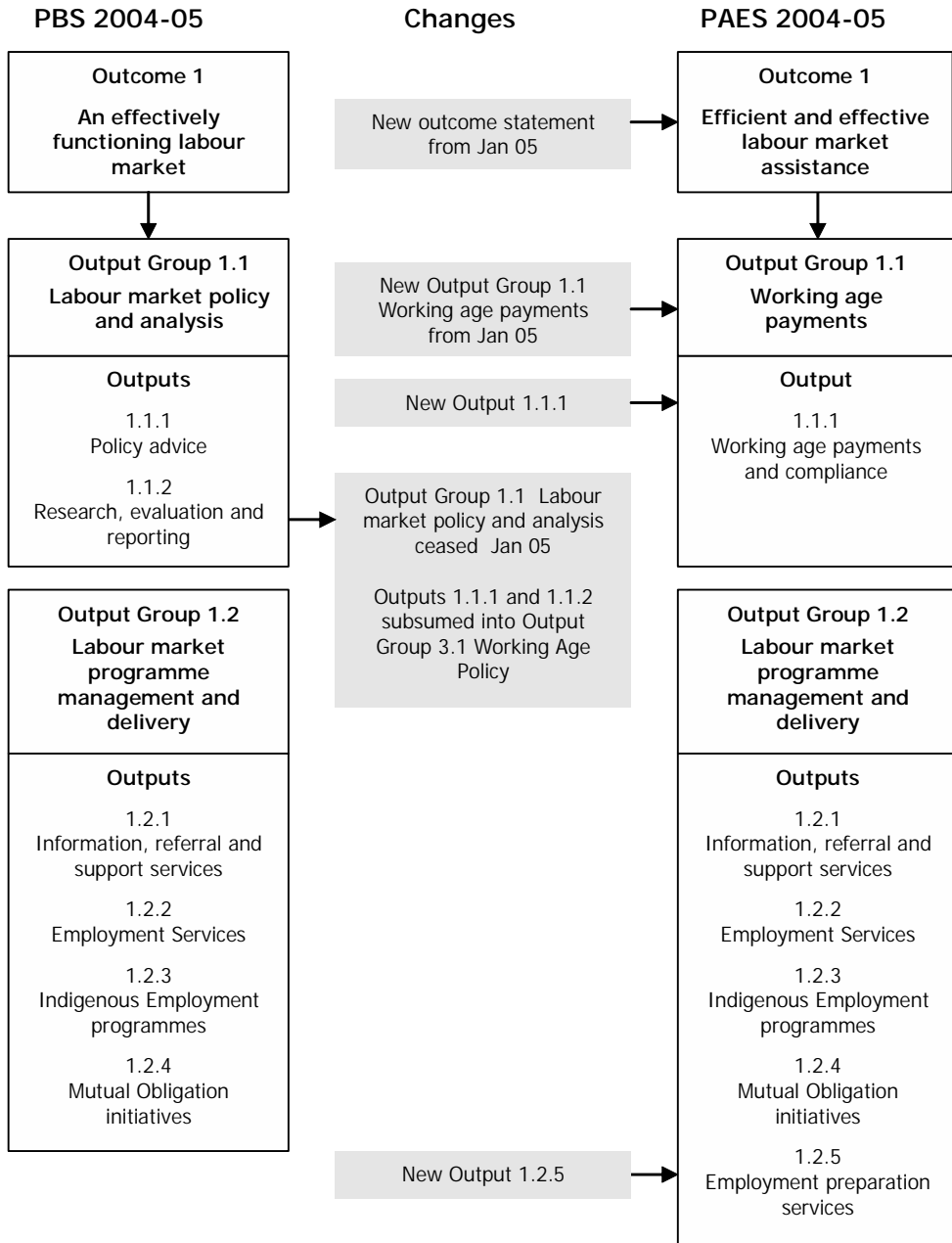
- A new Output Group 1.1 'Working age payments' has been created to accommodate the transfer of this function to DEWR from FaCS. It has Output 1.1.1 'Working age payments and compliance'.

Output Group 1.2 – Labour market programme management and delivery

- A new Output 1.2.5 'Employment preparation services' has been added to Output Group 1.2 to accommodate the transfer of these functions to DEWR from FaCS, including the Personal Support Programme (PSP) and Job Placement, Employment and Training (JPET).
- Other Administered programmes that have transferred from FaCS will be reported under existing Outputs, as follows: 'Employment Assistance and Other Services' and 'Rehabilitation Services' under Output 1.2.2 'Employment Services'; and 'Green Corps' and 'Payment to Voluntary Work Agencies' under Output 1.2.4 'Mutual Obligation initiatives'.

These changes are illustrated in Map 3.1.

Map 3.1: Changes to Outcome 1 output structure



Revised performance information and level of achievement – 2004-05

Effectiveness indicators and performance measures for Outcome 1 are outlined in Table 2.1.

Table 2.1: Performance information for Outcome 1

<p>Outcome 1 – To January 2005: An effectively functioning labour market From January 2005: Efficient and effective labour market assistance</p>	
Impacts	<p>Effectiveness information 2004-05 Effectiveness information 2004-05 revised</p>
<p>Maximise ability of unemployed Australians to find work</p>	<p>The average duration of unemployment relative to labour market performance</p> <p>Comparative labour market experience</p> <ul style="list-style-type: none"> • Long term unemployed • Indigenous Australians • Mature aged • People of culturally and linguistically diverse backgrounds • Sole parents • People with a disability • Young people
	<p>The average duration of unemployment relative to labour market performance</p> <p>Comparative labour market experience</p> <ul style="list-style-type: none"> • Long term unemployed • Indigenous Australians • Mature aged • People of culturally and linguistically diverse backgrounds • Sole parents • People with a disability • Young people

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output Group 1.1¹ - Labour market policy and analysis		
Output 1.1.1 Policy advice	Quality <ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of policy advice Target: All briefs rated satisfactory or above Price: \$10.061m	Subsumed into Output Group 3.1 from January 2005 Price: \$7.396m
Output 1.1.2 Research, evaluation and reporting	Quality <ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of research and evaluation Target: All briefs rated satisfactory or above Price: \$9.584m	Subsumed into Output Group 3.1 from January 3.1 Price: \$4.117m
Output Group 1.1² – Working age payments		
Output 1.1.1 Working age payments and compliance	na	Quantity <ul style="list-style-type: none"> Total number of customers assisted Estimate: ('000) - Disability Support Pension (DSP) 704 - Parenting Payment (PP) 634 - Newstart Allowance (NSA) 568 - Partner Allowance (PA) 70 - Youth Allowance (other) (YAO) 90 - Widow Allowance (WA) 48

¹ Output Group 1.1 'Labour market policy' ceased in January 2005. Output 1.1.1 'Policy advice' and Output 1.1.2 'Research, evaluation and reporting' were subsumed into Output Group 3.1 'Working age policy' in January 2005.

²A new Output Group 1.1 'Working age payments' with Output 1.1.1 'Working age payments and compliance' were created in January 2005.

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
	- Mature Age Allowance (MAA)	29
	- Sickness Allowance (SA)	8,9
	- Mobility Allowance (Mob)	48
	- Pensioner Education Supplement(PES)	49
	- Employment Entry Payment (EEP)	52
	- Education Entry Payment (EdEP)	74
	- Language, Literacy and Numeracy Supplement (LLN)	13,5
	- Work for the Dole Supplement (WfD)	55
	• Percentage of clients with earnings	
	Estimate:	
	- NSA	14
	- MAA	7
	- PA	8
	- WA	10
	- DSP	9,5
	- YAO	19
	- Parenting Payment Single (PPS)	31
	- Parenting Payment Partnered (PPP)	11
	• Average duration on income support	
	Estimate: (weeks)	
	- NSA	165
	- YA(o)	78
	• Percentage of customers who leave payment within the first 3 months	
	Estimate:	
	- NSA	35%
	• Percentage of customers receiving payments for 12 months or more	
	Estimate:	
	- NSA	61%
	- YAO	52%

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<p>Output 1.1.1 Working age payments and compliance (Continued)</p>		<ul style="list-style-type: none"> • Percentage of unemployed customers (those on NSA and/or YA(o)) undertaking: paid work, job search, education or training, employment assistance, Work for the Dole, Mutual Obligation initiatives or voluntary work <p>Estimate:</p> <ul style="list-style-type: none"> - paid work 16 % - job search 42 % - education or training 7 % - employment assistance 13 % - Work for the Dole 4 % - Mutual Obligation initiatives 1 % - Voluntary work 1 % <ul style="list-style-type: none"> • Centrelink deliver services to the standards agreed with DEWR in the BPA <p>Target: Agreed standards are met</p> <ul style="list-style-type: none"> • Level of satisfaction of Ministers with provision of advice. <p>Target: Effective or above</p> <p>Price: \$5.181m</p>
<p>Output Group 1.2 Labour market programme management and delivery</p>		
<p>Output 1.2.1 Information, referral and support services</p>	<p>Quantity</p> <ul style="list-style-type: none"> • Employment information technology applications construction price compared with industry benchmarks <p>Benchmark: \$US750 per function point service</p> <ul style="list-style-type: none"> • Employment information technology applications construction – hours per function point compared with industry benchmarks <p>Benchmark: 18.20 hours per function point</p>	<p>Quantity</p> <ul style="list-style-type: none"> • Employment information technology applications construction price compared with industry benchmarks <p>Benchmark: \$US750 per function point service</p> <ul style="list-style-type: none"> • Employment information technology applications construction – hours per function point compared with industry benchmarks <p>Benchmark: 18.20 hours per function point</p>

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
	<p>• Delivery of services by Centrelink against key performance indicators Target: All indicators met by Centrelink</p> <p>• Level of satisfaction of service providers with contracted information and support services Target: 80% satisfied</p> <p>Price: \$161.605m</p>	<p>• Number of referrals Estimate: ('000)</p> <ul style="list-style-type: none"> - Personal Support Programme (PSP) 29 - Vocational Rehabilitation (VR) 30 - Disability Open Employment Services (DOES) 19 <p>• Ratio of commencements to referrals for funded programmes</p> <p>Target:</p> <ul style="list-style-type: none"> - PSP 70% - VR 67% - DOES 87% <p>Quality</p> <ul style="list-style-type: none"> • Centrelink deliver services to the standards agreed with DEWR in the BPA <p>Target: Agreed standards are met</p> <ul style="list-style-type: none"> • Level of satisfaction of service providers with contracted information and support services Target: 80% satisfied • Level of satisfaction of Ministers with provision of advice Target: Effective or above <p>Price: \$911.449m</p>
<p>Output 1.2.2 Employment Services</p>	<p>Quantity</p> <ul style="list-style-type: none"> • Proportion of job seekers in employment and/or education/training (positive outcomes) 3 months following participation in Employment Services <p>Target:</p> <ul style="list-style-type: none"> - Job Placement 70% - Intensive Support 52% - NEIS 80% - Transition to Work 50% <ul style="list-style-type: none"> • Proportion of job seekers in employment and/or 	<p>Quantity</p> <ul style="list-style-type: none"> • Proportion of job seekers in employment and/or education/training (positive outcomes) 3 months following participation in Employment Services <p>Target:</p> <ul style="list-style-type: none"> - Job Placement 70% - Intensive Support 52% - NEIS 80% - Transition to Work 50% <ul style="list-style-type: none"> • Proportion of job seekers in employment and/or

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<p>Output 1.2.2 Employment Services (Continued)</p>	<p>education/training (positive outcomes) following participation in Employment Services by disadvantaged group</p> <p>Target: Maintain positive outcomes (as compared to 2003-04) across all disadvantaged groups</p> <ul style="list-style-type: none"> Proportion of job seekers off benefit 3 months following participation in Employment Services <p>Target: - Intensive Support 39% - NEIS 80%</p>	<p>education/training (positive outcomes) following participation in Employment Services by disadvantaged group</p> <p>Target: Maintain positive outcomes (as compared to 2003 04) across all disadvantaged groups</p> <ul style="list-style-type: none"> Proportion of job seekers off benefit 3 months following participation in Employment Services. <p>Target: - Intensive Support 39% - NEIS 80%</p> <ul style="list-style-type: none"> Percentage of vocational rehabilitation clients achieving a sustainable employment outcome (employment of at least 8 hours per week for a period of 13 weeks) <p>Target: 37%</p> <ul style="list-style-type: none"> Disability Open Employment Services (DOES) clients who have achieved a sustainable employment outcome (ie 8 hours of work a week for 13 weeks) for the first time as well as those who are continuing in employment from previous years, as a proportion of all DOES clients who received assistance under Block Grant Funding during the year <p>Estimate: 50%</p> <ul style="list-style-type: none"> New DOES job seeker clients who have achieved a sustainable employment outcome (8 hours of work a week for 13 weeks), as a percentage of all DOES job seekers who first received assistance under Block Grant Funding during the year <p>Estimate: 25%</p> <ul style="list-style-type: none"> Number of DOES job seekers who have achieved a sustainable employment outcome (8 hours of work a week for 26 weeks), as a proportion of all DOES Job

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
		Seekers who have received assistance under Case Based Funding, since November 1999 Estimate: 35%
<ul style="list-style-type: none"> Percentage of internet vacancies on JobSearch compared to the ANZ Job Advertisement series Target: At least 40% of the ANZ Job Advertisement series 	<ul style="list-style-type: none"> Percentage of internet vacancies on JobSearch Target: At least 40% of currently advertised internet vacancies available on AJS 	<ul style="list-style-type: none"> Percentage of internet vacancies on JobSearch Target: At least 40% of currently advertised internet vacancies available on AJS
<ul style="list-style-type: none"> Job Placements achieved Target: 350,000 	<ul style="list-style-type: none"> Job Placements achieved Target: 350,000 	<ul style="list-style-type: none"> Job Placements achieved Target: 350,000
<ul style="list-style-type: none"> Utilisation of Programme places Target: (commencements) - NEIS 6,800 - Transition to Work 10,000 	<ul style="list-style-type: none"> Utilisation of Programme places Target: (commencements) - NEIS 6,800 - Transition to Work 10,000 	<ul style="list-style-type: none"> Utilisation of Programme places Target: (commencements) - NEIS 6,800 - Transition to Work 10,000
		<ul style="list-style-type: none"> Number of clients assisted on a rehabilitation programme Estimate: 40,700
		<ul style="list-style-type: none"> Number of new clients assisted on a rehabilitation programme Estimate: 23,225
		<ul style="list-style-type: none"> Number of DOES clients assisted Estimate: 45,700
		<ul style="list-style-type: none"> Number of clients assisted under the Disability Employment Assistance and Other Services– Employer Incentives Strategy of Wage Subsidy Scheme (WSS), Supported Wage System (SWS), Workplace Modifications (WM) and the National Disability Recruitment Coordinator (NDRC) Estimate: - WSS, SWS & WM 6,000 - NDRC 700

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<p>Output 1.2.2 Employment Services (Continued)</p>	<p>Price: \$94.637m</p> <p>Quantity</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target: 8,000</p> <ul style="list-style-type: none"> - IEP <p>• Proportion of job seekers in employment and/or education/training 3 months following participation in Indigenous Employment programmes 62%</p> <p>Target:</p>	<p>Quality</p> <ul style="list-style-type: none"> • Level of satisfaction of Ministers with provision of advice. <p>Target: Effective or above</p> <ul style="list-style-type: none"> • Number of DOES and vocational rehabilitation services achieving Quality Assurance certification 100 % <p>Target:</p> <p>Price: \$95.956m</p> <p>Quantity</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target: 8,000</p> <ul style="list-style-type: none"> - IEP <p>• Proportion of job seekers in employment and/or education/training (positive outcomes) 3 months following participation in Indigenous Employment programmes 62%</p> <p>Target:</p>
<p>Output 1.2.3 Indigenous Employment programmes</p>	<p>Price: \$21.833m</p> <p>Quantity</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target: 8,000</p> <ul style="list-style-type: none"> - IEP <p>• Proportion of job seekers in employment and/or education/training 3 months following participation in Indigenous Employment programmes 62%</p> <p>Target:</p>	<p>Price: \$36.944m</p> <p>Quantity</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target: 64,000 places</p> <ul style="list-style-type: none"> - Work for the Dole <p>• Number of Green Corps projects completed 170</p> <p>Target: 170 Projects commenced and completed</p> <ul style="list-style-type: none"> • Percentage of young people who complete their Green Corps project 80% <p>Target:</p> <ul style="list-style-type: none"> • Number of clients assisted and referred to voluntary work 19,000 <p>Target:</p>
<p>Output 1.2.4 Mutual Obligation initiatives</p>	<p>Price: \$21.833m</p> <p>Quantity</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target: 64,000 places</p> <ul style="list-style-type: none"> - Work for the Dole <p>• Number of Green Corps projects completed 170</p> <p>Target: 170 Projects commenced and completed</p> <ul style="list-style-type: none"> • Percentage of young people who complete their Green Corps project 80% <p>Target:</p> <ul style="list-style-type: none"> • Number of clients assisted and referred to voluntary work 19,000 <p>Target:</p>	<p>Price: \$36.944m</p> <p>Quantity</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target: 64,000 places</p> <ul style="list-style-type: none"> - Work for the Dole <p>• Number of Green Corps projects completed 170</p> <p>Target: 170 Projects commenced and completed</p> <ul style="list-style-type: none"> • Percentage of young people who complete their Green Corps project 80% <p>Target:</p> <ul style="list-style-type: none"> • Number of clients assisted and referred to voluntary work 19,000 <p>Target:</p>

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
		<ul style="list-style-type: none"> • Percentage of young people completing a Green Corps project who are satisfied with placement on project (determined by exit surveys) Target: 84% • Level of satisfaction of participants with Voluntary Work Initiative placement/services Target: 80% • Level of satisfaction of volunteer organisation with Voluntary Work Initiative placements/services Target: 80% • Level of satisfaction of Ministers with provision of advice Target: Effective or above
Price: \$18.789m	Price: \$21.624m	

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<p>Output 1.2.5 Employment preparation services</p>	<p>na</p>	<p>Quantity</p> <ul style="list-style-type: none"> • Percentage of Personal Support Programme (PSP) participants achieving sustainable economic (13 weeks duration) outcomes or social outcomes, within the last 12 months <p>Target:</p> <ul style="list-style-type: none"> - 30 per cent of individuals exiting PSP with social outcomes - 15 per cent of individuals exiting PSP with sustainable economic outcomes <ul style="list-style-type: none"> • Percentage of young people participating in Job Placement, Employment and Training Programme (JPET) who achieve increased readiness for employment or further study <p>Estimate: 70%</p> <ul style="list-style-type: none"> • Utilisation of programme places <p>Target:</p> <ul style="list-style-type: none"> - PSP 45,000 participants - JPET 14,000 participants <p>Quality</p> <ul style="list-style-type: none"> • Level of satisfaction of Ministers with provision of advice <p>Target: Effective or above</p> <p>Price: \$1.413m</p>

Outcome 2 – Higher productivity, higher pay workplaces

Explanation of Variations

Outcome 2 has the following additional estimates variations:

Departmental Outputs

The departmental output appropriation for Outcome 2 in 2004-05 has been increased by \$5.730m to \$94.968m. The change is the result of:

- An increase of \$3.000m for *Australian Workplace Agreement – Encouraging Uptake by Small Businesses*;
- An increase of \$0.100m for the *Workplace Dispute Settlement Pilot Programme*; and
- An increase of \$2.630m for the creation of the Office of the Federal Safety Commissioner.

Outcome 2 net annotated appropriation (section 31) receipts for 2004-05 have increased by \$6.953m to \$12.504m. The change primarily relates to an increase of \$5.826m for the provision of services to NOHSC.

Administered Expenses

There are no variations to the annual administered expense appropriations for Outcome 2 in 2004-05.

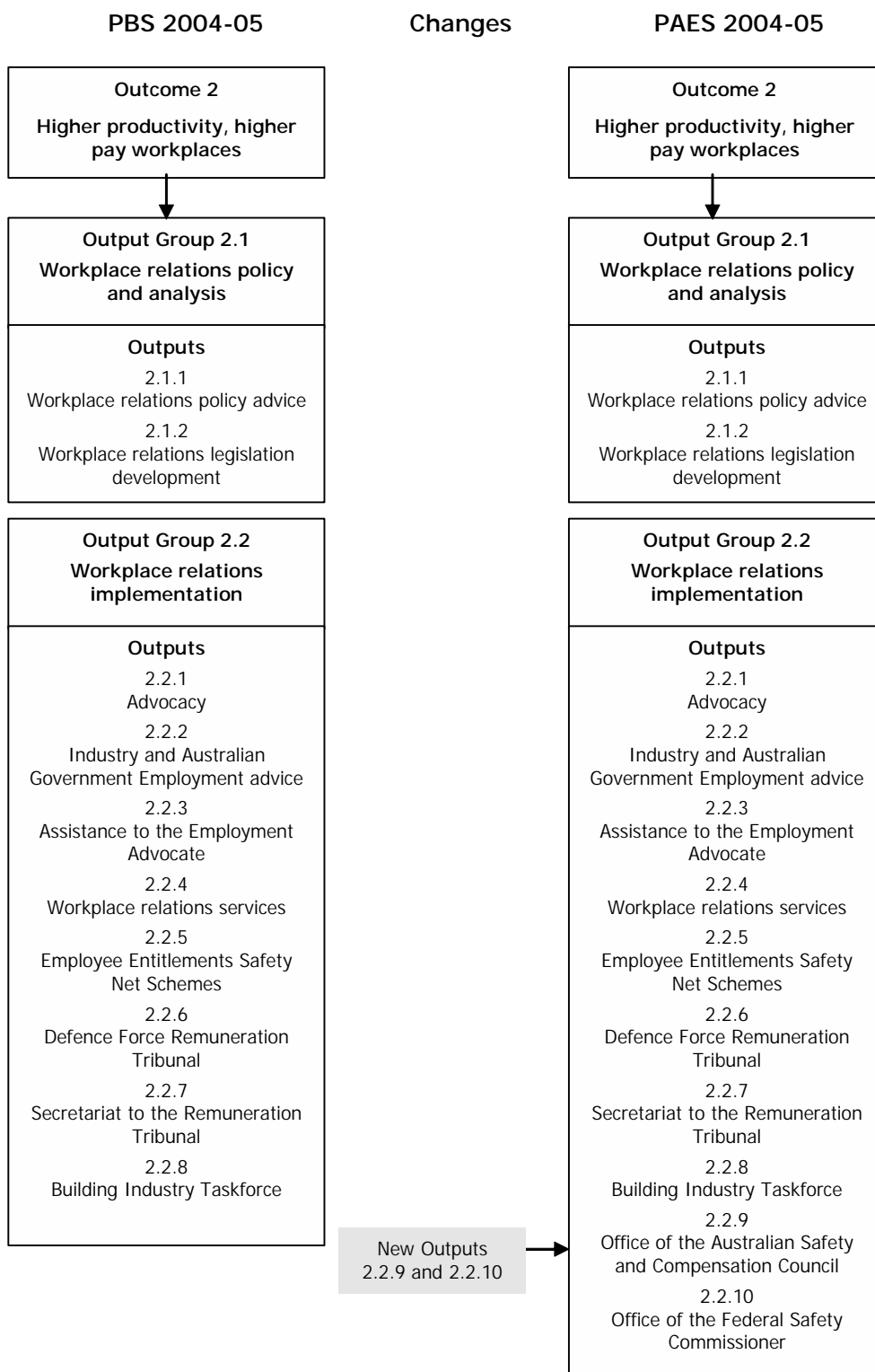
Changes to Outcome 2 output structure

There have been changes to the output structure of Outcome 2 since the Portfolio Budget Statements 2004-05 were tabled in May 2004. The changes arise from administrative changes within the portfolio.

- A new Output 2.2.9 ‘Office of the Australian Safety and Compensation Council’ has been created following the transfer of responsibility for functions from the National Occupational Health and Safety Commission to DEWR.
- A new Output 2.2.10 ‘Office of the Federal Safety Commissioner’ has been created. This body has been established administratively by the Australian Government to foster improved occupational health and safety performance in the building and construction industry.

These changes are illustrated in Map 3.2.

Map 3.2: Changes to Outcome 2 output structure



Revised performance information and level of achievement – 2004-05

Effectiveness indicators and performance measures for Outcome 2 are outlined in Table 2.2.

Table 2.2: Performance information for Outcome 2

Outcome 2 Higher productivity, higher pay workplaces	
Impacts	Effectiveness information 2004-05 revised
Higher pay and/or conditions through higher productivity	The federal workplace relations system supports choice of agreement with higher pay, higher productivity outcomes
	Low incidence of industrial action
	The federal workplace relations framework is used by employers and employees
Output	Performance information 2004-05 budget
Output group 2.1: Workplace relations policy and analysis	
Output 2.1.1 Workplace relations policy advice	Quality <ul style="list-style-type: none"> Level of satisfaction of the Minister with policy advice Target: Satisfactory or above Price: \$12.716m
Output 2.1.2 Workplace relations legislation development	Quality <ul style="list-style-type: none"> Level of satisfaction of the Minister with legislation development services Target: Satisfactory or above Price: \$5.007m
	Quality <ul style="list-style-type: none"> Level of satisfaction of the Minister with policy advice Target: Effective or above Price: \$11.862m
	Quality <ul style="list-style-type: none"> Level of satisfaction of the Minister with legislation development services Target: Effective or above Price: \$4.883m

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output Group 2.2: Workplace relations implementation		
Output 2.2.1 Advocacy	Quality • Level of satisfaction of the Minister with advocacy services Target: Satisfactory or above Price: \$0.761m	Quality • Level of satisfaction of the Minister with advocacy services Target: Effective or above Price: \$0.730m
Output 2.2.2 Industry and Australian Government Employment advice	Quality • Level of satisfaction of the Minister and agencies with the provision of policy advice Target: Satisfactory or above Price: \$10.479m	Quality • Level of satisfaction of the Minister and agencies with the provision of policy advice Target: Effective or above Price: \$10.416m
Output 2.2.3 Assistance to the Employment Advocate	Quality • Level of client satisfaction with advice and assistance provided by the Office of the Employment Advocate (OEA) Target: 80% of clients find advice and assistance timely and helpful • Conformance of activities of the OEA with internal guidelines and benchmarks Target: 95% of instances of Australian Workplace Agreements (AWAs) and compliance activities measured by internal quality reviews conform with OEA procedures Quantity • Percentage of AWA applications finalised within 20 working days Target: 80% of AWA applications are finalised within 20 working days Price: \$18.131m	Quality • Level of client satisfaction with advice and assistance provided by the Office of the Employment Advocate (OEA) Target: 80% of clients find advice and assistance timely and helpful • Conformance of activities of the OEA with internal guidelines and benchmarks Target: 95% of instances of Australian Workplace Agreements (AWAs) and compliance activities measured by internal quality reviews conform with OEA procedures Quantity • Percentage of AWA applications finalised within 20 working days Target: 80% of AWA applications are finalised within 20 working days Price: \$20.878m

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<p>Output 2.2.4 Workplace relations services</p>	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of the Minister with the provision of policy advice Target: Satisfactory or above Level of satisfaction of clients with liaison, information, education and compliance services Target: Satisfactory or above Timeliness of departmental responses to client requests Targets: Wageline enquiries – 90% responded to within 3 minutes Written enquiries – 90% completed within 5 working days Client satisfaction with advisory and compliance services – 80% of surveyed clients are satisfied Complaints about breaches of federal agreements or awards – 80% completed within 90 days Trades skills assessment applications - 95% of applications are finalised within 90 days <p>Price: \$23.985m</p>	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of the Minister with the provision of policy advice Target: Effective or above Level of satisfaction of clients with liaison, information, education and compliance services Target: Satisfactory or above Timeliness of departmental responses to client requests Targets: Wageline enquiries – 90% responded to within 3 minutes Written enquiries – 90% completed within 5 working days Client satisfaction with advisory and compliance services – 80% of surveyed clients are satisfied Complaints about breaches of federal agreements or awards – 80% completed within 90 days Trades skills assessment applications - 95% of applications are finalised within 90 days <p>Price: \$26.730m</p>
<p>Output 2.2.5 Employee Entitlements Safety Net Schemes</p>	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of the Minister with the provision of policy advice Target: Satisfactory or above Level of satisfaction of stakeholders with the management of the Employee Entitlements Safety Net Schemes Target: Satisfactory or above Timeliness of the processing of claims Target: 80% of claims processed within 16 weeks of receipt Target: 97% of claims processed within 4 weeks of receipt of verified entitlement data 	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of the Minister with the provision of policy advice Target: Effective or above Level of satisfaction of stakeholders with the management of the Employee Entitlements Safety Net Schemes Target: Satisfactory or above Timeliness of the processing of claims Target: 80% of claims processed within 16 weeks of receipt Target: 97% of claims processed within 4 weeks of receipt of verified entitlement data

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output 2.2.5 Employee Entitlements Safety Net Schemes (Continued)	<ul style="list-style-type: none"> • Accuracy of the processing of claims Target: Greater than 97% of payments are not varied after appeal Price: \$12,028m	<ul style="list-style-type: none"> • Accuracy of the processing of claims Target: Greater than 97% of payments are not varied after appeal Price: \$11,636m
Output 2.2.6 Defence Force Remuneration Tribunal	Quality <ul style="list-style-type: none"> • Level of satisfaction of Ministers with activities of the Defence Force Remuneration Tribunal in administering legislation Target: Satisfactory or above Price: \$0,856m	Quality <ul style="list-style-type: none"> • Level of satisfaction of the Minister with activities of the Defence Force Remuneration Tribunal in administering legislation Target: Effective or above Price: \$0,962m
Output 2.2.7 Secretariat to the Remuneration Tribunal	Quality <ul style="list-style-type: none"> • Level of satisfaction of Remuneration Tribunal President with the quality and timeliness of services to the Tribunal Target: Satisfactory or above Price: \$1,836m	Quality <ul style="list-style-type: none"> • Level of satisfaction of Remuneration Tribunal President with the quality and timeliness of services to the Tribunal Target: Satisfactory or above Price: \$1,680m
Output 2.2.8 Building Industry Taskforce	Quality <ul style="list-style-type: none"> • Level of satisfaction of clients with quality and timeliness of advice and assistance provided by the Building Industry Taskforce • Timeliness in bringing actions against breaches of federal awards and agreements and the <i>Workplace Relations Act 1996</i> Target: Satisfactory or above Price: \$8,990m	Quality <ul style="list-style-type: none"> • Level of satisfaction of clients with quality and timeliness of advice and assistance provided by the Building Industry Taskforce • Timeliness in bringing actions against breaches of federal awards and agreements and the <i>Workplace Relations Act 1996</i> Target: Satisfactory or above Price: \$8,998m

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<p>Output 2.2.9 Office of the Australian Safety and Compensation Council</p>	<p>na</p>	<p>Quality</p> <ul style="list-style-type: none"> • Level of satisfaction of the Minister with the provision of advice provided by the Office of Australian Safety and Compensation Council Target: Effective or above • Level of satisfaction of the National Occupational Health and Safety Commission CEO with the quality and timeliness of services to the Commission Target: Satisfactory or above <p>Price: \$5.826m</p>
<p>Output 2.2.10 Office of the Federal Safety Commissioner</p>	<p>na</p>	<p>Quality</p> <ul style="list-style-type: none"> • Level of satisfaction of the Minister with the provision of advice provided by the Office of the Federal Safety Commissioner Target: Effective or above • Level of satisfaction of clients with the provision of advice, information, education and promotion of safer workplaces on Australian Government construction sites by the Office of the Federal Safety Commissioner Target: Satisfactory or above <p>Price: \$2.630m</p>

Outcome 3 – Increased workforce participation

Explanation of variations

Departmental Outputs

There are no variations to the Outcome 3 appropriations. Outcome 3 was created with effect from January 2005. It is envisaged that a portion of the departmental funding to be transferred to the department from the Department of Family and Community Services (FaCS) as a result of the AAO changes will be attributed to Outcome 3 when the negotiations are finalised. An estimate has been included in departmental financial statements in anticipation of the final negotiated amount to be transferred by FaCS to DEWR.

Outcome 3 net annotated appropriation (section 31) receipts for 2004-05 have increased by \$3.743m to \$3.743m. The increase primarily relates to fees for the provision of information technology services.

Administered expenses

There are no administered expenses appropriations for Outcome 3 in 2004-05.

New Outcome 3 output structure

A new Outcome 3 has been created since the Portfolio Budget Statements 2004-05 were tabled in May 2004. This arose from the Administrative Arrangements Orders (AAO) of 24 June 2004, 26 October 2004 and 16 December 2004 and other administrative changes within the portfolio.

New Outcome

- **Outcome 3 – Increased workforce participation** has been created.

New Output Group 3.1 – Working age policy:

- A new Output Group 3.1 ‘Working age policy’, with Output 3.1.1 ‘Working age policy and legislation’ and Output 3.1.2 ‘Research and evaluation’ have been created.

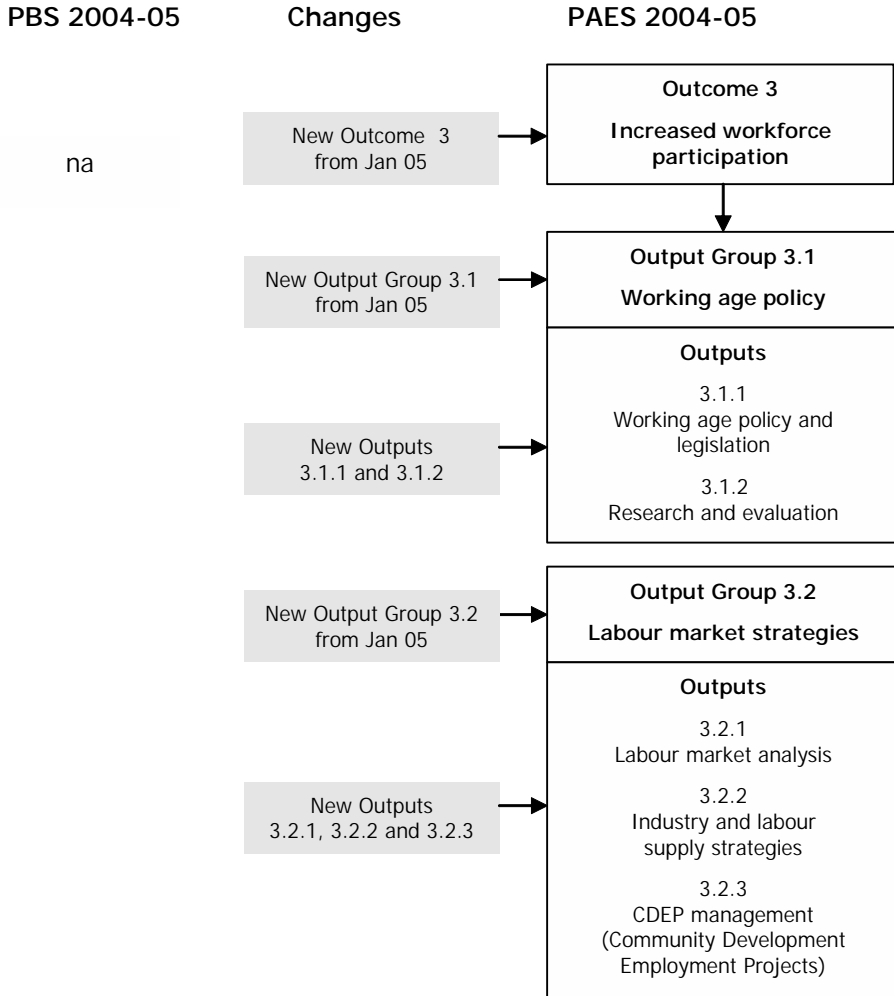
New Output Group 3.2 – Labour market strategies

- A new Output Group 3.2 ‘Labour market strategies’ with Output 3.2.1 ‘Labour market analysis’, Output 3.2.2 ‘Industry and labour supply strategies’ and Output 3.2.3 ‘CDEP management’ (Community Development Employment Projects) have been created.

It will be proposed that Administered items ‘Community Development Employment Projects’ (CDEP) and ‘Business Development and Assistance Programme’ (BDAP) be transferred to Outcome 3 in the 2005-06 Budget Appropriation Bills.

Outcome 3 output structure is illustrated in Map 3.3.

Map 3.3: New Outcome 3 output structure



Revised performance information and level of achievement – 2004-05

Effectiveness indicators and performance measures for Outcome 3 are outlined in Table 2.3.

Table 2.3: Performance information for Outcome 3

Outcome 3		
Increased workforce participation		
Impacts	Effectiveness indicators 2004-05 budget	Effectiveness indicators 2004-05 revised
Maximise ability of working age Australians to participate in the workforce	New Outcome created January 2005	Labour force participation rate for civilians aged 15–64 years Employment to population ratio for civilians aged 15–64 years Proportion of population of workforce age on working age income support payment: (a) full-rate (b) part-rate
Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output group 3.1 : Working age policy		
Output 3.1.1	na	Quality
Working age policy and legislation		<ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of policy advice Target: Effective or above Price: \$7.005m

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output 3.1.2 Research and evaluation	na	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of research and evaluation <p>Target: Effective or above</p> <p>Price: \$2.068m</p>
Output Group 3.2: Labour market strategies		
Output 3.2.1 Labour market analysis	na	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of analysis and advice <p>Target: Effective or above</p> <p>Price: \$3.080m</p>
Output 3.2.2 Industry and labour supply strategies	na	<p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of policy advice <p>Target: Effective or above</p> <p>Price: \$6.590m</p>
Output 3.2.3 CDEP management (Community Development Employment Projects)	na	<p>Quantity</p> <ul style="list-style-type: none"> Utilisation of programme places <p>Target: 37,100</p> <p>Quality</p> <ul style="list-style-type: none"> Level of satisfaction of Ministers with the provision of policy advice <p>Target: Effective or above</p> <p>Price: \$18.284m</p>

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the primary causes of movements in the financial statements from those published in the 2004-05 PBS is provided below.

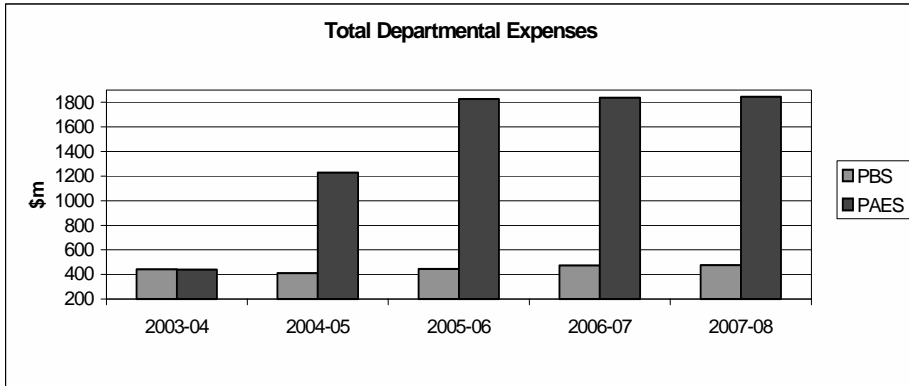
Departmental

Statement of Financial Performance

The department is budgeting to break even in 2004-05. Total revenue and expenses are estimated to be \$1,228.3m, an increase of \$817.0m from the 2004-05 PBS estimates. The increase is primarily due to:

- an increase of \$3.8m as a result of new measures;
- an increase of \$2.6m for the creation of the Federal Safety Commission;
- a decrease of \$2.0m for the transfer of funding to the Department of Human Services;
- a decrease of \$0.2m associated with the transfer of funding for Indigenous Community Volunteers to administered funds;
- an estimated increase of \$774.0m expected to be transferred from FaCS, in line with the AAO changes of 26 October 2004, and 16 December 2004. Negotiations of the actual amount to be transferred were not finalised at publication of the 2004-05 PAES;
- an increase of \$28.4m associated with the transfer of staff and functions from the Aboriginal and Torres Straight Islander Services in July 2004; and
- an increase of \$10.4m in revenue from independent sources.

The following chart shows the changes to the estimated departmental expenses since the 2004-05 budget.



Statement of Financial Position

The budgeted net asset position for 2004-05 of \$54.6m represents a decrease of \$1.0m from the 2004-05 PBS estimates. The decrease is primarily due to the adjustment of the asset and liability balances to reflect the actual 2003-04 results.

The structure of the department's balance sheet is typical of an organisation where the key attributes are its employees, computer software (included in intangibles), computer hardware (included in infrastructure, plant and equipment) and leasehold fit-outs. The IT platform is an intrinsic component of the successful operations of the Job Network.

Administered

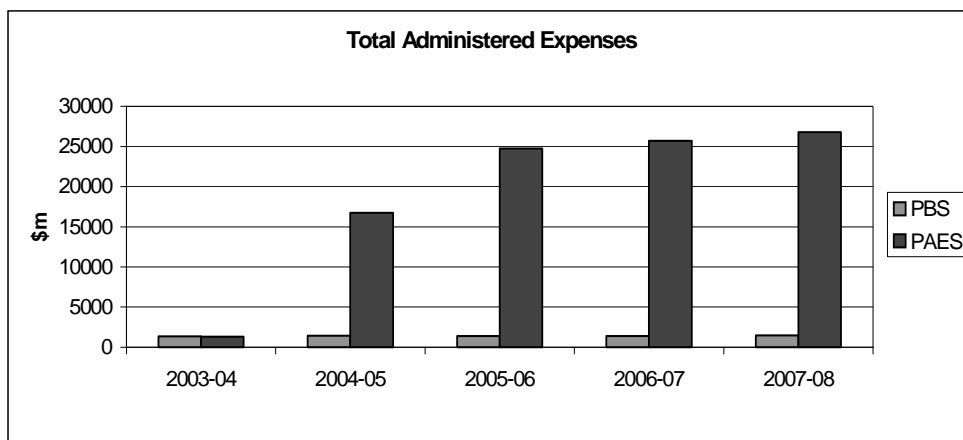
Revenues and Expenses

It is estimated that department will receive non-appropriation revenue on behalf of the Government of \$112.5m, an increase of \$13.1m from the 2004-05 PBS estimates. The change is due to an increase in the estimated revenue received from the Coal Mining Industry Levy.

Administered expenses are estimated to be \$16,743.1m, an increase of \$15,328.8m from the 2004-05 PBS estimates. The change is primarily due to:

- an increase of \$6.2m as a result of new measures;
- an increase of \$365.1m associated with revised estimates for the Job Network;
- an increase of \$13.1m for the Coal Mining Industry Levy;
- an increase of \$386.1m associated with the transfer of administered programmes from AT SIS in October 2004; and
- an increase of \$14,558.2m associated with the transfer of administered programmes from FaCS in October and December 2004.

The following chart shows the changes to the estimated administered expenses since the 2004-05 budget.



Assets and Liabilities

Administered assets as at 30 June 2005 are estimated to be \$388.2m, an increase of \$346.0m from the 2004-05 PBS estimates. The change is primarily due to:

- an increase of \$25.7m for the Job Network equity injection;
- an increase of \$27.2m associated with the transfer of administered assets from AT SIS in October 2004;
- an increase of \$303.2m associated with the transfer of administered assets from FaCS in October and December 2004; and
- a reduction of \$10.0m associated with the adjustment of asset balances to reflect the actual 2003-04 results.

Administered liabilities as at 30 June 2005 are estimated to be \$424.3m, an increase of \$355.7m from the 2004-05 PBS estimates. The change is primarily due to:

- an increase of \$331.5m associated with the transfer of administered liabilities from FaCS in October and December 2004; and
- an increase of \$24.2m associated with the adjustment of liability balances to reflect the actual 2003-04 results.

FINANCIAL STATEMENTS

Departmental Financial Statements

Budgeted departmental statement of financial performance

This statement provides a picture of the expected financial results for DEWR by identifying full accrual expenses and revenues, which shows whether DEWR is operating at a sustainable level (see Table 3.1).

Budgeted departmental statement of financial position

This statement shows the expected financial position of DEWR. It helps decision-makers to track the management of DEWR's assets and liabilities (see Table 3.2).

Budgeted departmental statement of cash flows

Budgeted cash flows, as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities (see Table 3.3).

Departmental capital budget statement

Shows all planned capital expenditure (on non-financial assets), whether funded either through capital appropriations or additional equity or borrowings, or from funds from internal sources (see Table 3.4).

Departmental non financial assets — summary of movement

Shows budgeted acquisitions and disposals of non-financial assets during the budget year (see Table 3.5).

Schedule of administered activity

Schedule of budgeted revenues and expenses administered on behalf of government

This schedule shows the expected sources of revenue administered by the department on behalf of government, and anticipated expenses relating to programmes administered by the department on behalf of government (see Table 3.6).

Schedule of budgeted assets and liabilities administered on behalf of government

This schedule shows the expected balances of those assets and liabilities administered by the department on behalf of government (see Table 3.7).

Schedule of budgeted administered cash flows

This schedule reflects the sources of expected cash the received by the department on behalf of government, as well as anticipated cash to be used by the department on behalf of government (see Table 3.8).

Schedule of administered capital budget

This schedule shows all planned capital expenditure by the department on behalf of the government (see Table 3.9).

**Table 3.1: Budgeted departmental statement of financial performance
(for the period ended 30 June)**

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUE					
Revenues From Ordinary Activities					
Revenues from Government	429,241	1,200,793	1,813,211	1,825,798	1,831,047
Goods and services	17,450	27,072	14,332	13,082	13,082
Revenue from sales of assets	2,393	-	-	-	-
Other	410	455	455	455	455
Revenues From Ordinary Activities	449,494	1,228,320	1,827,998	1,839,335	1,844,584
EXPENSE					
Expenses From Ordinary Activities (Excluding Borrowing Costs Expense)					
Employees	175,929	203,695	221,277	222,661	226,372
Suppliers	236,626	994,446	1,570,876	1,578,261	1,576,906
Depreciation and amortisation	26,035	30,179	35,845	38,413	41,306
Value of assets sold	2,337	-	-	-	-
Other		-	-	-	-
Expenses From Ordinary Activities (Excluding Borrowing Costs Expense)	440,927	1,228,320	1,827,998	1,839,335	1,844,584
Operating Surplus or (Deficit) From Ordinary Activities	8,567	-	-	-	-
Gain or (loss) on extraordinary items	-	-	-	-	-
Net Surplus or (Deficit)	8,567	-	-	-	-
Outside equity interests in net surplus or (deficit)	-	-	-	-	-
Net Surplus Or Deficit Attributable To The Australian Government	8,567	-	-	-	-
Net credit or (debit) to asset revaluation reserve	1,129	-	-	-	-
Total Changes In Equity Other Than Those Resulting From transactions with owners as owners	9,696	-	-	-	-

**Table 3.2: Budgeted departmental statement of financial position
(as at 30 June)**

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
ASSETS					
Financial Assets					
Cash	7,310	8,498	8,510	8,534	8,516
Receivables	38,145	30,584	23,172	21,916	26,314
Accrued revenues	301	301	301	301	301
Other financial assets	-	-	-	-	-
Total Financial Assets	45,756	39,383	31,983	30,751	35,131
Non-Financial Assets					
Land and buildings	18,522	17,342	18,310	20,165	18,758
Infrastructure, plant and equipment	42,562	40,904	43,560	42,416	40,500
Intangibles	25,377	28,111	30,911	31,223	30,699
Other non-financial assets	5,793	6,134	6,134	6,104	6,104
Total Non-Financial Assets	92,254	92,491	98,915	99,908	96,061
Total Assets	138,010	131,874	130,898	130,659	131,192
LIABILITIES					
Interest Bearing Liabilities					
Leases	66	66	66	66	66
Other Interest Bearing Liabilities	-	-	-	-	-
Total Interest Bearing Liabilities	66	66	66	66	66
Provisions					
Employees	59,173	57,535	58,368	58,745	59,444
Other Provisions	1,600	1,600	1,600	1,600	1,600
Total Provisions	60,773	59,135	59,968	60,345	61,044
Payables					
Suppliers	12,914	17,736	15,922	15,286	15,100
Other Payables	6,071	353	358	378	398
Total Payables	18,985	18,089	16,280	15,664	15,498
Total Liabilities	79,824	77,290	76,314	76,075	76,608
EQUITY					
Parent Entity Interest					
Contributed equity	34,106	29,106	29,106	29,106	29,106
Reserves	14,529	15,275	15,275	15,275	15,275
Retained surpluses or accumulated deficits	9,551	10,203	10,203	10,203	10,203
Total Parent Entity Interest	58,186	54,584	54,584	54,584	54,584
Total Equity	58,186	54,584	54,584	54,584	54,584
Total Assets And Liabilities By Maturity:					
Current Assets	51,549	45,517	38,117	36,855	41,235
Non-Current Assets	86,461	86,357	92,781	93,804	89,957
Current Liabilities	44,314	42,908	42,366	42,233	42,529
Non-Current Liabilities	35,510	34,382	33,948	33,842	34,079

Table 3.3: Budgeted departmental statement of cash flows**(for the period ended 30 June)**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash Received					
Goods and services	17,736	27,072	14,332	13,082	13,082
Appropriations	429,464	1,209,010	1,820,630	1,827,061	1,826,659
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	24,090	19,954	23,457	21,267	20,945
Extraordinary items	-	-	-	-	-
Total Cash Received	471,290	1,256,036	1,858,419	1,861,410	1,860,686
Cash Used					
Employees	169,915	205,333	220,444	222,284	225,673
Suppliers	244,215	996,467	1,572,237	1,578,399	1,576,627
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other	24,049	19,954	23,457	21,267	20,945
Extraordinary items	-	-	-	-	-
Total Cash Used	438,179	1,221,754	1,816,138	1,821,950	1,823,245
Net Cash From or (Used By)					
Operating Activities	33,111	34,282	42,281	39,460	37,441
INVESTING ACTIVITIES					
Cash Received					
Proceeds from sales of property, plant and equipment	818	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Proceeds from sales of Investments	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total Cash Received	818	-	-	-	-
Cash Used					
Purchase of property, plant and equipment	47,503	28,094	41,777	38,836	36,964
Purchase of financial Instruments	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Other	-	-	492	600	495
Extraordinary items	-	-	-	-	-
Total Cash Used	47,503	28,094	42,269	39,436	37,459
Net Cash From or (Used By) Investing Activities	(46,685)	(28,094)	(42,269)	(39,436)	(37,459)

Table 3.3 (Cont): Budgeted departmental statement of cash flows
(for the period ended 30 June)

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
FINANCING ACTIVITIES					
Cash Received					
Appropriations - Contributed equity	400	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	2,284	-	-	-	-
Extraordinary items	-	-	-	-	-
Total Cash Received	2,684	-	-	-	-
Cash Used					
Repayments of debt	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	5,000	-	-	-
Extraordinary items	-	-	-	-	-
Total Cash Used	-	5,000	-	-	-
Net Cash From / (Used By) Financing Activities	2,684	(5,000)	-	-	-
Net Increase or (Decrease) In Cash Held	(10,890)	1,188	12	24	(18)
Cash at the beginning of the reporting period	18,200	7,310	8,498	8,510	8,534
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash At The End Of The Reporting Period	7,310	8,498	8,510	8,534	8,516

Table 3.4: Departmental capital budget statement

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	400	-	-	-	-
Total loans	-	-	-	-	-
Represented By:					
Purchase of non-financial assets	400	-	-	-	-
Other	-	-	-	-	-
Total Represented By	400	-	-	-	-
PURCHASE OF NON FINANCIAL ASSETS					
Funded by capital appropriation	400	-	-	-	-
Funded internally by					
Departmental resources	25,725	37,915	37,915	37,915	37,915

Table 3.5: Departmental non-financial assets — summary of movement
(Budget year 2004-05)

	Land \$'000	Buildings \$'000	Other infrastructure plant and equipment \$'000	Computer software \$'000	Total \$'000
Carrying amount at the start of year	-	18,522	42,562	25,377	86,461
Additions	-	4,674	12,484	12,917	30,075
Disposals	-	-	-	-	-
Net revaluation increments / decrements	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-
Depreciation / amortisation expense	-	5,854	14,142	10,183	30,179
Recoverable amount write-downs	-	-	-	-	-
Other movements (give details below)	-	-	-	-	-
Carrying amount at the end of year	-	17,342	40,904	28,111	86,357
Represented By:					
Self funded	-	4,674	12,484	12,917	30,075
Appropriations	-	-	-	-	-
Total Represented By:	-	4,674	12,484	12,917	30,075

Table 3.6: Schedule of budgeted revenues and expenses administered on behalf of government (for the period ended 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUES					
Taxation					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	73,176	79,704	82,892	86,208	89,656
Total Taxation	73,176	79,704	82,892	86,208	89,656
Non-Taxation (Revenues From Government)					
Goods and services	-	-	-	-	-
Dividends	-	-	-	-	-
Net foreign exchange gains	-	-	-	-	-
Revenue from sale of assets revenues	-	-	-	-	-
Other sources of non-taxation	178,315	32,800	4,100	4,100	4,100
Total Non-Taxation	178,315	32,800	4,100	4,100	4,100
Total Revenues Administered on Behalf of Government	251,491	112,504	86,992	90,308	93,756
EXPENSES					
Grants	20,000	490,163	798,982	862,234	925,803
Subsidies	131,084	142,156	148,132	152,768	157,580
Personal benefits	120,389	14,453,877	22,120,547	22,990,124	24,044,105
Employees	-	-	-	-	-
Suppliers	1,138,223	1,619,244	1,653,300	1,656,948	1,626,964
Depreciation and amortisation	-	-	-	-	-
Write down and impairment of assets	-	37,702	32,016	28,090	23,265
Value of assets sold	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	-	-	-	-	-
Total Expenses Administered on Behalf of Government	1,409,696	16,743,142	24,752,977	25,690,164	26,777,717

Table 3.7: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
ASSETS					
Financial Assets					
Cash	13,926	28,896	32,131	35,366	38,601
Receivables	42,593	356,007	383,036	478,647	571,757
Investments	325	325	325	325	325
Accrued revenues	-	-	-	-	-
Other financial assets	-	-	-	-	-
Total Financial Assets	56,844	385,228	415,492	514,338	610,683
Non-Financial Assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	-	-	-	-	-
Intangibles	-	-	-	-	-
Other non-financial assets	3,014	2,988	2,988	2,988	2,988
Total Non-Financial Assets	3,014	2,988	2,988	2,988	2,988
Total Assets Administered on Behalf of Government	59,858	388,216	418,480	517,326	613,671
LIABILITIES					
Interest Bearing Liabilities					
Australian Government securities	-	-	-	-	-
Loans	10,892	10,892	10,892	10,892	10,892
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other Interest Bearing Liabilities	-	-	-	-	-
Total Interest Bearing Liabilities	10,892	10,892	10,892	10,892	10,892
Provisions					
Employees	-	-	-	-	-
Taxation refunds provided	-	-	-	-	-
Australian currency on issue	-	-	-	-	-
Other Provisions	-	-	-	-	-
Total Provisions	-	-	-	-	-
Payables					
Suppliers	67,885	67,885	67,885	67,885	67,885
Grants and subsidies	13,980	13,980	15,366	16,752	16,752
Personal benefits payable	16,621	331,519	346,696	430,455	513,099
Taxation refunds due	-	-	-	-	-
Other Payables	-	-	-	-	-
Total Payables	98,486	413,384	429,947	515,092	597,736
Total Liabilities Administered on Behalf of Government	109,378	424,276	440,839	525,984	608,628

Table 3.8: Schedule of budgeted administered cash flows
(for the period ended 30 June)

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash Received					
Income tax	-	-	-	-	-
Indirect tax	-	-	-	-	-
Other taxes, fees and fines	71,138	79,704	82,892	86,208	89,656
Interest	-	-	-	-	-
Cash from Official Public Account -					
Appropriations	1,616,218	16,708,107	24,739,277	25,676,464	26,764,017
Other	121,523	200,746	151,021	148,558	145,036
Total Cash Received	1,808,879	16,988,557	24,973,190	25,911,230	26,998,709
Cash Used					
Grant payments	20,000	490,163	798,982	862,234	925,803
Interest paid	-	-	-	-	-
Subsidies paid	129,046	142,156	146,746	152,768	156,194
Personal benefits	194,672	14,455,657	22,102,067	22,903,238	23,958,377
Suppliers	1,114,349	1,619,922	1,653,300	1,656,948	1,626,964
Cash to Official Public Account from -					
Other	226,099	125,841	86,992	90,308	93,756
Other	113,822	154,214	181,868	242,499	234,380
Total Cash Used	1,797,988	16,987,953	24,969,955	25,907,995	26,995,474
Net Cash From / (Used By)					
Operating Activities	10,891	604	3,235	3,235	3,235

Table 3.8 (cont): Schedule of budgeted administered cash flows
(for the period ended 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
INVESTING ACTIVITIES					
Cash Received					
Proceeds from sales of property, plant and equipment and intangibles	-	-	-	-	-
Proceeds from sales of equity instruments	-	-	-	-	-
Proceeds from sales of investments	-	-	-	-	-
Repayments of advances	-	-	-	-	-
Cash from Official Public Account	-	-	-	-	-
Transfers from Other Entities	-	-	-	-	-
Other	-	-	-	-	-
Total Cash Received	-	-	-	-	-
Cash Used					
Purchase of property, plant and equipment and intangibles	-	-	-	-	-
Purchase of equity instruments	-	-	-	-	-
Advances and loans made	-	24,109	13,700	13,700	13,700
Cash to Official Public Account	-	-	-	-	-
Transfers to Other Entities	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Other	-	-	-	-	-
Total Cash Used	-	24,109	13,700	13,700	13,700
Net Cash From / (Used By) Investing Activities	-	(24,109)	(13,700)	(13,700)	(13,700)
FINANCING ACTIVITIES					
Cash Received					
Proceeds from borrowing	-	-	-	-	-
Cash from Official Public Account	-	38,475	13,700	13,700	13,700
Other	-	-	-	-	-
Total Cash Received	-	38,475	13,700	13,700	13,700
Cash Used					
Net repayment of borrowings	-	-	-	-	-
Dividends paid	-	-	-	-	-
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
Total Cash Used	-	-	-	-	-
Net Cash From / (Used By) Financing Activities	-	38,475	13,700	13,700	13,700
Net Increase or (Decrease) In Cash Held	10,891	14,970	3,235	3,235	3,235
Cash at beginning of reporting period	3,035	13,926	28,896	32,131	35,366
Cash At End Of Reporting Period	13,926	28,896	32,131	35,366	38,601

Table 3.9: Schedule of administered capital budget

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Administered capital	-	38,475	13,700	13,700	13,700
Represented by:					
Purchase of non-current assets	-	-	-	-	-
Other	-	38,475	13,700	13,700	13,700
Total	-	38,475	13,700	13,700	13,700
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policy

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders issued by the Minister for Finance and Administration.

The statements have been prepared:

- on an accrual accounting basis;
- in compliance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Boards and the Consensus Views of the Urgent Issues Group; and
- having regard to Statements of Accounting Concepts.

2. Departmental and Administered Items

Under the Australian Government's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions agencies do not have control over (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

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

Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the government according to set government directions. Administered expenses include subsidies, grants and personal benefit payments and administered revenues include taxes, fees and fines.

3. Appropriations in the accrual budgeting framework

Under the Australian Government's accrual budgeting framework, separate annual appropriations are provided for:

- Departmental price of outputs appropriations representing the government's purchase of outputs from agencies;
- Departmental capital appropriations for investments by the government in the form of additional equity or loans in agencies;

- Administered expense appropriations for the estimated administered expenses relating to an existing Outcome, a new Outcome or a Specific Purpose Payment to the states; and
- Administered capital appropriations for increases in administered equity through funding non-expense administered payments.

Across the Australian Government as a whole, special appropriations fund the majority of payments from the Consolidated Revenue Fund (especially those that are entitlement driven or involve transfers to state governments).

4. Departmental Revenue from Government

Revenue from government represents the purchase of outputs from the department by the government. The changes reflected in the ordinary annual appropriations are as a result of those new measures and variations that are explained in Section 1: Overview, variations and measures.

5. Departmental Revenue from Other Sources

Revenue from the sale of goods and services is recognised upon the delivery of the goods or services to the customers.

6. Departmental Expenses - Employees

This item represents payments made and net increases or decreases in entitlements owed to employees for their services provided in the financial year.

7. Departmental Expenses - Suppliers

This item represents payments to suppliers for goods and services. It includes contracted payments made to Centrelink for services received.

8. Departmental Expenses - Depreciation and Amortisation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the department using, in all cases, the straight-line method of depreciation.

Computing equipment assets are depreciated over their useful lives between three and seven years. Office machines are depreciated over five years (20 per cent). Leasehold improvements are amortised on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease. Buildings are depreciated over forty years (2.5 per cent). Land is not depreciated.

Forward estimates of depreciation expense are made using forecasts of net capital acquisition requirements over the forward years.

9. Departmental Assets - Financial Assets - Receivables

Receivables represent amounts owing to the department for goods and services that it has provided to external parties and cash reserves held in the Official Public Account which are recorded as receivable.

10. Departmental Assets - Non-Financial Assets

These items represent future economic benefits that the department will consume in producing outputs. Apart from revalued assets, the reported value represents the purchase price paid less depreciation incurred to date in using that asset.

Land and Buildings, and Infrastructure, Plant and Equipment are initially brought to account at cost, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Computer software, disclosed in the Departmental Statement of Financial Position as Intangibles, is expensed in the year of acquisition except for purchases or internally developed software costing more than \$200,000 which are capitalised at cost.

The department annually reassesses and adjusts the values of Land and Buildings (leasehold improvements), Infrastructure, Plant and Equipment.

11. Departmental Liabilities - Provisions - Employees

Provision has been made for the department's liability for employee entitlements arising from services rendered by employees to balance date. This liability encompasses unpaid wages and salaries, annual and long service leave. No provision is made for sick leave.

The liability for leave expected to be settled within 12 months has been measured at the nominal amount.

Other employee entitlements payable later than one year have been estimated at the present value of the expected future cash outflows in relation to those entitlements. Attrition rates and pay rises through promotion and wage/salary agreements have been taken into account.

12. Departmental Liabilities - Payables - Suppliers

This item partly comprises surplus leased office space relating to the former Commonwealth Employment Service (CES). These leases no longer provide an economic benefit to the Commonwealth and accordingly their total liability has been recognised in full. The liability is being progressively reduced through payments to lessors over the remaining periods of the leases.

13. Administered Revenue – Taxation Revenue

Black Coal Mining Industry Levy: Since 1993, employers have been required to pay a levy of 5 per cent of payroll into a central fund managed by the Coal Mining Industry (Long Service Leave) Corporation.

14. Administered Expenses – Grants

These are primarily payments under the Community Development and Employment Projects and Business Development and Assistance Programme.

15. Administered Expenses – Subsidies

These are primarily payments under the Indigenous Employment Programme, Payment to Voluntary Work Agencies and *Coal Mining Industry (Long Service Leave Funding) Act 1992*.

16. Administered Expenses – Personal Benefits

These comprise Job Network expenses (New Enterprise Incentive Scheme), General Employee Entitlements and Redundancy Scheme payments, Parenting Payment Single, Parenting Payment Partnered, Newstart Allowance, Disability Support Pension, Pensioner Education Supplement, Partner Allowance Pension, Partner Allowance Benefit, Widow Allowance, Youth Allowance, Sickness Allowance, Mobility Allowance, Mature Age Allowance and Special Employee Entitlements Scheme for Ansett Group Employees.

17. Administered Expenses – Suppliers

These comprise payments to suppliers for Job Network and other labour market programmes, Special Employee Entitlements Scheme for Ansett Group Employees, Work for the Dole, Rehabilitation Services, Green Corps Employment Assistance and other services, Payment to Voluntary Work Agencies, Personal Support Programme (PSP), Job Placement, Employment and Training Programme (JPET) and to the International Labour Organisation.

18. Administered Assets – Financial Assets - Receivables

These primarily comprise receivables relating to personal benefit overpayments, the balance of the Employee Entitlements Support Scheme special account, the *Coal Mining (Long Service Leave Funding) Act 1992*, and GST receivable.

19. Administered Liabilities – Payables - Suppliers

These primarily comprise payables relating to Job Network and other labour market programmes.

20. Administered Liabilities – Payables – Grants and Subsidies

These primarily comprise payables relating to Coal Mining Industry, Community Development and Employment Projects and Business Development and Assistance Programme.

21. Administered Liabilities – Payables – Personal Benefits

These primarily comprise payables relating to Disability Support Pension, Mature Age Allowance, Mobility Allowance, Newstart Allowance, Parenting Payment (Partnered), Parenting Payment (Single), Partner Allowance (Benefit), Partner Allowance (Pension), Pensioner Education Supplement, Sickness Allowance, Widow Allowance, and Youth Allowance.

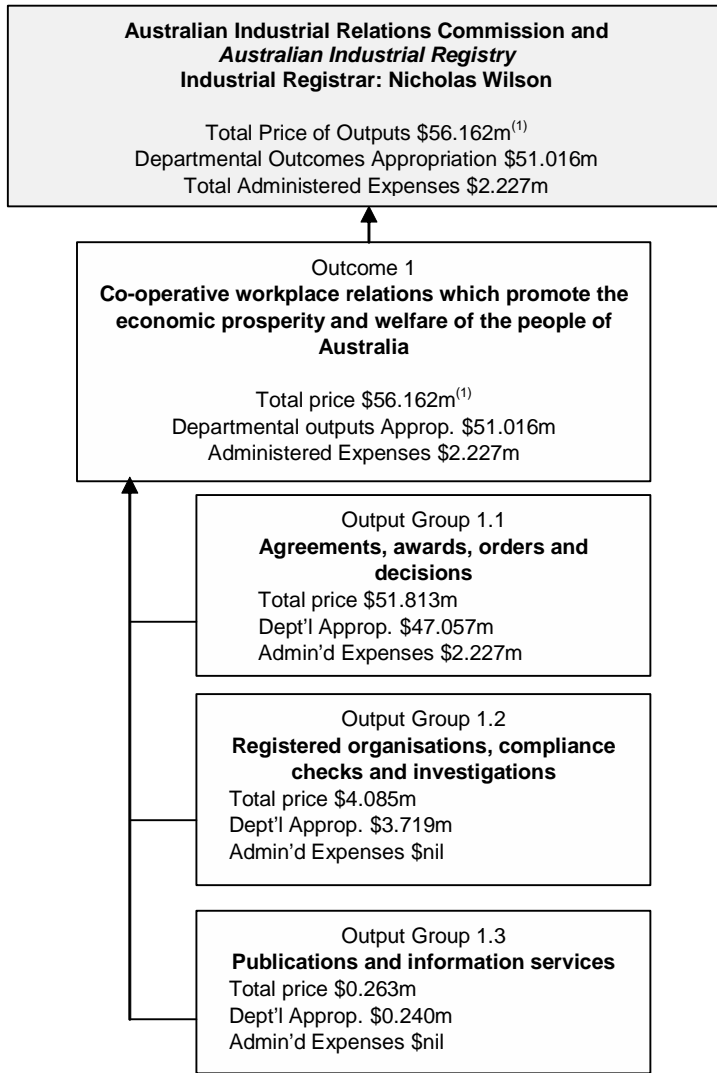
AUSTRALIAN INDUSTRIAL RELATIONS COMMISSION AND AUSTRALIAN INDUSTRIAL REGISTRY

Section 1: Overview, variations and measures

OVERVIEW

There have been no changes to the AIRC/AIR outcomes and output model since the Portfolio Budget Statements (PBS) were tabled in May 2004.

Map 2: Outcome and output groups



1. Total price of Departmental outputs includes \$5.026m to be funded from Accumulated reserves in 2004-05.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The AIRC/AIR has the following Additional Estimates variations.

Departmental Outputs:

- Workplace Dispute Settlement Pilot Programme: This amounts to an increase in supplementation of \$0.400m in 2004-05 and \$1.300m in 2005-06.
- Rental increases for Commonwealth Law Court Building Tasmania: This amounts to an increase in supplementation of \$0.047m in 2004-05, \$0.045m in 2005-06, \$0.045m in 2006-07 and \$0.045m in 2007-08.

In total, the revised 2004-05 departmental outputs appropriation required by AIRC/AIR has increased by \$0.447m to \$51.016m.

Variations - Measures

Measures

	2004-05 \$'000	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000
Outcome 1				
Workplace Dispute Settlement Pilot Programme	400	1,300	-	-
	400	1,300	-	-

Other variations to appropriations

Other Variations to Appropriations

	2004-05 \$'000	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000
Outcome 1				
Rental increases for Commonwealth Law Court Building	47	45	45	45
	47	45	45	45

Table 1.1: Summary of Measures since the 2004-05 Budget

Measure	Outcome	Output groups affected	Appropriations 2004-05 (\$'000)			Appropriations 2005-06 (\$'000)			Appropriations 2006-07 (\$'000)			Appropriations 2007-08 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
Workplace Dispute Settlement Pilot Programme	1	1.1	-	400	400	-	1,300	1,300	-	-	-	-	-	-
Total			-	400	400	-	1,300	1,300	-	-	-	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No.3) 2004-05

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
Co-operative workplace relations which promote the economic prosperity and welfare of the people of Australia	48,809	50,569	51,016	447	-
Total	48,809	50,569	51,016	447	-

Table 1.3: Appropriation Bill (No.4) 2004-05

The AIRC/AIR has no variations to Appropriation Bill (No.4).

SUMMARY OF STAFFING CHANGES

Table 1.4: Average Staffing Level (ASL)

	2004-05 Budget	2004-05 Revised	Variation
Outcome 1			
Co-operative workplace relations which promote the economic prosperity and welfare of the people of Australia	257	250	(7)
Total	257	250	(7)

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

Table 1.5: Changes to Net Annotated Appropriations (Section 31) Receipts

There is no change from budget.

REVENUE FROM INDEPENDENT SOURCES

Table 1.6: Revenue from Independent Sources

There is no change from budget.

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Table 1.7: Estimates of expenses from special appropriations

There is no change from budget.

ESTIMATED SPECIAL ACCOUNT FLOWS

Table 1.8: Estimated special account flows

There is no change from budget.

Section 2: Revisions to outcome and outputs

OUTCOME AND OUTPUT GROUPS

There have been no changes to the AIRC/AIR outcome and output model since the Portfolio Budget Statements (PBS) were tabled in May 2004.

Outcome 1

The AIRC/AIR appropriation in 2004-05 has increased by \$0.447m.

The change is a result of:

- An increase of \$0.400m for the *Workplace Dispute Settlement Pilot Programme*; and
- A rental increase for the Commonwealth Law Court Building Tasmania of \$0.047m.

Output cost attribution

Output prices are determined by firstly estimating the percentage of employee time spent on each output. This percentage is then applied to each employees salary to determine an overall percentage of resources applied to each output. These calculations are made based on the previous years audited financial statements.

Table 2.1 - Performance information for Outputs Affected by Additional Estimates: Outcome 1

Performance Information for Departmental Outputs	
Output Group 1.1 Agreements, awards, orders and decisions	
<p>Output 1.1.1 Agreement processing</p> <p>Note: Agreement-related applications processing including applications to suspend/terminate a bargaining period</p>	<p>Quality</p> <ul style="list-style-type: none"> Improve or maintain average times taken to certify agreements. <p>Quantity</p> <ul style="list-style-type: none"> Number of agreements certified.
<p>Output 1.1.2 Dispute notification processing including setting aside, varying or cancelling an award</p> <p>Note: Maintenance of an effective award safety net</p> <p>Termination of employment application processing</p> <p>Registered organisations application processing particularly applications for registration, amalgamation and eligibility rules</p>	<p>Termination of Employment</p> <p>Quality:</p> <ul style="list-style-type: none"> Maintain or improve on time elapsed from lodgement of application to finalisation of conciliation. <p>Quantity:</p> <ul style="list-style-type: none"> Number of termination of employment applications finalised.
<p>Output 1.1.3 Appeals</p>	<p>Quality</p> <ul style="list-style-type: none"> Improve or maintain average time taken to determine appeals. <p>Quantity</p> <ul style="list-style-type: none"> Number of appeals determined.
	<p>2004-05 budget Total Price Output Group 1.1: \$50.934 million</p>
	<p>2004-05 revised Total Price Output Group 1.1: \$51.813 million</p>

Output Group 1.2 Registered organisations, compliance checks and investigations	
<p>Output 1.2.1 Application processing particularly applications for rule alterations and conduct of elections</p>	<p>Quality</p> <ul style="list-style-type: none"> Percentage finalised within 28 days. <p>Quantity</p> <ul style="list-style-type: none"> Number of organisations-related applications finalised.
<p>Output 1.2.2 Notices processing</p>	<p>Quality</p> <ul style="list-style-type: none"> Percentage finalised within 28 days. <p>Quantity</p> <ul style="list-style-type: none"> Number of organisations-related applications finalised.
<p>Output 1.2.3 Request processing</p>	<p>Quality</p> <ul style="list-style-type: none"> Percentage finalised within 28 days. <p>Quantity</p> <ul style="list-style-type: none"> Number of organisations-related applications finalised.
<p>Output 1.2.4 Compliance follow up action</p>	<p>Quality</p> <ul style="list-style-type: none"> Percentage of further contact required after first hastener. <p>Quantity</p> <ul style="list-style-type: none"> Number of hasteners issued in respect to statutory returns.
	<p>2004-05 budget Total Price Output Group 1.2: \$4.520 million</p>
	<p>2004-05 revised Total Price Output Group 1.2: \$4.085 million</p>

Output Group 1.3 Publication and information services	
Output 1.3.1 Publication of Commission documents	Quality <ul style="list-style-type: none"> Maintain or improve average time taken to update an award from making of a variation. Quantity <ul style="list-style-type: none"> Number of amendments to the consolidated loose leaf awards.
Output 1.3.2 Public liaison and awareness	Quality <ul style="list-style-type: none"> Percentage of clients surveyed who deem the service provided to be of a satisfactory standard. Quantity <ul style="list-style-type: none"> Number of client contacts estimated.
Output 1.3.3 Accountability to Parliament	Quality <ul style="list-style-type: none"> Meeting of all due dates for Parliamentary questions, reports and correspondence. Quantity <ul style="list-style-type: none"> Number of questions, reports and items of correspondence finalised.
	2004-05 budget Total Price Output Group 1.3: \$0.261 million
	2004-05 revised Total Price Output Group 1.3: \$0.263 million

Changes to outcomes and outputs

There has been no change in the outcome or outputs structure from budget.

Section 3: Budgeted Financial Statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the AIRC/AIR budgeted financial statements, as reflected in the AIRC/AIR budgeted departmental financial statements and administered notes for 2004-05, is provided below.

Departmental

Statement of Financial Performance

The Registry is budgeting for a loss of \$5.026m in 2004-05 and then for a break-even result for the three forward years.

Total revenue is estimated to be \$51.136m, an increase of \$0.447m from the 2004-05 budget. The increase is the result of:

- the funding impact of supplementation for the Workplace Dispute Settlement Pilot Programme (\$0.400m); and
- the funding impact of supplementation for increases in rent for the Commonwealth Law Court Building in Tasmania (\$0.047m).

Total expenses are estimated to be \$56.162m in 2004-05.

Statement of Financial Position

The Registry's budgeted net asset position of (\$3.074m) for 2004-05 is expected to remain the same for the three forward years.

Total assets for 2004-05 is estimated to be \$9.107m comprising \$6.195m in financial assets and \$2.912m in non-financial assets.

Total liabilities for 2004-05 is estimated to be \$12.181m with the primary liability being accrued employee entitlements which total \$11.684m.

FINANCIAL STATEMENTS

Budgeted Departmental Statement of Financial Performance

This statement provides a picture of the expected financial results for the AIRC/AIR by identifying full accrual expenses and revenues which shows whether the AIRC/AIR is operating at a sustainable level (see Table 3.1).

Budgeted Departmental Statement of Financial Position

This statement shows the financial position of the AIRC/AIR. It helps decision-makers to track the management of the AIRC/AIR assets and liabilities (see Table 3.2).

Budgeted Departmental Statement of Cash Flows

Budgeted cash flows, as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities (see Table 3.3).

Departmental Capital Budget Statement

Shows all planned capital expenditure (on non financial assets), whether funded either through capital appropriations or additional equity or borrowings, or from funds from internal sources (see Table 3.4).

Departmental Non-financial Assets – Summary of Movement

Shows budgeted acquisitions and disposals of non-financial assets during the budget year (see Table 3.5).

Table 3.1: Budgeted Departmental Statement of Financial Performance
(for the period ended 30 June)

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
REVENUE					
Revenues From Ordinary Activities					
Revenues from Government	48,541	51,016	56,863	56,464	57,430
Goods and services	135	99	99	99	99
Other	45	21	21	21	21
Revenues From Ordinary Activities	48,721	51,136	56,983	56,584	57,550
EXPENSE					
Expenses From Ordinary Activities (Excluding Borrowing Costs Expense)					
Employees	26,962	29,287	32,941	33,348	34,181
Suppliers	21,015	26,031	23,198	22,392	22,525
Depreciation and amortisation	843	844	844	844	844
Expenses From Ordinary Activities (Excluding Borrowing Costs Expense)	48,820	56,162	56,983	56,584	57,550
Operating Surplus or (Deficit) From Ordinary Activities	(99)	(5,026)	-	-	-
Gain or (loss) on extraordinary items	-	-	-	-	-
Net Surplus or (Deficit)	(99)	(5,026)	-	-	-

**Table 3.2: Budgeted Departmental Statement of Financial Position
(as at 30 June)**

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
ASSETS					
Financial Assets					
Cash	2,310	5	201	299	521
Receivables	9,677	6,190	6,190	6,190	6,190
Total Financial Assets	11,987	6,195	6,391	6,489	6,711
Non-Financial Assets					
Land and buildings	818	818	818	818	818
Infrastructure, plant and equipment	239	239	239	239	239
Intangibles	828	828	828	828	828
Other non-financial assets	886	1,027	1,038	1,046	1,057
Total Non-Financial Assets	2,771	2,912	2,923	2,931	2,942
Total Assets	14,758	9,107	9,314	9,420	9,653
LIABILITIES					
Interest Bearing Liabilities					
Leases	-	-	-	-	-
Other Interest Bearing Liabilities	-	-	-	-	-
Total Interest Bearing Liabilities	-	-	-	-	-
Provisions					
Employees	10,841	11,684	11,884	11,985	12,211
Other Provisions	1,460	-	-	-	-
Total Provisions	12,301	11,684	11,884	11,985	12,211
Payables					
Suppliers	505	497	504	509	516
Other Payables	-	-	-	-	-
Total Payables	505	497	504	509	516
Total Liabilities	12,806	12,181	12,388	12,494	12,727
EQUITY					
Parent Entity Interest					
Contributed equity	-	-	-	-	-
Reserves	205	205	205	205	205
Retained surpluses or accumulated deficits	1,747	(3,279)	(3,279)	(3,279)	(3,279)
Total Parent Entity Interest	1,952	(3,074)	(3,074)	(3,074)	(3,074)
Total Equity	1,952	(3,074)	(3,074)	(3,074)	(3,074)
Total Assets and Liabilities by Maturity:					
Current assets	12,873	7,944	8,124	8,217	8,420
Non-current assets	1,885	1,163	1,190	1,203	1,233
Current liabilities	5,189	4,936	5,019	5,063	5,157
Non-current liabilities	7,617	7,246	7,368	7,431	7,570

*Note: 'equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: Budgeted Departmental Statement of Cash Flows

(for the period ended 30 June)

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash Received					
Goods and services	168	99	99	99	99
Appropriations	47,394	51,016	56,863	56,464	57,430
Other	2,189	5,026	-	-	-
Total Cash Received	49,751	56,141	56,962	56,563	57,529
Cash Used					
Employees	25,756	26,127	29,837	30,298	30,942
Suppliers	24,058	31,476	26,085	25,324	25,522
Other	-	-	-	-	-
Total Cash Used	49,814	57,603	55,922	55,622	56,464
Net Cash From or (Used By)					
Operating Activities	(63)	(1,462)	1,040	941	1,065
INVESTING ACTIVITIES					
Cash Received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Other	-	-	-	-	-
Total Cash Received	-	-	-	-	-
Cash Used					
Purchase of property, plant and equipment	76	844	844	844	844
Other	-	-	-	-	-
Total Cash Used	76	844	844	844	844
Net Cash From or (Used By) Investing Activities					
	(76)	(844)	(844)	(844)	(844)
FINANCING ACTIVITIES					
Cash Received					
Other	-	-	-	-	-
Total Cash Received	-	-	-	-	-
Cash Used					
Other	-	-	-	-	-
Total Cash Used	-	-	-	-	-
Net Cash From / (Used By) Financing Activities					
	-	-	-	-	-
Net Increase or (Decrease) In Cash Held					
	(139)	(2,306)	196	97	221
Cash at the beginning of the reporting period	2,449	2,310	4	200	297
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash At The End Of The Reporting Period					
	2,310	4	200	297	518

Table 3.4: Departmental Capital Budget Statement

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Appropriations of Previous Year Accrued	-	850	-	-	-
Represented By:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	850	-	-	-
Total Represented By	-	850	-	-	-
PURCHASE OF NON FINANCIAL ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	76	844	844	844	844

Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget Year 2004-05)

	Land \$'000	Buildings \$'000	Other infrastructure plant and equipment \$'000	Computer software \$'000	Total \$'000
Carrying amount at the start of year	-	818	239	828	1,885
Additions	-	628	60	156	844
Disposals	-	-	-	-	-
Net revaluation increments / decrements	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-
Depreciation / amortisation expense	-	628	60	156	844
Recoverable amount write-downs	-	-	-	-	-
Other movements (give details below)	-	-	-	-	-
Carrying amount at the end of year	-	818	239	828	1,885
Represented By:					
Self funded	-	628	60	156	844
Appropriations	-	-	-	-	-
Total Represented By:	-	628	60	156	844

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policy

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders issued by the Minister for Finance and Administration.

The statements have been prepared:

- on an accrual accounting basis;
- in compliance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Boards and the Consensus Views of the Urgent Issues Group, and
- having regard to Statements of Accounting Concepts.

2. Departmental and Administered Items

Agency assets, liabilities, revenues and expenses are those items that are controlled by the AIRC/AIR including:

- computers, plant and equipment used in providing goods and services;
- liabilities for employee entitlements;
- revenues from other appropriations for resources used in providing goods and services;
- revenues from user charging etc. where the proceeds are deemed appropriated under section 31 of the *FMA Act 1997*; and
- employee expenses and other operational expenses incurred in providing goods and services.

Administered assets, liabilities, revenues and expenses are those items which are controlled by the government and managed or oversighted, by the AIRC/AIR on behalf of the government. These items include Judges' pension payments and termination of employment lodgement fees.

3. Departmental Revenue from Government - Ordinary Annual Appropriations

Revenue from government represents the purchase of outputs from the AIRC/AIR by the government. The changes reflected in the ordinary annual appropriations are as a result of those new measures and variations that are explained in Section 1: Overview, variations and measures.

4. Departmental Revenue from Other Sources

Revenue from the sale of goods and services and is recognised upon the delivery of the goods or services to the customer.

5. Departmental Expenses - Employees

This item represents payments and net increases or decreases in entitlements owed to employees for services provided in the financial year.

6. Departmental Expenses - Suppliers

This item represents payments to suppliers for goods and services.

7. Departmental Expenses - Depreciation and Amortisation

Depreciable property plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the AIRC/AIR using, in all cases, the straight-line method of depreciation.

Leasehold improvements are amortised over the lesser of the estimated useful life of the improvements or the unexpired period of the lease and Property, Plant and equipment and Intangibles at between three and ten years.

8. Departmental Assets and Liabilities - Financial Assets - Receivables

Receivables represent amounts owing to the AIRC/AIR for goods and services that it has provided to external parties and cash reserves held in the Official Public Account which are recorded as a receivable.

9. Departmental Assets and Liabilities - Non-Financial Assets

These items represent future economic benefits that the AIRC/AIR will consume in producing outputs. The reported value represents the purchase price paid, less depreciation incurred to date in using that asset.

Property, Plant and equipment and Intangibles are brought to account at cost, except for purchases costing less than \$10,000 for leasehold improvements and internally developed computer software and less than \$1,000 for all other classes, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total). Asset purchases will be sourced from existing AIRC/AIR resources.

10. Departmental Assets and Liabilities - Provisions and Payables - Employees

Provision has been made for the AIRC/AIR liability for employee entitlements arising from services rendered by employees to balance date. This liability encompasses unpaid salaries, annual leave, long service leave and Judges' leave. No provision is made for sick leave.

The liability for leave expected to be settled within 12 months have been measured at the nominal amount.

Other employee entitlements payable later than one year have been estimated at the present value of the expected future cash outflows in relation to those entitlements. Attrition rates and pay rises through promotion and salary agreements have been taken into account.

ACRONYMS

AAO	Administrative Arrangement Order
AIR	Australian Industrial Registry
AIRC	Australian Industrial Relations Commission
AJS	Australian Job Search
ASL	Average Staffing Level
ATSIS	Aboriginal and Torres Strait Islander Services
AWA	Australian Workplace Agreement (s)
BDAP	Business Development and Assistance Programme
BPA	Business Partnership Arrangement
CBF	Case-based Funding
CBP	Community Business Partnership
CDEP	Community Development Employment Projects
CEO	Chief Executive Officer
CPS	Community Development Employment Projects Supplement
CES	Commonwealth Employment Service
CTC	Competitive Tendering and Contracting
DITR	Department of Industry, Tourism and Resources
DEST	Department of Education, Science and Training
DEWR	Department of Employment and Workplace Relations
DFRT	Defence Force Remuneration Tribunal
DOES	Disability Open Employment Services
DSP	Disability Support Pension
EdEP	Education Entry Payment
EEO	Equal Employment Opportunity
EEP	Employment Entry Payment
EESS	Employee Entitlements Support Scheme
EOWA	Equal Opportunity for Women in the Workplace Agency
FaCS	Department of Family and Community Services
Finance	Department of Finance and Administration
FMA	Financial Management and Accountability

FMA Act	<i>Financial Management and Accountability Act 1997</i>
IBA	Indigenous Business Australia
IEC	Indigenous Employment Centres
IEP	Indigenous Employment Programme
IMMI	Immigration and Multicultural and Indigenous Affairs
JN	Job Network
JPET	Job Placement, Employment & Training (programme)
JST	Job Search Training
LLN	Language, literacy and numeracy
MAA	Mature Age Allowance
MO	Mutual Obligation
Mob	Mobility Allowance
NEIS	New Enterprise Incentive Scheme
NOHSC	National Occupational Health and Safety Commission
NDRC	National Disability Recruitment Coordinator
NSA	Newstart Allowance
OEA	Office of the Employment Advocate
OIPC	Office of Indigenous Policy Coordination
PA	Parenting Allowance
PAES	Portfolio Additional Estimates Statements
PES	Pensioner Education Supplement
PBS	Portfolio Budget Statements
PP	Parenting Payment
PPp	Parenting Payment (partnered)
PPs	Parenting Payment (single)
PSP	Personal Support Programme
RT	Remuneration Tribunal
SA	Sickness Allowance
SRC Act	<i>Safety, Rehabilitation and Compensation Act 1988</i>
SRCC	Safety, Rehabilitation and Compensation Commission
TRA	Trades Recognition Australia

Acronyms

SWS	Supported Wage System
TTW	Transition to Work
VWI	Voluntary Work Initiative
WA	Widow Allowance
WfD	Work for the Dole
WM	Workplace Modifications
WSS	Wage Subsidy Scheme
YAO	Youth Allowance (other)

GLOSSARY

Accrual Accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated Depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Annual Appropriation	Two appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend monies from the Consolidated Revenue Fund for a particular purpose.
Assets	Future economic benefits controlled by an entity as a result of past transactions or other past events.
Average Staffing Level(s) (ASL)	ASL is the average number of employees receiving salary/wages (or compensation in lieu of salary/wages) over a financial year, with adjustments for casual and part-time employees to show the full-time equivalent.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Carryovers	Carryovers are resources allocated in one year which

Glossary

	can be appropriated and spent in some future year.
Cash	Cash means cash on hand and cash equivalents.
Cash accounting	Cash accounting is an accounting method which records cash receipts, payments and balances and provides reports which show the sources of cash and how cash was used.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses which are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life.
Effectiveness indicators	Measure the joint or independent contribution of outputs and administered items to the achievement of their specified outcome.
Efficiency indicators	Measure the adequacy of an agency's management of its outputs (and where applicable, administered items). Includes Price, Quality and Quantity indicators. The interrelationship between the three efficiency indicators of any one output should be considered when judging efficiency.
Equity or Net Assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.
<i>Financial Management and</i>	The principal legislation governing the proper use

<i>Accountability (FMA) Act 1997</i>	and management of public money and public property, and other Commonwealth resources. FMA Regulations and FMA Orders are made pursuant to the Act.
Historical cost	The original cost of acquisition of an asset, including any costs associated with acquisition.
Liabilities	Future sacrifices of economic benefits that an entity is presently obliged to make to other entities as a result of past transactions or other past events.
Measure	A decision by the Cabinet or Ministers.
Net Annotated Appropriation (Section 31) Receipts	A form of appropriation which allows FMA agencies to retain certain money they receive from independent sources (eg: payments for services provided to third parties). These funds are often referred to as section 31 receipts, reflecting the agency's authority under section 31 of the FMA Act, to retain the receipts.
Operating result	Equals revenue less expense.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Commonwealth. Actual outcomes are assessments of the results or impacts actually achieved.
Output Groups	A logical aggregation of agency outputs, where useful, based either on homogeneity, type of product or beneficiary target group. Aggregation may also be needed for the provision of adequate information for performance monitoring, or based on a materiality test.
Outputs	The goods and services produced by agencies on behalf of government for external organisations or individuals. Outputs also include goods and services for other areas of government external to the agency.
Performance	The proficiency of an agency or authority in acquiring resources economically and using those resources efficiently and effectively in achieving

Glossary

	planned outcomes.
Performance Estimate	A level of performance or activity used as a basis for budgeting.
Performance information	Evidence about performance that is collected and used systematically. Evidence may relate to appropriateness, effectiveness and efficiency. It may be about outcomes, factors that affect outcomes, and what can be done to improve them.
Performance measures	A more precise measure than indicators. Performance measures relate to outcomes, outputs, third party outputs and administered items. They are used when there is a direct casual link between an intervention and a measurable change in performance.
Performance Targets	Quantifiable performance levels or changes in level to be attained by a specific date. By enabling a direct judgement of performance, targets can clarify and simplify the process of performance monitoring.
Portfolio Budget Statements	Statements prepared by portfolios to explain the Budget appropriations in terms of planned Government outcomes.
Price	One of the three key efficiency indicators. The amount the government or the community pays for the delivery of agreed outputs.
Quality	One of the three key efficiency indicators. Relates to the characteristics by which customers or stakeholders judge an organisation, product or service. Assessment of quality involves use of information gathered from interested parties to identify differences between user's expectations and experiences.
Quantity	One of the three key efficiency indicators. Size of an output. Count or volume measures. How many or how much.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF), that are supported by standing

appropriations (*Financial Management and Accountability (FMA) Act 1997*, ss.20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s.20 FMA Act) or through an Act of Parliament (referred to in s.21 of the FMA Act).

Special Appropriations

Monies appropriated by Parliament in an Act separate to an annual Appropriation Act, where the payment is for a specified amount. Special appropriations are not subject to Parliament's annual budget control, unlike the annual appropriations.

Third Party Outputs

Goods or services delivered to the community by entities outside the Commonwealth General Government Sector. They are outputs wholly or partly funded by administered items and are directed to achieving planned outcomes.

INDEX

- A**
- Aboriginal and Torres Strait Islander Services
(ATSIS) 3, 18, 46
- Acts Interpretation Act 1901* viii
- Administrative Arrangement Order (AAO) 19
- Air Passenger Ticket Levy (Collection) Act 2001* 17
- Ansett 16, 64
- Australian Accounting Standards 61
- Australian Industrial Registry (AIR) 2, 4, 5, 66
- Australian Industrial Relations Commission
(AIRC) 2, 4, 5, 66
- Australian Safety and Compensation Council 3,
9, 20, 35, 41
- Australian Workplace Agreements (AWAs) 38
- B**
- building and construction industry 3, 9, 21, 35
- Building Industry Taskforce 40
- Business Development and Assistance
Programme (BDAP) 3, 18, 42, 64, 65
- C**
- Centrelink 29, 62
- Coal Mining Industry (Long Service Leave
Funding) Act 1992* 17, 64
- Coal Mining Industry (Long Service Leave)
Payroll Collection Act 1992* 16
- Coal Mining Industry Levy 47, 64
- Comcare and the Safety, Rehabilitation and
Compensation Commission (Comcare) 2
- Commonwealth Employment Service 63
- Community Development Employment Projects
(CDEP) 3, 18, 42, 64
- Consolidated Revenue Fund 62, 87, 90
- D**
- Defence Force Remuneration Tribunal 2, 40
- Department of Education, Science and Training,
(DEST) 22, 84
- Department of Family and Community Services
(FaCS) 3, 8, 9, 19, 20, 23, 42, 46
- Department of Human Services 18, 19, 46
- Department of Industry, Tourism and Resources
(DITR), 22
- Department of Immigration and Multicultural
Affairs 2
- Disability Open Employment Services (DOES)
29, 30
- Disability Support Pension 17, 18, 26, 64, 65
- E**
- Education Entry Payment 27
- Employee Entitlements Support Scheme 64
- Employment Assistance and Other Services 3,
9, 18, 20, 23, 31
- Employment Services 20, 23, 29
- Encouraging Volunteers – Volunteering
Tasmania Inc 11, 22
- Equal Opportunity for Women in the
Workplace Agency 2, 5
- F**
- Federal Safety Commission 46
- Federal Safety Commissioner 3, 9, 21, 35, 41
- Finance Ministers Orders 61
- Financial Literacy Training and Entrepreneurial
Skills Development for Indigenous
Australians 11, 22
- Financial Management and Accountability Act
1997* 82, 85
- Financial statements 46, 49, 76, 77
- G**
- General Employee Entitlements and
Redundancy Scheme 64
- Green Corps 3, 9, 18, 20, 23, 32, 64
- I**
- Indigenous Business Australia 2
- Indigenous Community Volunteers 11, 22, 46

Indigenous Employment Programme	32, 64
Intensive Support	30
International Labour Organisation	64

J

Job Network	11, 22, 47, 48, 64
Job Placement	29, 31
Job Placement, Employment and Training Programme (JPET)	3, 9, 18, 23, 34, 64
JobSearch	31

L

Labour market	64
Labour Market and Structural Adjustment Assistance - South Australia Assistance Package	11, 22
Language, Literacy and Numeracy Supplement	27

M

Mature Age Allowance	17, 18, 27, 64, 65
Mobility Allowance	17, 18, 27, 64, 65
Mutual Obligation	23

N

National Disability Recruitment Coordinator (NDRC)	31
National Occupational Health and Safety Commission (NOHSC)	2, 3, 9, 19, 20, 35, 41, 85
New Enterprise Incentive Scheme	64
Newstart Allowance	17, 18, 26

O

Office of the Employment Advocate	2, 38
-----------------------------------	-------

P

Parenting Payment	17, 26, 64, 65
Parenting Payment Partnered	17, 18, 27, 64
Parenting Payment Single	17, 18, 27
Partner Allowance	17, 18, 26, 64, 65

Payment to Voluntary Work Agencies	3, 9, 18, 20, 23, 64
Pensioner Education Supplement	17, 18, 27, 64, 65, 85
Personal Support Programme (PSP)	3, 9, 18, 20, 23, 28, 34, 64, 85
<i>Public Service Act 1999</i>	19

R

Rehabilitation Services	3, 9, 18, 20, 23, 64
Remuneration Tribunal	40

S

Sickness Allowance	18, 27, 64, 65
<i>Social Security (Administration) Act 1999</i>	17, 19
Special Employee Entitlements Scheme for Ansett Group Employees	64
Summary of staffing changes	15, 70
Supported Wage System (SWS)	31

T

Transition to Work	29
--------------------	----

V

Vocational Rehabilitation (VR)	29
Voluntary Work Initiative	33

W

Wage Subsidy Scheme (WSS)	29
Widow Allowance	17, 18, 26, 64, 65
Work for the Dole	26, 32, 64
Work for the Dole Supplement	27
Workplace Dispute Settlement Pilot Programme	11, 35, 68, 69, 72
Workplace Modifications (WM)	31

Y

Youth Allowance	17, 18, 26
-----------------	------------