

# OFFICE OF WORKPLACE SERVICES

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## OFFICE OF WORKPLACE SERVICES

### Section 1: Agency overview

#### Office of Workplace Services

The Office of Workplace Services works to ensure the rights and obligations for workers and employers under the *Workplace Relations Act 1996* (the Act) are understood and enforced fairly.

The Office of Workplace Services provides advice and assistance to employers, workers and organisations about compliance and enforcement under the Act.

The Office of Workplace Services has increased powers to enforce compliance with workplace agreements and awards, including former State instruments, the Australian Fair Pay and Conditions Standard, and the requirements of the Act generally. Employees and employers will be able to bring claims to the independent agency for assistance with enforcement and, if necessary, prosecution for breach. In addition, Office of Workplace Services workplace inspectors will undertake an increased number of targeted education and compliance campaigns to further protect the rights of workers and to inform employers of their obligations.

**Table 1.1: Agency outcomes and outputs groups**

Outcome	Description	Output groups
<b>Outcome 1</b>		
The rights and obligations of workers and employers under the <i>Workplace Relations Act 1996</i> are understood and enforced fairly	Provide advice and assistance to employers, workers and organisations about compliance and enforcement under the Act	Output Group 1.1 Education and compliance services

## Section 2: Agency resources for 2006-07

### **2.1 APPROPRIATIONS AND OTHER RESOURCES**

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied.

The total appropriation from government for the Office of Workplace Services in the 2006-07 Budget is estimated at \$32.314 million.

**Table 2.1: Appropriations and other revenue 2006-2007 ('000)**

Agency/Outcome/ Non-operating	Departmental			Administered				Total	
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	SPP \$'000	Other (b) \$'000		Special Receipts (a) \$'000
Outcome 1	32,314	-	-	-	-	-	-	-	32,314
Outcome 2	-	-	-	-	-	-	-	-	-
Equity injections	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-
Previous years' outputs	-	-	-	-	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-	-	-	-	-
Special capital	-	-	-	-	-	-	-	-	-
Appropriation	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>32,314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,314</b>

(a) Departmental and administered receipts from other sources (i.e. other than appropriation amounts) that are available to be used.

(b) Includes new administered expenses and administered assets and liabilities.

Notes:

1. Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), new agency Outcomes (NAOs), administered capital and departmental capital departmental injections and loans.

2. Refer to Budgeted Income Statement for application of agency revenue.

## **2.2 2006-07 BUDGET MEASURES**

Budget measures relating to the Office of Workplace Services as explained in Budget Paper No. 2 are summarised in Table 2.2. The table also identifies the relevant outcomes, administered items and outputs associated with each measure.

**Table 2.2: OWS Budget Measures**

Measure	Outcome	Output groups affected	2006-07 (\$'000)		2007-08 (\$'000)		2008-09 (\$'000)		2009-10 (\$'000)	
			Admin items	Dept outputs	Admin items	Dept outputs	Admin items	Dept outputs	Admin items	Dept outputs
Measure				Total		Total		Total		Total
Independent contractors - communications and compliance	1		-	1,505	-	1,538	-	1,572	-	1,607
<b>Total</b>			-	<b>1,505</b>	-	<b>1,538</b>	-	<b>1,572</b>	-	<b>1,607</b>

Note: The funding for this measure reported in Budget Paper No. 2, incorporates resourcing for the Department of Employment and Workplace Relations (as provided in Table 2.2.1 page 32 ) and resourcing for OWS (as provided in this Table)

Note: Further details of the Measures listed are published in Budget Paper No. 2

### **2.3 OTHER RECEIPTS AVAILABLE TO BE USED**

The Office of Workplace Services does not have any other receipts available for use in the 2006-07 financial year.

### **2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07**

The Office of Workplace Services did not have any movement of administered funds from 2005-06 to 2006-07.

### **2.5 SPECIAL APPROPRIATIONS**

The Office of Workplace Services has no special appropriations in the 2006-07 financial year.

### **2.6 SPECIAL ACCOUNTS**

The Office of Workplace Services has no special accounts in the 2006-07 financial year.

### **2.7 ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS**

The Office of Workplace Services has no administered capital or departmental equity injections in the 2006-07 financial year.

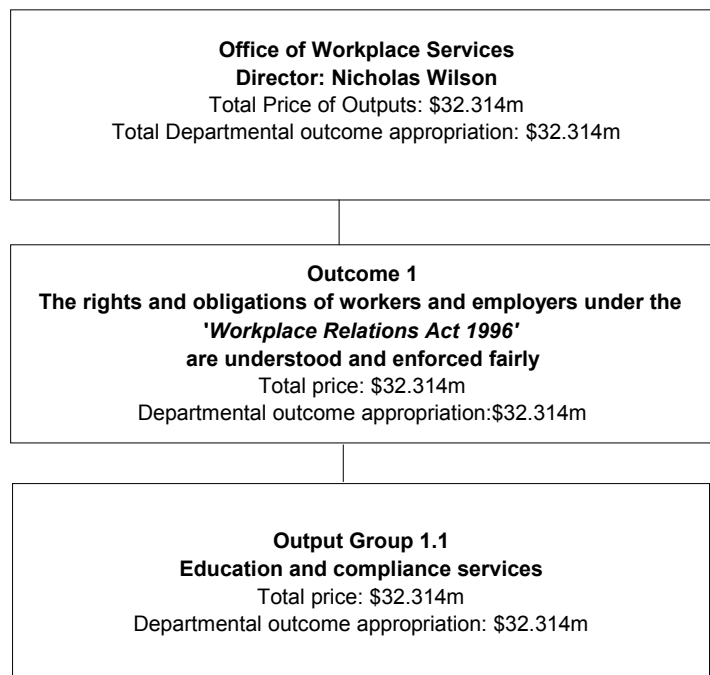
## Section 3: Agency outcomes

This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the outcome for Office of Workplace Services.

### 3.1 SUMMARY OF OUTCOMES, AND CONTRIBUTION TO OUTCOMES

The relationship between activities of the Office of Workplace Services and its outcome are summarised in Figure 4.

**Figure 4: Outcomes and output groups**



## **3.2 OUTCOMES — DEPARTMENTAL AND ADMINISTERED**

### **Departmental appropriations by outcome**

The Office of Workplace Service's entire Departmental appropriation for 2006-07 is for the delivery of Outcome 1, "The rights and obligations of workers and employers under the 'Workplace Relations Act 1996' (the Act) are understood and enforced fairly".

### **Administered appropriations by outcome**

The Office of Workplace Services has no administered appropriations for the 2006-07 financial year.

## **3.3 OUTCOMES RESOURCING**

### **Outcome 1 description**

The Office of Workplace Services works to:

- ensure the rights and obligations of workers and employers under the *Workplace Relations Act 1996* are understood and enforced fairly;
- provide advice and assistance to employers, workers and organisations about compliance and enforcement under the *Workplace Relations Act 1996*;
- conduct targeted education and compliance campaigns to further protect the rights of workers and to inform employers of their obligations;
- investigate claims of alleged breached of the *Workplace Relations Act 1996* lodged by employers and workers; and
- where appropriate litigate action in the Courts to enforce workplace laws.

### **Outcome 1 resourcing**

Table 3.1 shows how the 2006-07 appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources (Departmental) and the total price of outputs.

**Table 3.1: Total resources for outcome**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Administered appropriations</b>	-	-
<b>Total administered appropriations</b>	-	-
<b>Departmental appropriations</b>		
Output Group 1.1 - Education and compliance services	7,645	32,314
<b>Subtotal Output Group 1.1</b>	7,645	32,314
<b>Total revenue from government (appropriations)</b>		
<b>Contributing to price of departmental outputs</b>	7,645	32,314
<b>Other resources available to be used</b>	-	-
<b>Total revenue from other sources</b>	-	-
<b>Total resources</b>		
(Total revenue from government and from other sources)	7,645	32,314
<b>Total estimated resourcing for Outcome 1</b>		
(Total price of outputs and administered appropriations)	7,645	32,314
	2005-06	2006-07
<b>Average staffing level (number)</b>	45	275

## Performance information for Outcome 1

### Contribution of outputs

The outputs listed for the Office of Workplace Services for this financial year contribute to the achievement of the overall outcome.

**Table 3.2: Performance information for Outcome**

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<b>Performance indicators for individual outputs</b>	
<b>Outcome 1</b>	
The rights and obligations of workers and employers under the <i>Workplace Relations Act 1996</i> are understood and enforced fairly	
<b>Output Group 1.1</b>	
Education and compliance services	Quality
	Level of satisfaction of the Minister with the provision of legal advice
	Target: Effective or above
	Level of satisfaction of clients with compliance services
	Target: Effective or above
	Complaints about breaches of federal agreements or awards
	Target: 80% completed within 90 days
	Client satisfaction with timeliness of compliance services
	Target: 80% of surveyed clients are satisfied
	Price: \$32.314m

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### Evaluations for Outcome 1

Information on planned evaluation activity for the coming year that relates to this outcome is included in Table 3.2 – Performance information for outcome 1 and the results reported in the annual report.

## Section 4: Other reporting requirements

### **4.1 PURCHASER-PROVIDER ARRANGEMENTS**

The Office of Workplace Services purchases information technology and administrative services from the Department of Employment and Workplace Relations under a Memorandum of Understanding.

### **4.2 COST RECOVERY ARRANGEMENTS**

The Office of Workplace Services does not have recovery revenue and therefore, does not have a cost recovery arrangement in place for the 2006-07 financial year.

### **4.3 AUSTRALIAN GOVERNMENT INDIGENOUS EXPENDITURE (AGIE)**

The Office of Workplace Services has no Indigenous expenditure information to report.

## Section 5: Budgeted financial statements

### 5.1 ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the Office of Workplace Service's budgeted financial statements is provided below. It should be noted that the Office of Workplace Service was established on 27 March 2006 and therefore the estimated actuals are for 3 months only. It should also be noted that asset and liability transfers between the Department of Employment and Workplace Relations and the Agency are still to be finalised.

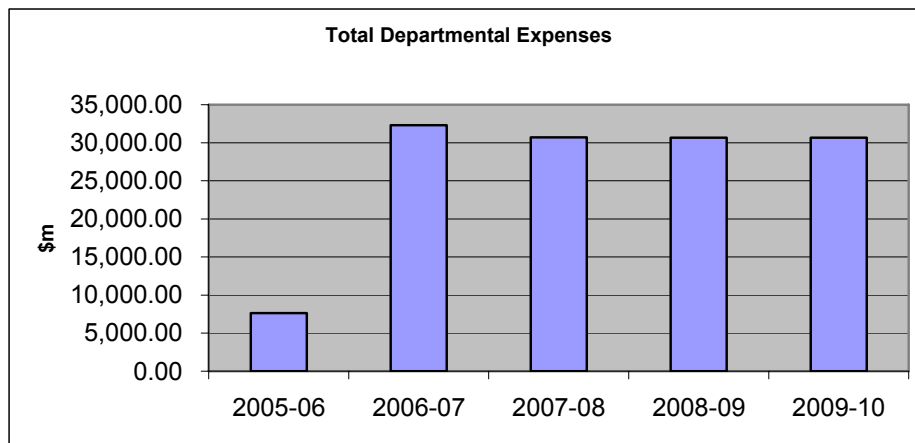
#### Departmental

##### Budgeted agency income statement

The Office of Workplace Services is budgeting for a balancing budget for 2006-07 and the three forward years.

Employee and supplier expenses make up the majority of the Agency's operating expenses with employee expenses forecasted at 50.6 per cent and suppliers at 49.0 per cent in 2006-07. Depreciation and amortisation expense make up the remaining 0.4 per cent.

Total expenses are estimated to be \$32.314m in 2006-07.



The table above indicates an increase of departmental expenses from the 2005-06 estimated actual to the 2006-07 budget estimate. This reflects the full year impact of the creation of the Agency.

**Budgeted agency balance sheet**

The Office of Workplace Service's Balance Sheet shows a stable asset base from 2006-07 consisting mainly of receivables and infrastructure, plant and equipment. There is an increase in receivables in 2006-07 which reflects the full year impact of the creation of the Office for Workplace Services.

Total liabilities are forecast to steadily increase over the budget period as a result of the Office of Workplace Services building its staffing levels to the required working level.

## 5.2 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted agency income statement  
(for the period ended 30 June)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	7,645	32,314	30,700	30,650	30,685
Goods and services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenue</b>	<b>7,645</b>	<b>32,314</b>	<b>30,700</b>	<b>30,650</b>	<b>30,685</b>
<b>Gains</b>					
Net gains from sale of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>7,645</b>	<b>32,314</b>	<b>30,700</b>	<b>30,650</b>	<b>30,685</b>
<b>EXPENSE</b>					
Employees	3,734	16,360	15,352	15,042	15,066
Suppliers	3,885	15,836	15,240	15,503	15,514
Depreciation and amortisation	26	118	108	105	105
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	-	-	-	-	-
Net losses from sale of assets	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	-	-	-	-	-
<b>Total expenses</b>	<b>7,645</b>	<b>32,314</b>	<b>30,700</b>	<b>30,650</b>	<b>30,685</b>

**Table 5.2: Budgeted agency balance sheet  
(as at 30 June)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	-	-	-	-	-
Receivables	184	1,103	1,810	2,507	3,204
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>184</b>	<b>1,103</b>	<b>1,810</b>	<b>2,507</b>	<b>3,204</b>
<b>Non-financial assets</b>					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	17,349	17,231	17,123	17,018	16,913
Other	-	-	-	-	-
<b>Total non-financial assets</b>	<b>17,349</b>	<b>17,231</b>	<b>17,123</b>	<b>17,018</b>	<b>16,913</b>
<b>Total assets</b>	<b>17,533</b>	<b>18,334</b>	<b>18,933</b>	<b>19,525</b>	<b>20,117</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	158	807	1,413	2,005	2,597
Other	-	-	-	-	-
<b>Total provisions</b>	<b>158</b>	<b>807</b>	<b>1,413</b>	<b>2,005</b>	<b>2,597</b>
<b>Payables</b>					
Suppliers	-	152	145	145	145
Other	-	-	-	-	-
<b>Total payables</b>	<b>-</b>	<b>152</b>	<b>145</b>	<b>145</b>	<b>145</b>
<b>Total liabilities</b>	<b>158</b>	<b>959</b>	<b>1,558</b>	<b>2,150</b>	<b>2,742</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	17,375	17,375	17,375	17,375	17,375
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total parent entity interest</b>	<b>17,375</b>	<b>17,375</b>	<b>17,375</b>	<b>17,375</b>	<b>17,375</b>
<b>Total equity</b>	<b>17,375</b>	<b>17,375</b>	<b>17,375</b>	<b>17,375</b>	<b>17,375</b>
<b>Current assets</b>	184	1,103	1,810	2,507	3,204
<b>Non-current assets</b>	17,349	17,231	17,123	17,018	16,913
<b>Current liabilities</b>	158	544	837	1,127	1,418
<b>Non-current liabilities</b>	-	415	721	1,023	1,324

**Table 5.3: Budgeted agency statement of cash flows  
(for the period ended 30 June)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	-	-	-	-	-
Appropriations	7,461	31,395	29,993	29,953	29,988
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Other	389	1,584	1,524	1,550	1,551
<b>Total cash received</b>	<b>7,850</b>	<b>32,979</b>	<b>31,517</b>	<b>31,503</b>	<b>31,539</b>
<b>Cash used</b>					
Employees	3,576	15,711	14,746	14,450	14,474
Suppliers	3,885	15,684	15,247	15,503	15,514
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Other	389	1,584	1,524	1,550	1,551
<b>Total cash used</b>	<b>7,850</b>	<b>32,979</b>	<b>31,517</b>	<b>31,503</b>	<b>31,539</b>
<b>Net cash from or (used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 5.4: Agency statement of changes in equity - summary of movement (Budget year 2006-07)**

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2005</b>					
Balance carried forward from previous period	-	-	-	17,375	17,375
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,375</b>	<b>17,375</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Sub-total income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net operating result	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated closing balance as at 30 June 2006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,375</b>	<b>17,375</b>

**Table 5.5: Agency capital budget statement**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	17,375	-	-	-	-
<b>Total</b>	<b>17,375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Table 5.6: Agency property, plant, equipment and intangibles – summary of movement (Budget year 2006-07)**

	Other infrastructure plant and equipment \$'000	Computer software \$'000	Total \$'000
<b>As at 1 July 2005</b>			
Gross book value	17,375	-	17,375
Accumulated depreciation	26	-	26
<b>Opening net book value</b>	<b>17,349</b>	<b>-</b>	<b>17,349</b>
Additions:			
by purchase	-	-	-
by finance lease	-	-	-
internally developed	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-
Revaluations and impairment through equity	-	-	-
Reclassifications	-	-	-
Depreciation/amortisation expense	118	-	118
Impairments recognised in operating result	-	-	-
Other movements	-	-	-
Disposals:			
from disposal of entities or operations (including restructuring)	-	-	-
other disposals	-	-	-
<b>As at 30 June 2006</b>			
Gross book value	17,375	-	17,375
Accumulated depreciation	144	-	144
<b>Estimated closing net book value</b>	<b>17,231</b>	<b>-</b>	<b>17,231</b>

**Table 5.7: Schedule of budgeted income and expenses administered on behalf of government (as at 30 June)**

The Office of Workplace Services has no income and expenses administered on behalf of government.

**Table 5.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

The Office of Workplace Services has no assets and liabilities administered on behalf of government.

**Table 5.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

The Office of Workplace Services has no administered cash flows.

**Table 5.10: Schedule of administered capital budget**

The Office of Workplace Services has no administered capital budget.

**Table 5.11: Schedule of administered property, plant, equipment and intangibles – summary of movement**

The Office of Workplace Services has no administered non-financial assets.

## 5.3 NOTES TO THE FINANCIAL STATEMENTS

### 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 and Australian Equivalents to International Financial Reporting Standards (AEIFRS) and 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.

### Agency items

Agency assets, liabilities, revenues and expenses are those items that are controlled by the Office of Workplace Services 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 *Financial Management and Accountability Act 1997*; and
- employee expenses and other administrative expenses incurred in providing goods and services.

### Agency revenue from government - ordinary annual appropriations

Revenue from government represents the purchase of outputs from the Office of Workplace Services by the Government.

**Agency expenses - employees**

Represents payments and net increases in entitlements to the Office of Workplace Services staff for services rendered in the year financial year.

**Agency expenses - suppliers**

Represents payments to suppliers for goods and services.

**Agency expenses - depreciation and amortisation**

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

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 and Property, Plant and equipment and Intangibles at between three and ten years.

**Agency assets and liabilities - financial assets - cash**

Cash includes notes and coins held, deposits at call with a bank or financial institution.

**Agency assets and liabilities - non-financial assets**

Represents future economic benefits that the Office of Workplace Services 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 Office of Workplace Services resources.

**Agency assets and liabilities - provisions and payables - employees**

Provision has been made for the Office of Workplace Services liability for employee entitlements arising from the Office of Workplace Services staff to balance date. This liability encompasses unpaid annual, long service and Judges' leave. No provision is made for sick leave.

*Notes to the financial statements – OWS*

The liability for leave expected to be settled within 12 months have been measured at their nominal amounts. Other employee entitlements payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those entitlements, attrition rates and pay rises through promotion and salary agreements have been taken into account.