

PORTFOLIO BUDGET STATEMENTS 2025–26
BUDGET RELATED PAPER NO. 1.6

**EMPLOYMENT AND WORKPLACE
RELATIONS PORTFOLIO**

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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SENATOR THE HON MURRAY WATT
Minister for Employment and Workplace Relations

Senator the Hon Sue Lines
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

The Hon Milton Dick MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2025–26 Budget for the Employment and Workplace Relations portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Murray Watt'.

MURRAY WATT

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact the Chief Financial Officer in the Department of Employment and Workplace Relations on 1300 488 064.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at: www.budget.gov.au.

**User Guide
to the
Portfolio Budget Statements**

User guide

The purpose of the *2025–26 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

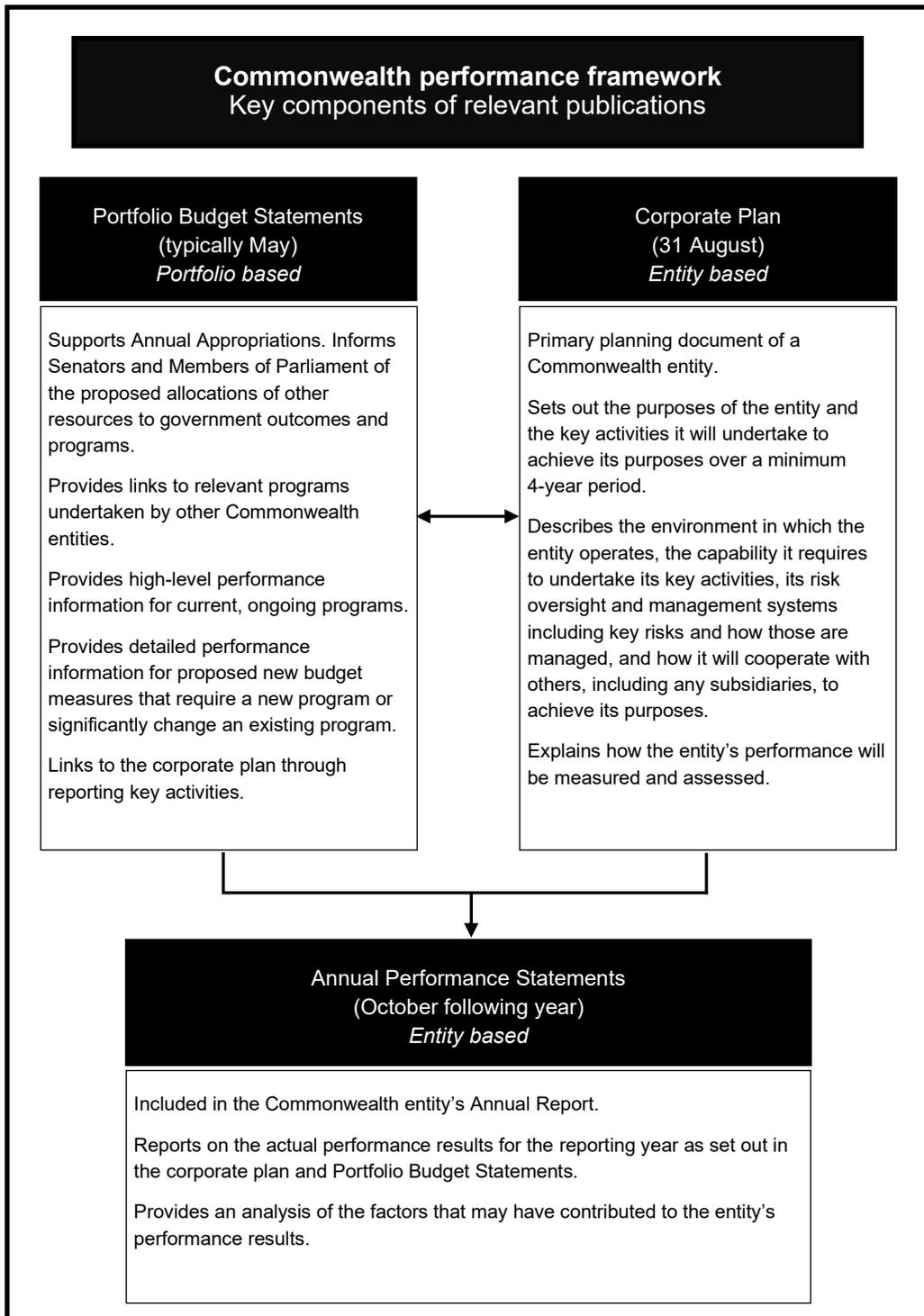
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth performance framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



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Portfolio Overview

Employment and Workplace Relations Portfolio Overview

Ministers and portfolio responsibilities

The Department of Employment and Workplace Relations (the department) supports people in Australia to have safe, secure and well-paid work with the skills for a sustainable future.

The Employment and Workplace Relations portfolio comprises the department and the following entities (see Figure 1):

- Asbestos and Silica Safety and Eradication Agency
- Australian Skills Quality Authority
- Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority)
- Fair Work Commission
- Office of the Fair Work Ombudsman
- Safe Work Australia
- Coal Mining Industry (Long Service Leave Funding) Corporation.

The department and portfolio entities work with state and territory governments, other Australian Government entities and a range of service providers to provide high quality advice and service for the benefit of all Australians.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in the *Budget Paper No. 4: Agency Resourcing*.

Figure 1: Employment and Workplace Relations portfolio structure and outcomes

<p>Senator the Hon Murray Watt Minister for Employment and Workplace Relations</p>	<p>The Hon Andrew Giles MP Minister for Skills and Training</p>	<p>The Hon Dr Andrew Leigh MP Assistant Minister for Employment</p>
<p style="text-align: center;">Department of Employment and Workplace Relations</p> <p style="text-align: center;">Natalie James – Secretary</p> <p>Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.</p> <p>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.</p> <p>Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.</p>		
<p style="text-align: center;">Asbestos and Silica Safety and Eradication Agency</p> <p style="text-align: center;">Jodie Deakes – Chief Executive Officer</p> <p>Outcome: Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</p>		
<p style="text-align: center;">Australian Skills Quality Authority</p> <p style="text-align: center;">Saxon Rice – Chief Executive Officer</p> <p>Outcome: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.</p>		
<p style="text-align: center;">Comcare and the Seacare Authority</p> <p style="text-align: center;">Michael Duke – Acting Chief Executive Officer of Comcare</p> <p style="text-align: center;">Barry Sherriff – Accountable Authority and Chairperson of the Seacare Authority</p> <p>Comcare Outcome: Promote and enable safe and healthy work.</p> <p>Seacare Authority Outcome: Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme and maintain a scheme safety net that is able to meet its liabilities.</p>		

Fair Work Commission

Murray Furlong – General Manager

Outcome: Simple, fair and flexible workplace relations for employees, employers and others through the exercise of powers to set and vary minimum wages, standards and modern awards, facilitate collective bargaining, approve agreements, deal with disputes and promote the financial transparency and effective governance of registered organisations.

Office of the Fair Work Ombudsman

Anna Booth – Fair Work Ombudsman

Outcome: Compliance with workplace relations legislation through advice, education and where necessary enforcement.

Safe Work Australia

Marie Boland – Chief Executive Officer

Outcome: Healthier, safer, and more productive workplaces through improvements to Australian work health and safety and workers' compensation arrangements.

Coal Mining Industry (Long Service Leave Funding) Corporation (Coal LSL) ^(a)

Darlene Perks – Chief Executive Officer

Board of Directors – Accountable Authority

Outcome: Responsible for the Coal Mining Industry Long Service Leave Fund, Coal LSL connects employers and employees with long service leave for the good of Australia's black coal mining industry.

(a) As a Public Financial Corporation, Coal LSL is not required to prepare budget statements and therefore is not included in this document.

Employment and Workplace Relations resources and planned performance

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**Department of Employment
and Workplace Relations**

**Entity resources and planned
performance**

Department of Employment and Workplace Relations

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Department of Employment and Workplace Relations

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Employment and Workplace Relations (the department) supports people in Australia to have safe, secure and well-paid work with the skills for a sustainable future.

The department supports its Ministers through expert, evidence-based policy advice and through the design and delivery of effective policies and programs. We support people to access jobs and work with industry to get outcomes for participants in employment programs. The department jointly stewards the skills and training sector with the states and territories and works in close partnership with unions, employers, industry experts and training providers to deliver high quality skills for all Australians.

The 2025–26 Budget includes initiatives that focus on assisting with cost-of-living pressures, supporting the construction sector to ease housing pressures, and improving pathways and processes to build a skilled future workforce, building on the Government’s Future Made in Australia plan. It also includes measures to provide additional regulatory supports to safeguard the integrity of the vocational education and training (VET) sector, and to ensure continuity of access to Workforce Australia services for retrenched workers and their partners.

Increased support for apprentices

On 24 January 2025, the Government announced additional investments in Australia’s apprenticeship system as an initial response to the Strategic Review of the Australian Apprenticeship Incentive System.

The Government will commit \$77.8 million over four years to maintain the 2025 Priority List and extend current Australian Apprentice Training Support and Priority Hiring Incentive payment settings by six months until 31 December 2025, ensuring apprentices in priority occupations and their employers remain eligible for up to \$5,000 in incentive payments. This will provide consistency for employers and cost-of-living relief to apprentices in priority occupations while the Government considers the review’s findings and consults with stakeholders on longer-term reforms.

The Government is investing \$626.9 million over four years to support the skilled workforce development required to help achieve Australia’s housing commitments, through additional supports for apprentices working in housing construction. From 1 July 2025, eligible apprentices will receive \$10,000 in incentive payments, on top of their wages, over the life of their apprenticeship through the new Housing Construction Apprenticeship stream of the Key Apprenticeship Program. This reflects the importance of the construction sector by encouraging the growth of this critical workforce and expanding the pipeline of workers training in housing and construction apprenticeships.

The Government is also committing \$7.0 million over four years to increase the Living Away from Home Allowance to \$120 per week for first-year apprentices, \$90 per week for second-year apprentices and \$45 per week for third-year apprentices, so apprentices can meet the costs associated with moving to take up an apprenticeship. Funding of \$11 million over four years will also be committed to increase the Disability Australian Apprentice Wage Support subsidy to \$216.07 per week to support employers taking on apprentices with disability. Annual review checks for apprentices with permanent disability will also be removed to reduce administrative burden.

The Government has also increased the number of TAFE Centres of Excellence being established under the National Skills Agreement (NSA) that are eligible to receive additional funding to fast-track their establishment.

Addressing integrity risks

The Australian Skills Quality Authority will receive \$4.7 million in 2025–26 to undertake a surge in enforcement activity to respond to the fraudulent issuance of VET qualifications, to manage public safety risks and to protect the reputation of the VET sector.

The Government will invest \$1.3 million over four years from 2025–26 to extend the Early Access initiative to 30 June 2027 to continue providing retrenched workers and their partners immediate access to Workforce Australia provider services, regardless of their eligibility for income support.

Other priorities

The Government will provide \$1.9 million in 2025–26 for the extension of a dedicated taskforce within the department, supporting the development of skills and training initiatives assisting in the delivery of Australia's nuclear-powered submarine program.

The Government will also temporarily reduce the Industry Workforce Training program funding in 2028–29, with no impact on existing projects, creating savings of \$7.9 million.

The Government will legislate to limit and regulate the use of non-compete clauses for low and middle-income earners through the *Fair Work Act 2009* and remove loopholes in the *Competition and Consumer Act 2010* that allow anti-competitive 'no-poach' and 'wage-fixing' arrangements between businesses without the knowledge and agreement of affected workers. The Government will undertake further consultation on policy and implementation details to support these reforms.

The Government will also work with state and territory governments, unions and employers to design a national licensing scheme for electrical occupations, aimed at reducing red tape, improving labour mobility for licensees, and ensuring safety and terms and conditions. The Treasury is leading the development and consultation of the national scheme. The department will support the Treasury by providing policy advice and insights into the Mutual Recognition schemes and other systems that connect with licensing, including apprenticeships and nationally recognised training (training packages).

1.2 Entity resource statement

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

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

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

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

Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	211,415	147,978
Departmental appropriation (c)	821,882	776,860
s74 External Revenue (d)	136,254	71,112
Departmental capital budget (e)	100,963	54,181
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	7,804	11,958
Equity injection	69,831	24,527
Total departmental annual appropriations	<u>1,348,149</u>	<u>1,086,616</u>
Special accounts (g)		
Opening balance	11,039	11,039
Appropriation receipts (h)	2,532	2,526
Total special accounts	<u>13,571</u>	<u>13,565</u>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(2,532)</i>	<i>(2,526)</i>
Total departmental resourcing	1,359,188	1,097,655

Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)

	2024-25 <i>Estimated actual \$'000</i>	2025-26 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (i)	768,767	839,516
Outcome 1 (j)	1,898,674	1,992,903
Outcome 2 (j)	1,903,082	1,838,733
Outcome 3 (j)	95,306	82,664
Payments to corporate entities (k)	6,679	6,240
Total administered annual appropriations	4,672,508	4,760,056
Special appropriations		
<i>Asbestos-related Claims Act 2005</i>	31,086	26,522
<i>Australian Apprenticeship Support Loans Act 2014</i>	259,290	281,908
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	260,388	266,743
<i>Fair Entitlements Guarantee Act 2012</i>	317,650	308,377
<i>Public Governance, Performance and Accountability Act 2013</i>	50	50
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	23,517
<i>VET Student Loans Act 2016</i>	278,505	292,972
Total administered special appropriations	1,171,949	1,200,089
Special accounts (g)		
Opening balance	11,369	12,012
Appropriation receipts (h)	6,445	6,539
Non-appropriation receipts	3,292	3,412
Adjustments	(493)	-
Total special account receipts	20,613	21,963
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(6,445)</i>	<i>(6,539)</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(62,745)</i>	<i>(56,279)</i>
Total administered resourcing	5,795,880	5,919,290
Total resourcing for the Department of Employment and Workplace Relations	7,155,068	7,016,945
	2024-25	2025-26
Average staffing level (number)	4,167	4,084

Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2025–26 as at Budget March 2025 (continued)

Third party payments from and on behalf of other entities	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance - <i>Parliamentary Business Resources Act 2017</i> (s59)	508	508
Payments made by other entities on behalf of Department of Employment and Workplace Relations		
Services Australia	1,211	-
Receipts received from other entities for the provision of services (disclosed in s74 External Revenue section above)	57,210	57,210
Payments made to corporate entities within the Portfolio		
Comcare		
Annual Appropriation	6,679	6,240
Special appropriations - <i>Asbestos-related Claims Act 2005</i>	31,086	26,522
Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	23,517

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

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes \$12.371 million of ordinary annual services appropriation and \$9.112 million of other services - non-operating appropriation from the 2024–25 estimated actual and the 2025–26 estimate that are subject to administrative quarantine by Finance or withheld under section 51 (s51) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes Departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 (s74) of the PGPA Act.

(e) DCBs are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 Departmental capital budget statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

(g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 Budgeted expenses for Outcomes for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

(h) Amounts credited to the special account(s) from the department's annual and special appropriations.

(i) Excludes \$309.123 million from the 2024–25 estimated actual and \$383.132 million from the 2025–26 estimates that are subject to administrative quarantine by Finance or withheld under s51 of the PGPA Act.

(j) Excludes \$74.009 million from 2024–25 estimates that are subject to administrative quarantine by Finance.

(k) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

Table 1.2: Department of Employment and Workplace Relations 2025–26 Budget measures**Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Supporting Transport Priorities (h)	2.1					
Administered payments		700	1,800	-	-	-
Departmental payments		-	-	-	-	-
Total		700	1,800	-	-	-
Nuclear-Powered Submarine Program - continuation of whole-of-government support (i)	2.3					
Administered payments		-	-	-	-	-
Departmental payments		-	1,857	-	-	-
Total		-	1,857	-	-	-
Total payment measures						
Administered		700	77,615	171,637	199,521	262,759
Departmental		(6,141)	11,223	1,224	1,237	(14,126)
Total		(5,441)	88,838	172,861	200,758	248,633

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

(a) This measure can also be found in the payment measures section.

(b) The Government has already provisioned for the receipts impact of this measure.

(c) The lead entity for measure titled *Closing the Gap – further investments* is the National Indigenous Australians Agency. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

(d) Including -\$2.933 million and \$3.306 million in capital funding in 2024–25 and 2025–26 respectively.

(e) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

(f) This measure can also be found in the receipt measures section.

(g) The Government has already provided funding for this measure.

(h) The lead entity for measure titled *Supporting Transport Priorities* is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in Budget Paper No. 2 under Infrastructure, Transport, Regional Development, Communications and the Arts portfolio.

(i) The lead entity for measure titled *Nuclear-Powered Submarine Program – continuation of whole-of-government support* is the Department of Defence. The full measure description and package details appear in Budget Paper No. 2 under the Defence portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

The department will publish an updated suite of performance measures in the 2025–26 Department of Employment and Workplace Relations Corporate Plan.

Note:

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

The most recent corporate plan for the Department of Employment and Workplace Relations (the department) can be found through: www.dewr.gov.au.

The most recent annual performance statement can be found through: www.dewr.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.

Linked programs

<p>Department of Social Services</p> <hr/> <p>Programs</p> <ul style="list-style-type: none"> • Program 1.3 – Support for Seniors • Program 1.6 – Working Age Payments • Program 3.1 – Disability and Carers • Program 3.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Social Services (DSS) contributes to Outcome 1 by providing support to job seekers while they are unable to work or while they find work and by providing support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life. This includes:</p> <ul style="list-style-type: none"> • building the capacity of the community to create opportunities for people with disability to contribute to community prosperity and participate in community life, with initiatives that create pathways to employment and drive more inclusive practices by employers through the Information Linkages and Capacity Building Economic and Community Participation program • activities that build foundation skills and work expectations of people with disability as well as activities that increase the capacity of employers and workplaces to be more inclusive • social security payment arrangements that enable job seekers to take up work. <p>DSS contributes to Outcome 1 by leading the implementation of Australia’s Disability Strategy 2021–2031, which includes ensuring people with disability have economic security, enabling them to plan for the future, and exercise choice and control over their lives.</p>

Linked programs (continued)

Services Australia
Programs <ul style="list-style-type: none">• Program 1.1 – Strategy and Corporate Enabling• Program 1.2 – Customer Service Delivery• Program 1.3 – Technology and Transformation
Contribution to Outcome 1 made by linked programs Services Australia contributes to Outcome 1 by making payments on behalf of the department.
Department of Foreign Affairs and Trade
Program <ul style="list-style-type: none">• Program 1.1 – Foreign Affairs and Trade Operations
Contribution to Outcome 1 made by linked programs The Department of Foreign Affairs and Trade contributes to Outcome 1 by supporting Australia’s development priorities and providing advocacy and coordination at overseas missions.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
Workforce Australia	1,385,590	1,493,343	1,527,889	1,498,309	1,543,269
Pacific Australia Labour Mobility (PALM) (a)	4,680	5,906	6,756	6,756	6,756
Transition to Work	326,176	331,414	322,398	316,397	335,001
ParentsNext (b)	19,926	-	-	-	-
Local Jobs Program	35,288	27,068	22,018	-	-
Y Careers	5,320	-	-	-	-
Parent Pathways	59,173	98,529	136,834	158,093	158,723
Reconnection, Employment and Learning Program	500	9,201	16,570	21,793	22,357
Supporting Workers Transition Through Energy System Changes	13,217	27,442	30,648	27,928	26,086
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	30	30	30	30	30
Administered total	1,849,900	1,992,933	2,063,143	2,029,306	2,092,222
Total expenses for program 1.1	1,849,900	1,992,933	2,063,143	2,029,306	2,092,222

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,849,870	1,992,903	2,063,113	2,029,276	2,092,192
Special appropriations <i>Public Governance, Performance and Accountability Act 2013 - s77</i>	30	30	30	30	30
Administered total	1,849,900	1,992,933	2,063,143	2,029,306	2,092,222
Departmental expenses					
Departmental appropriation	392,824	394,468	382,318	363,709	366,644
s74 External Revenue (c)	71,299	37,324	37,276	37,276	37,276
Expenses not requiring appropriation in the Budget year (d)	101,526	103,362	114,093	117,018	125,924
Departmental total	565,649	535,154	533,687	518,003	529,844
Total expenses for Outcome 1	2,415,549	2,528,087	2,596,830	2,547,309	2,622,066
	2024-25	2025-26			
Average staffing level (number)	2,250	2,302			

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Outcome 1 has no movement of funds since the Portfolio Additional Estimates Statements 2024–25. For this reason, the 'Movement of administered funds between years' table is not presented.

(a) Reflects the domestic operations and policy elements of the PALM program. Consistent with the 2023–24 Budget measure *Enhancing Pacific Engagement* to insource domestic delivery of the PALM program to the department, departmental expenses for this program are included under 'Departmental appropriation' for Outcome 1.

(b) The ParentsNext program finished on 31 October 2024 and was replaced by Parent Pathways on 1 November 2024.

(c) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

(d) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.		
Program 1.1 – Employment Services		
The Employment Services system has the following key objectives: to help job seekers find and keep a job; to deliver high-quality and efficient employment services; and to support target groups to improve their work readiness and find employment.		
Key Activities	<ul style="list-style-type: none"> • Provide quality services to job seekers and employers • Support job seekers to achieve sustainable employment • Support target groups to improve their work readiness and prepare for employment 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Proportion of participants who are satisfied with the overall quality of services delivered	a) Workforce Australia Online: 60% or higher On track b) Workforce Australia Services: 66% or higher On track c) Workforce Australia – Transition to Work: 75% or higher On track
	Proportion of employers who are satisfied with the assistance from Australian Government employment services (a)	80% or higher On track
	Investment per employment outcome	\$3,500 or lower per employment outcome On track
	Average time to process decision-ready employer applications to join the Pacific Australia Labour Mobility (PALM) scheme	12 weeks or less On track

Year	Performance measures	Expected performance results
	Proportion of Workforce Australia Services participants who achieve a 26-week employment outcome	15% or higher Not on track The target for this measure is unlikely to be achieved based on results so far. The Workforce Australia Services 26-week outcome rate was 11.7% for the 12-month period to 31 December 2024.
Current Year 2024–25	Proportion of participants in work or study three months after exiting services	a) Workforce Australia Online: 80% or higher Not on track The target for this measure is unlikely to be achieved based on results so far. The Workforce Australia Online positive outcome rate was 77.6% for participants who exited between 1 July 2023 and 30 June 2024. b) Workforce Australia Services: 60% or higher On track c) Workforce Australia – Transition to Work: 60% or higher On track
	Proportion of Workforce Australia Services participants who believe working with their provider has improved their chances of getting a job	66% or higher On track
Year	Performance measures	Planned performance results
Budget Year 2025–26 (b)	Proportion of participants in work or study three months after exiting services	a) Workforce Australia Online: 80% or higher b) Workforce Australia Services: 60% or higher c) Workforce Australia – Transition to Work: 60% or higher
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Changes to Program 1.1 resulting from 2025–26 Budget Measures: <ul style="list-style-type: none"> Addressing Integrity Risks Closing the Gap – further investments Savings from External Labour – further extension 		

(a) Satisfaction is based on employers' most recent recruitment experience.

(b) The department will publish its complete suite of performance measures in the 2025–26 Department of Employment and Workplace Relations Corporate Plan.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.

Linked programs

<p>Department of Home Affairs</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 2.2 – Visas
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Home Affairs contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>
<p>Department of Social Services</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.7 – Student Payments • Program 2.1 – Families and Communities • Program 3.1 – Disability and Carers • Program 3.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Social Services contributes to Outcome 2 by providing financial support to individuals and families to undertake further education and training. This includes enhancing educational outcomes for Aboriginal and Torres Strait Islander students by increasing their access and participation in further education. DSS also provides support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life.</p> <p>DSS contributes to Outcome 2 by leading the implementation of Australia’s Disability Strategy 2021–2031, which includes ensuring people with disability have economic security, enabling them to plan for the future, and exercise choice and control over their lives.</p> <p>DSS provides a range of trials and initiatives focused on improving employment outcomes. This includes a trial in paying for employment outcomes achieved in social enterprises.</p> <p>There is also a focus on creating employment pathways under an Outcomes Fund and a focus on building the capability of the social enterprise sector to support greater employment opportunities through the Social Enterprise Development Initiative (SEDI). Both initiatives are key components of the Government's Targeting Entrenched Disadvantage package.</p>

Linked programs (continued)

Department of the Treasury
Program Program 1.4 – Commonwealth-State Financial Relations
Contribution to Outcome 2 made by linked programs The Department of the Treasury contributes to Outcome 2 by making National Partnership Payments to the states.
Services Australia
Programs <ul style="list-style-type: none"> • Program 1.1 – Strategy and Corporate Enabling • Program 1.2 – Customer Service Delivery • Program 1.3 – Technology and Transformation
Contribution to Outcome 2 made by linked programs Services Australia contributes to Outcome 2 by making payments to eligible job seekers participating in foundation skills programs.

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 2.1: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,898,736	1,832,730	1,444,053	1,366,679	1,414,557
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014 (a)</i>	334,452	84,691	91,512	95,733	99,156
Special accounts					
Unique Student Identifiers Special Account	5,914	6,008	6,128	6,250	6,388
Administered total	2,239,102	1,923,429	1,541,693	1,468,662	1,520,101
Total expenses for program 2.1	2,239,102	1,923,429	1,541,693	1,468,662	1,520,101
Program 2.2: VET Student Loans					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	286	-	-	-	-
Special appropriations					
<i>VET Student Loans (a)(b)</i>	1,277,825	158,825	181,203	205,717	213,529
Special accounts					
VSL Tuition Protection Fund Special Account	2,687	2,791	2,901	3,547	4,190
Administered total	1,280,798	161,616	184,104	209,264	217,719
Total expenses for program 2.2	1,280,798	161,616	184,104	209,264	217,719
Program 2.3: DEWR - Nuclear-powered Submarine Program					
Departmental expenses					
Departmental appropriation	1,974	1,857	-	-	-
Departmental total	1,974	1,857	-	-	-
Total expenses for program 2.3	1,974	1,857	-	-	-

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	1,899,022	1,832,730	1,444,053	1,366,679	1,414,557
Special appropriations	1,612,277	243,516	272,715	301,450	312,685
Special accounts	8,601	8,799	9,029	9,797	10,578
Administered total	3,519,900	2,085,045	1,725,797	1,677,926	1,737,820
Departmental expenses					
Departmental appropriation (c)	286,838	245,790	229,741	219,255	214,460
s74 External Revenue (d)	53,643	27,760	27,760	27,760	27,760
Special accounts					
Unique Student Identifiers Special Account	2,532	2,526	2,540	2,572	2,605
Expenses not requiring appropriation in the Budget year (e)	40,015	36,504	35,143	32,244	32,244
Departmental total	383,028	312,580	295,184	281,831	277,069
Total expenses for Outcome 2	3,902,928	2,397,625	2,020,981	1,959,757	2,014,889
	2024-25	2025-26			
Average staffing level (number)	1,468	1,341			

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Outcome 2 has no movement of funds since the Portfolio Additional Estimates Statements 2024–25. For this reason, the 'Movement of administered funds between years' table is not presented.

(a) Increased expenses in 2024–25 estimate incurred from the measure *Building Australia's Future – A fairer deal for students* detailed in Table 1.2 of the Portfolio Additional Estimates Statements 2024–25 for the Department of Employment and Workplace Relations.

(b) VET Student Loans relates to the *VET Student Loans Act 2016* and *Higher Education Support Act 2003*, insofar as it relates to VET FEE-HELP assistance and VET student loans.

(c) Includes departmental expenses from program 2.3 above and all other Outcome 2 departmental expenses.

(d) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

(e) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses and audit fees.

Table 2.2.2: Program components of Outcome 2**Program 2.1: Building Skills and Capability**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<i>Sub-program 2.1.1 - Skills Development</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
Apprentice Connect Australia Providers (a)	238,139	214,353	209,588	211,635	212,712
Australian Apprenticeships Incentives Program	226,759	106,534	5,088	-	-
Australian Apprenticeships Incentives System	976,140	1,031,318	751,913	679,478	753,485
Skills Checkpoint for Older Workers Program	1,000	-	-	-	-
Trades Recognition Australia	72,809	77,012	89,311	89,311	89,311
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014 (b)</i>	334,452	84,691	91,512	95,733	99,156
Total component 2.1.1 expenses	1,849,299	1,513,908	1,147,412	1,076,157	1,154,664
<i>Sub-program 2.1.2 - Access to Training</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
Skills for Education and Employment	140,135	159,165	152,564	152,142	155,827
Remote Training Hubs Network	9,282	5,858	3,550	1,788	-
Total component 2.1.2 expenses	149,417	165,023	156,114	153,930	155,827

Table 2.2.2: Program components of Outcome 2 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 2.1: Building Skills and Capability					
Sub-program 2.1.3 - Support for the National Training System					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
Industry Workforce Training	4,880	2,453	2,532	2,767	2,899
Jobs and Skills Australia	8,181	5,920	-	-	-
National Careers Institute and Ambassador (c)	2,171	-	-	-	-
National Centre for Vocational Education Research	777	793	811	828	846
National Training System COPE	47,514	32,507	35,857	36,269	37,475
Skills Communication Campaign	4,605	-	-	-	-
VET Data Streamlining	20,381	13,222	7,230	7,374	7,537
VET Information Strategy	645	-	-	-	-
Jobs and Skills Councils	117,400	112,377	110,728	112,616	119,127
National Skills Passport	394	-	-	-	-
Building Women's Careers	9,250	19,250	18,000	8,000	-
Commonwealth Prac Payment	-	10,881	12,758	14,698	15,066
Tertiary Harmonisation	-	-	4,056	4,056	4,056
Total component 2.1.3 expenses	216,198	197,403	191,972	186,608	187,006
Sub-program 2.1.4 - Student Identifiers Special Account					
Unique Student Identifiers Special Account (d)(e)					
	5,914	6,008	6,128	6,250	6,388
Total component 2.1.4 expenses	5,914	6,008	6,128	6,250	6,388
Sub-program 2.1.5 - National Skills Agreement (NSA) COPE					
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
Closing the Gap	6,671	7,671	8,550	8,132	4,355
Foundation Skills	4,576	16,017	13,717	11,585	7,365
VET Workforce	3,935	6,381	6,000	6,000	3,000
Enhanced VET Data and Evidence	1,392	9,018	10,000	16,500	-
NSA Implementation	1,700	2,000	1,800	3,500	1,496
Total component 2.1.5 expenses	18,274	41,087	40,067	45,717	16,216
Total expenses for program 2.1	2,239,102	1,923,429	1,541,693	1,468,662	1,520,101

(a) Previously 'Australian Apprenticeship Support Network'.

(b) Increased expenses in 2024–25 estimate incurred from the measure *Building Australia's Future – A fairer deal for students* detailed in Table 1.2 of the Portfolio Additional Estimates Statements 2024–25 for the Department of Employment and Workplace Relations.

(c) Administered funding for the National Careers Institute and Ambassador subprogram is scheduled to terminate in 2024–25. The department continues to have responsibility for national careers policy and advice.

(d) This special account is funded by Annual Appropriation Bill (No. 1) and Supply Bill (No. 1).

(e) The Student Identifiers Special Account is composed of both administered and departmental funding.

Table 2.2.2: Program components of Outcome 2 (continued)**Program 2.2: VET Student Loans**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
VET FEE-HELP (VFH) Student Redress Scheme	286	-	-	-	-
Special appropriations					
VET Student Loans (a)(b)	1,277,825	158,825	181,203	205,717	213,529
Special account expenses					
VSL Tuition Protection Fund Special Account (c)	2,687	2,791	2,901	3,547	4,190
Total expenses for program 2.2	1,280,798	161,616	184,104	209,264	217,719

(a) VET Student Loans relates to the *VET Student Loans Act 2016* and *Higher Education Support Act 2003*, insofar as it relates to VET FEE-HELP assistance and VET student loans.

(b) Increased expenses in 2024–25 estimate incurred from the measure *Building Australia's Future – A fairer deal for students* detailed in Table 1.2 of the 2024–25 Portfolio Additional Estimates Statements for the Department of Employment and Workplace Relations.

(c) This special account is funded by Annual Appropriation Bill (No. 1), Supply Bill (No. 1) and receipts from independent sources.

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2 – Promote growth in economic productivity and social wellbeing through access to quality skills and training.		
Program 2.1 – Building Skills and Capability		
The government is working to create an effective and efficient skills and training system that is industry led and delivers the skills Australian employers need. Building skills and capabilities is central to Australia's economic growth, competitiveness, and business productivity. The national training system provides employees and potential employees with the skills and capabilities required for a job or pathway into a job.		
Key Activities	<ul style="list-style-type: none"> • Enhance the quality of vocational education and training (VET) • Respond to national future skills needs through access to VET graduates with the required skills • Improve language, literacy, numeracy and digital (LLND) skills for target groups. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Proportion of VET graduates who are satisfied with the overall quality of the training	a) All graduates: 85% or higher On track b) First Nations graduates: 85% or higher On track c) Female graduates: 85% or higher On track
	Proportion of VET graduates who are employed or enrolled in further study after training	a) All graduates: 80% or higher On track b) First Nations graduates: 80% or higher On track c) Female graduates: 80% or higher On track
	Proportion of apprenticeship commencements in priority occupations	Maintain or increase compared to previous year On track

Year	Performance measures	Expected performance results
Current Year 2024–25	Proportion of employers that report use of the VET system	50% or higher Not reported in 2024–25 The data source for this performance measure is the Survey of Employers' Use and Views of the VET System, which is carried out biennially.
	Proportion of participant assessments in the Skills for Education and Employment (SEE) program that show language, literacy, numeracy and digital literacy skills improvements	80% or higher On track
Year	Performance measures	Planned performance results
Budget Year 2025–26 (a)	Proportion of VET graduates who are employed or enrolled in further study after training	a) All graduates: 80% or higher b) First Nations graduates: 80% or higher c) Female graduates: 80% or higher
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
<p>Changes to Program 2.1 resulting from 2025–26 Budget Measures:</p> <ul style="list-style-type: none"> • Building Australia's Future – Increased Support for Apprentices • Savings from External Labour – further extension • Employment and Workplace Relations – savings • Supporting Transport Priorities 		

(a) The department will publish its complete suite of performance measures in the 2025–26 Department of Employment and Workplace Relations Corporate Plan.

Program 2.2 – VET Student Loans		
The program aims to remove the up-front cost barriers to training to increase access and participation. This is achieved through the provision of income-contingent loans for students undertaking certain higher level vocational education and training (VET) courses.		
Key Activities	<ul style="list-style-type: none"> Reduce barriers to undertaking quality VET. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Proportion of students who report that financial barriers to training were removed by participation in the VSL program	No target It is expected that a majority of students (approximately 90%) will report that financial barriers to training were removed by participation in the VSL program
	Proportion of units of study successfully completed by VET Student Loans (VSL) students	70% or higher On track
Year	Performance measures	Planned performance results
Budget Year 2025–26 (a)	Proportion of units of study successfully completed by VET Student Loans (VSL) students	70% or higher
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Changes to Program 2.2 resulting from 2025–26 Budget Measures: Nil.		

(a) The department will publish its complete suite of performance measures in the 2025–26 Department of Employment and Workplace Relations Corporate Plan.

Program 2.3 – Nuclear-powered Submarine Program		
The program maintains a taskforce to provide advice on utilising Australia's skills and training system to support the workforce requirements of the Nuclear-powered Submarine Program.		
Key Activities	<ul style="list-style-type: none"> Respond to national future skills needs through access to VET graduates with the required skills. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Support to the Nuclear-powered Submarine Program is provided through engagement and advice on workforce and training	No target The department has provided support to the Nuclear-powered Submarine Program throughout the year.
Year	Performance measures	Planned performance results
Budget Year 2025–26 (a)	Details of how the performance of this program will be reported will be provided in the department's 2025–26 Corporate Plan.	
Changes to Program 2.3 resulting from 2025–26 Budget Measures: <ul style="list-style-type: none"> Nuclear-Powered Submarine Program – continuation of whole-of-government support 		

(a) The department will publish its complete suite of performance measures in the 2025–26 Department of Employment and Workplace Relations Corporate Plan.

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.

Linked programs

Australian Bureau of Statistics
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Australian Bureau of Statistics
<p>Contribution to Outcome 3 made by linked programs</p> <p>The Australian Bureau of Statistics contributes to Outcome 3 by providing enhanced workplace relations data to support policies and programs that promote fair, productive and safe workplaces.</p>
Department of the Treasury
<p>Program</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 3 made by linked programs</p> <p>The Department of the Treasury contributes to Outcome 3 by making Specific Purpose Payments to the states.</p>

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 3.1: Workplace Support					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	95,306	82,664	84,377	81,983	61,011
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	260,388	266,743	266,743	266,743	266,743
<i>Fair Entitlements Guarantee Act 2012</i>	317,650	308,377	291,229	291,874	297,525
Administered total	673,344	657,784	642,349	640,600	625,279
Total expenses for program 3.1	673,344	657,784	642,349	640,600	625,279
Program 3.2: Workers' Compensation Payments					
Administered expenses					
Payments to corporate entities - Comcare	6,679	6,240	6,375	6,450	6,533
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	31,086	26,522	24,860	23,804	23,806
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	23,517	22,769	22,056	21,632
Administered total	62,745	56,279	54,004	52,310	51,971
Total expenses for program 3.2	62,745	56,279	54,004	52,310	51,971

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	95,306	82,664	84,377	81,983	61,011
Payments to corporate entities - Comcare	6,679	6,240	6,375	6,450	6,533
Special appropriations	634,104	625,159	605,601	604,477	609,706
Administered total	736,089	714,063	696,353	692,910	677,250
Departmental expenses					
Departmental appropriation	77,715	74,638	70,427	71,316	71,571
s74 External Revenue (a)	11,312	6,028	6,028	6,028	6,028
Expenses not requiring appropriation in the Budget year (b)	12,887	12,053	10,865	9,078	9,078
Departmental total	101,914	92,719	87,320	86,422	86,677
Total expenses for Outcome 3	838,003	806,782	783,673	779,332	763,927
	2024-25	2025-26			
Average staffing level (number)	449	441			

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Outcome 3 has no movement of funds since the Portfolio Additional Estimates Statements 2024–25. For this reason, the 'Movement of administered funds between years' table is not presented.

(a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

(b) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses and audit fees.

Table 2.3.2: Program components of Outcome 3

Program 3.1: Workplace Support

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))					
Fair Entitlements Guarantee	32,916	28,112	38,328	37,594	34,127
International Labour Organization Subscription	14,246	14,476	14,476	14,476	14,471
Protected Action Ballots Scheme	1,600	1,600	1,600	1,600	1,600
Business research and innovation initiatives	1,504	503	-	-	-
Working women's centres assistance Productivity, Education and Training Fund	9,657	9,660	9,660	8,000	8,000
Safe Work Australia member grants	19,188	19,188	19,188	19,188	1,688
Work Health and Safety Accreditation Scheme grant	1,725	1,125	1,125	1,125	1,125
Prohibition of Engineered Stone	6,000	-	-	-	-
Advancing gender equality in gender segregated industries grants	470	-	-	-	-
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	8,000	8,000	-	-	-
<i>Fair Entitlements Guarantee Act 2012</i>	260,388	266,743	266,743	266,743	266,743
	317,650	308,377	291,229	291,874	297,525
Total expenses for Program 3.1	673,344	657,784	642,349	640,600	625,279

Table 2.3.2: Program components of Outcome 3 (continued)

Program 3.2: Workers' Compensation Payments					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses					
Payments to corporate entities - Comcare	6,679	6,240	6,375	6,450	6,533
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	31,086	26,522	24,860	23,804	23,806
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	23,517	22,769	22,056	21,632
Total expenses for Program 3.2	62,745	56,279	54,004	52,310	51,971

Table 2.3.3: Performance measures for Outcome 3

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 3 – Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.		
Program 3.1 – Workplace Support		
This program contributes to the outcome through: <ul style="list-style-type: none"> the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances. ensuring the efficient operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt fair, productive, flexible and safe workplace relations. 		
Key Activities	<ul style="list-style-type: none"> Promote fair, productive and safe workplaces through policies and programs Support the protection of workers' entitlements 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely	100% On track
	Average processing time for initial claims under the Fair Entitlements Guarantee program (a) (b)	14 weeks or less Not on track The target for this measure is unlikely to be achieved as there has been an increase in demand for FEG since March 2023.
	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct (b)	95% or higher On track
	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme	Rate is lower than the previous calendar year Not on track The target for this measure is unlikely to be achieved for the 2024 calendar year as the TRIFR for the first 6 months of 2024 (7.08) was higher than the TRIFR for the 2023 calendar year (6.72).

Year	Performance measures	Planned performance results
Budget Year 2025–26 (c)	Average processing time for initial claims under the Fair Entitlements Guarantee program (a) (b)	14 weeks or less
	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct (b)	95% or higher
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Changes to Program 3.1 resulting from 2025–26 Budget Measures:		
<ul style="list-style-type: none"> Savings from External Labour – further extension 		

(a) This is a proxy performance measure for efficiency.

(b) When combined, these two measures on timeliness and accuracy for the Fair Entitlements Guarantee program provide a better understanding of the performance of the program.

(c) The department will publish its complete suite of performance measures in the 2025–26 Department of Employment and Workplace Relations Corporate Plan.

Program 3.2 Workers' Compensation Payments	
<ul style="list-style-type: none"> This program contributes to the outcome by managing the Comcare Workers' Compensation Scheme. 	
Key Activities	This program is managed by Comcare. Information can be found in the Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority sections of the PBS.
Changes to Program 3.2 resulting from 2025–26 Budget Measures: Nil.	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement may differ from the budgeted financial statements as a result of the entity resource statement being presented on a resourcing basis while the budgeted financial statements are based on Australian Accounting Standards.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Analysis of the department's budgeted financial statements, which consists of the budgeted departmental statements and administered schedules, is provided below. The 2024–25 estimated actual is used as the comparative year.

Budgeted departmental comprehensive income statement

The department's income statement reflects deficits across the forward estimates. These deficits are predominantly attributed to depreciation and amortisation expenses, including the application of the lease accounting standard, AASB 16.

Total expenses for 2025–26 are estimated to be \$940.5 million. This is a decrease of \$110.1 million from the 2024–25 estimated actual, mainly driven by decreases in employee and supplier expenses.

Budgeted departmental balance sheet

The budgeted net asset position is \$541.1 million as at 30 June 2026. The accumulated deficit apparent in the balance sheet predominately represents the accounting treatment applicable to depreciation expenses and AASB 16 Leases.

The structure of the balance sheet reflects the nature of the organisation. Key assets are office fit-out (included in land and buildings), computer software (included in intangibles) and computer and office machines (included in property, plant and equipment). The most significant liability relates to leases as a consequence of AASB 16 Leases. Other significant liabilities relate to employees and the leave provisions that are accrued.

Schedule of budgeted income and expenses administered on behalf of Government

The schedule reflects the revenues/gains and expenses relating to the programs administered by the department on behalf of Government.

Total expenses for 2025–26 are estimated to be \$4.8 billion. This is a decrease of \$1.3 billion from the 2024–25 estimated actual, mainly driven by the one-off increased expenses in 2024–25 as a result of the *Building Australia's Future – A fairer deal for students* measure.

The administered revenue predominately relates to Coal LSL levies, other non-taxation revenue from Trades Recognition Australia's cost recovery agreement and indexation on loan programs administered by the department, which are Australian Apprenticeship Support Loans and VET Student Loans.

Schedule of budgeted assets and liabilities administered on behalf of Government

Total administered assets are projected to increase by \$593.4 million from \$3.8 billion as at 30 June 2026 to \$4.4 billion as at 30 June 2029, mainly attributable to the loan programs – Australian Apprenticeship Support Loans and VET Student Loans.

Total administered liabilities remain relatively stable, increasing marginally from 30 June 2026 to 30 June 2029.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	477,689	467,745	444,204	428,942	436,631
Suppliers	417,425	320,179	310,933	298,021	288,760
Depreciation and amortisation (a)	152,350	149,841	158,023	156,262	165,168
Finance costs	3,127	2,688	3,031	3,031	3,031
Total expenses	1,050,591	940,453	916,191	886,256	893,590
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services (b)(c)	136,254	71,112	71,064	71,064	71,064
Other revenue	2,433	2,433	2,433	2,433	2,433
Total own-source revenue	138,687	73,545	73,497	73,497	73,497
Total own-source income	138,687	73,545	73,497	73,497	73,497
Net (cost of)/contribution by services	(911,904)	(866,908)	(842,694)	(812,759)	(820,093)
Revenue from Government	818,277	776,860	744,132	715,958	714,386
Surplus/(deficit) attributable to the Australian Government	(93,627)	(90,048)	(98,562)	(96,801)	(105,707)
Total comprehensive income/(loss)	(93,627)	(90,048)	(98,562)	(96,801)	(105,707)
Total comprehensive income/(loss) attributable to the Australian Government	(93,627)	(90,048)	(98,562)	(96,801)	(105,707)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(93,627)	(90,048)	(98,562)	(96,801)	(105,707)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	94,793	98,482	99,199	97,438	106,344
plus: depreciation/amortisation expenses for ROU assets (d)	57,557	51,359	58,824	58,824	58,824
less: lease principal repayments (d)	58,368	59,438	59,106	59,106	59,106
Net Cash Operating Surplus/ (Deficit)	355	355	355	355	355

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for depreciation/amortisation expenses. For information regarding DCB, refer to 'Table 3.5 Departmental capital budget statement'.

(b) Estimated External Revenue receipts under s74 of the PGPA Act may change in the course of the budget year and across the forward estimates due to ongoing movements related to the department's external revenue arrangements with other entities.

(c) Sales of goods and rendering of services includes rental income through arrangements with other agencies.

(d) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	11,748	11,748	11,748	11,748	11,748
Trade and other receivables	274,100	266,782	266,161	265,523	265,262
Total financial assets	285,848	278,530	277,909	277,271	277,010
Non-financial assets					
Land and buildings (a)	172,269	210,486	114,569	104,571	94,573
Property, plant and equipment	51,165	57,672	62,682	61,734	60,786
Intangibles	381,891	370,269	351,524	301,133	242,351
Other non-financial assets	42,453	42,453	42,453	42,453	42,453
Total non-financial assets	647,778	680,880	571,228	509,891	440,163
Total assets	933,626	959,410	849,137	787,162	717,173
LIABILITIES					
Payables					
Suppliers	42,400	42,636	42,636	42,636	42,636
Other payables	26,597	26,486	26,130	25,749	25,593
Total payables	68,997	69,122	68,766	68,385	68,229
Interest bearing liabilities					
Leases	167,140	204,371	145,265	140,459	135,653
Total interest bearing liabilities	167,140	204,371	145,265	140,459	135,653
Provisions					
Employee provisions	145,012	144,780	144,514	144,257	144,152
Total provisions	145,012	144,780	144,514	144,257	144,152
Total liabilities	381,149	418,273	358,545	353,101	348,034
Net assets	552,477	541,137	490,592	434,061	369,139
EQUITY*					
Parent entity interest					
Contributed equity	911,571	990,279	1,038,296	1,078,566	1,119,351
Reserves	3,717	3,717	3,717	3,717	3,717
Retained surplus (accumulated deficit)	(362,811)	(452,859)	(551,421)	(648,222)	(753,929)
Total parent entity interest	552,477	541,137	490,592	434,061	369,139
Total equity	552,477	541,137	490,592	434,061	369,139

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

(a) The 2026–27, 2027–28 and 2028–29 figures exclude building lease additions for future national office accommodation arrangements for the department.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(362,811)	3,717	-	911,571	552,477
Adjusted opening balance	(362,811)	3,717	-	911,571	552,477
Comprehensive income					
Surplus/(deficit) for the period	(90,048)	-	-	-	(90,048)
Total comprehensive income	(90,048)	-	-	-	(90,048)
of which:					
Attributable to the Australian Government	(90,048)	-	-	-	(90,048)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	24,527	24,527
Departmental Capital Budget (DCB)	-	-	-	54,181	54,181
Sub-total transactions with owners	-	-	-	78,708	78,708
Estimated closing balance as at 30 June 2026	(452,859)	3,717	-	990,279	541,137
Closing balance attributable to the Australian Government	(452,859)	3,717	-	990,279	541,137

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	819,764	776,610	744,753	716,596	714,647
Sale of goods and rendering of services (a)	136,254	71,112	71,064	71,064	71,064
GST received	41,476	31,743	30,842	29,551	28,633
Total cash received	997,494	879,465	846,659	817,211	814,344
Cash used					
Employees	475,504	468,088	444,826	429,580	436,892
Suppliers	414,761	317,430	308,420	295,508	286,327
GST paid	41,476	31,743	30,842	29,551	28,633
Interest payments on lease liability	3,127	2,688	3,031	3,031	3,031
Other	188	80	80	80	-
Total cash used	935,056	820,029	787,199	757,750	754,883
Net cash from/(used by) operating activities	62,438	59,436	59,460	59,461	59,461
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	180,443	86,274	48,371	40,625	41,140
Total cash used	180,443	86,274	48,371	40,625	41,140
Net cash from/(used by) investing activities	(180,443)	(86,274)	(48,371)	(40,625)	(41,140)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	176,373	86,276	48,017	40,270	40,785
Total cash received	176,373	86,276	48,017	40,270	40,785
Cash used					
Principal payments on lease liability	58,368	59,438	59,106	59,106	59,106
Total cash used	58,368	59,438	59,106	59,106	59,106
Net cash from/(used by) financing activities	118,005	26,838	(11,089)	(18,836)	(18,321)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	11,748	11,748	11,748	11,748	11,748
Cash and cash equivalents at the end of the reporting period	11,748	11,748	11,748	11,748	11,748

Prepared on Australian Accounting Standards basis.

(a) Estimated External Revenue receipts under s74 of the PGPA Act may change in the course of the budget year and across the forward estimates due to ongoing movements related to the department's external revenue arrangements with other entities.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	97,287	54,181	39,842	40,270	40,785
Equity injections - Bill 2	69,831	24,527	8,175	-	-
Total new capital appropriations	167,118	78,708	48,017	40,270	40,785
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	167,118	78,708	48,017	40,270	40,785
Total items	167,118	78,708	48,017	40,270	40,785
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	69,831	24,527	8,175	-	-
Funded by capital appropriation - DCB (b)	110,613	61,749	39,842	40,270	40,785
Funded internally from departmental resources (c)	355	355	355	355	355
TOTAL	180,799	86,631	48,372	40,625	41,140
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	180,799	86,631	48,372	40,625	41,140
Total cash used to acquire assets	180,799	86,631	48,372	40,625	41,140

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' DCBs.

(c) Includes the following s74 external receipts:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets;
- proceeds from the sale of assets; and
- s74 external receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	104,957	118,026	860,662	1,083,645
Gross book value - ROU assets	467,923	-	-	467,923
Accumulated depreciation/ amortisation and impairment	(86,249)	(66,861)	(478,771)	(631,881)
Accumulated depreciation/amortisation and impairment - ROU assets	(314,362)	-	-	(314,362)
Opening net book balance	172,269	51,165	381,891	605,325
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	24,527	24,527
By purchase - appropriation ordinary annual services (b)	5,000	14,291	42,456	61,747
By purchase - other - ROU assets	96,669	-	-	96,669
Total additions	101,669	14,291	66,983	182,943
Other movements				
Depreciation/amortisation expense	(12,093)	(7,784)	(78,605)	(98,482)
Depreciation/amortisation on ROU assets	(51,359)	-	-	(51,359)
Total other movements	(63,452)	(7,784)	(78,605)	(149,841)
As at 30 June 2026				
Gross book value	109,957	132,317	927,645	1,169,919
Gross book value - ROU assets	564,592	-	-	564,592
Accumulated depreciation/ amortisation and impairment	(98,342)	(74,645)	(557,376)	(730,363)
Accumulated depreciation/amortisation and impairment - ROU assets	(365,721)	-	-	(365,721)
Closing net book balance	210,486	57,672	370,269	638,427

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026 and includes Collection Development and Acquisition Budgets (CDABs).

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCB or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	2,313,073	2,400,372	2,460,853	2,433,177	2,500,186
Subsidies	1,131,395	1,035,475	710,602	613,086	610,957
Personal benefits	801,303	849,586	786,934	805,965	886,520
Grants	210,473	234,404	229,998	225,342	177,004
Write-down and impairment of assets	1,586,900	215,925	242,902	270,262	280,654
Payments to corporate entities	62,745	56,279	54,004	52,310	51,971
Total expenses administered on behalf of Government	6,105,889	4,792,041	4,485,293	4,400,142	4,507,292
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	263,680	269,534	270,812	270,402	270,402
Total taxation revenue	263,680	269,534	270,812	270,402	270,402
Non-taxation revenue					
Interest	99,166	96,759	87,585	81,860	90,324
Other revenue	238,873	272,763	335,460	360,690	354,456
Total non-taxation revenue	338,039	369,522	423,045	442,550	444,780
Total own-source revenue administered on behalf of Government	601,719	639,056	693,857	712,952	715,182
Gains					
Other gains	16,345	6,691	(9,116)	(20,961)	(28,829)
Total gains administered on behalf of Government	16,345	6,691	(9,116)	(20,961)	(28,829)
Total own-sourced income administered on behalf of Government	618,064	645,747	684,741	691,991	686,353
Net (cost of)/contribution by services	(5,487,825)	(4,146,294)	(3,800,552)	(3,708,151)	(3,820,939)
Surplus/(deficit) before income tax	(5,487,825)	(4,146,294)	(3,800,552)	(3,708,151)	(3,820,939)
Surplus/(deficit) after income tax	(5,487,825)	(4,146,294)	(3,800,552)	(3,708,151)	(3,820,939)
Total comprehensive income (loss) attributable to the Australian Government	(5,487,825)	(4,146,294)	(3,800,552)	(3,708,151)	(3,820,939)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	15,791	16,943	18,111	19,285	19,285
Trade and other receivables	3,122,665	3,237,098	3,399,947	3,598,039	3,828,109
Other investments	372,529	372,529	372,529	372,529	372,529
Other financial assets	166,568	166,568	166,568	166,568	166,568
Total financial assets	3,677,553	3,793,138	3,957,155	4,156,421	4,386,491
Non-financial assets					
Other non-financial assets	7,715	7,715	7,715	7,715	7,715
Total non-financial assets	7,715	7,715	7,715	7,715	7,715
Total assets administered on behalf of Government	3,685,268	3,800,853	3,964,870	4,164,136	4,394,206
LIABILITIES					
Payables					
Suppliers	132,796	132,796	132,796	133,327	133,327
Subsidies	36,004	36,004	36,004	36,004	36,004
Personal benefits	2,489	2,489	2,489	2,489	2,489
Grants	15,162	15,162	15,162	15,162	15,162
Other payables	2,102,113	2,095,422	2,104,538	2,125,499	2,154,328
Total payables	2,288,564	2,281,873	2,290,989	2,312,481	2,341,310
Total liabilities administered on behalf of Government	2,288,564	2,281,873	2,290,989	2,312,481	2,341,310
Net assets/(liabilities)	1,396,704	1,518,980	1,673,881	1,851,655	2,052,896

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	167,476	142,622	135,910	133,931	129,424
Taxes	263,680	269,534	270,812	270,402	270,402
GST received	231,307	240,037	246,085	243,265	250,019
Other	173,844	204,854	254,432	266,196	258,664
Total cash received	836,307	857,047	907,239	913,794	908,509
Cash used					
Grant	210,473	234,404	229,998	225,342	177,004
Subsidies paid	1,131,395	1,035,475	710,602	613,086	610,957
Personal benefits	801,303	849,586	786,934	805,965	886,520
Suppliers	2,313,073	2,400,372	2,460,853	2,432,646	2,500,186
Payments to corporate entities	62,745	56,279	54,004	52,310	51,971
GST paid	231,307	240,037	246,085	243,265	250,019
Total cash used	4,750,296	4,816,153	4,488,476	4,372,614	4,476,657
Net cash from/(used by) operating activities	(3,913,989)	(3,959,106)	(3,581,237)	(3,458,820)	(3,568,148)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	310,263	238,977	238,282	242,314	236,836
Total cash received	310,263	238,977	238,282	242,314	236,836
Cash used					
Advances and loans made	512,418	547,289	611,330	668,245	690,868
Total cash used	512,418	547,289	611,330	668,245	690,868
Net cash from/(used by) investing activities	(202,155)	(308,312)	(373,048)	(425,931)	(454,032)
Net increase/(decrease) in cash held	(4,116,144)	(4,267,418)	(3,954,285)	(3,884,751)	(4,022,180)
Cash and cash equivalents at beginning of reporting period	11,371	15,791	16,943	18,111	19,285
Cash from Official Public Account for:					
- Appropriations	5,027,552	5,120,629	4,850,815	4,795,109	4,913,847
Total cash from Official Public Account	5,027,552	5,120,629	4,850,815	4,795,109	4,913,847
Cash to Official Public Account for:					
- Appropriations	(906,988)	(852,059)	(895,362)	(909,184)	(891,667)
Total cash to Official Public Account	(906,988)	(852,059)	(895,362)	(909,184)	(891,667)
Cash and cash equivalents at end of reporting period	15,791	16,943	18,111	19,285	19,285

Prepared on Australian Accounting Standards basis.

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

The department has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

The department has no administered asset movements therefore Table 3.11 is not presented.

Asbestos and Silica Safety and Eradication Agency

**Entity resources and planned
performance**

Asbestos and Silica Safety and Eradication Agency

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Asbestos and Silica Safety and Eradication Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Asbestos and Silica Safety and Eradication Agency (ASSEA) was established by the *Asbestos Safety and Eradication Agency Act 2013*, since amended in December 2023 to the *Asbestos and Silica Safety and Eradication Agency Act 2013*.

ASSEA's key functions under the Act are:

- encourage, coordinate, monitor and report on the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan (NSPs)
- review, amend or replace, publish and promote the NSPs
- provide advice to the Minister about asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- collaborate with Commonwealth, state, territory, local and other governments, agencies or bodies (including international governments, agencies and bodies) regarding the NSPs
- conduct, commission, monitor and promote research about asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- raise awareness of asbestos safety, asbestos-related diseases, silica safety and silica-related diseases, including developing and promoting materials on asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- collect and analyse data required for measuring progress on preventing exposure to asbestos fibres, or respirable crystalline silica, and for informing evidence-based policies and strategies
- promote consistent messages, policies and practices in relation to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.

In 2025–26, ASSEA will progress actions under the Asbestos National Strategic Plan and Silica National Strategic Plan and support other lead agencies and partners in delivering against the plans. This will include:

- Engagement with senior level representatives of organisations leading actions in the national strategic plans and through the newly established Asbestos and Silica Advisory Committees to enable the work of the Agency and its Council.

- Delivery of key research projects that will fill gaps in our understanding, including exposure to asbestos fibres in the general environment and in our water systems and clarification of the state of labelling for silica in Australia and recommendations on application across the silica supply chain.
- Delivery of targeted awareness campaigns for silica and asbestos supported by behavioural insights.
- Building our local, national and international networks to share knowledge and experiences to influence behavioural change that reduce exposures to asbestos and silica.

Further information is contained in our 2024–25 Operational Plan and 2025–26 Operational Plan. Our 2024–25 plan is available on our website (<https://www.asbestossafety.gov.au>) whilst the 2025–26 plan will be available after June 2025.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the Asbestos and Silica Safety and Eradication Agency for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification. ASSEA does not receive any administered funding.

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

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

Table 1.1: Asbestos and Silica Safety and Eradication Agency resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	4,977	5,407
Departmental appropriation (c)	5,816	5,867
Departmental capital budget (d)	60	60
Total departmental annual appropriations	<u>10,853</u>	<u>11,334</u>
Total departmental resourcing	10,853	11,334
Total resourcing for Asbestos and Silica Safety and Eradication Agency		
	<u>10,853</u>	<u>11,334</u>
Average staffing level (number)		
	<u>21</u>	<u>21</u>

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

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes \$0.115m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) DCBs and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

1.3 Budget measures

ASSEA has no measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook. For this reason, Table 1.2 is not presented.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

The agency has reviewed its performance measures to provide improved clarity of measures and consistency in target descriptions.

Note:

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

The most recent corporate plan for ASSEA can be found at: [2024–25 ASSEA Operational Plan](#).

The most recent annual performance statement can be found in our 2023–24 Annual Report at: [2023–24 ASSEA Annual Report](#).

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.					
Departmental expenses					
Departmental appropriation	5,580	5,622	5,707	5,884	6,063
Expenses not requiring appropriation in the Budget year (a)	649	593	584	504	382
Departmental total	6,229	6,215	6,291	6,388	6,445
Total expenses for program 1.1	6,229	6,215	6,291	6,388	6,445
<hr/>					
Average staffing level (number)	2024-25 21	2025-26 21			

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

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.		
Program 1.1 – Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.		
This program contributes by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plans for asbestos and silica, which are central to the delivery of measures to prevent exposure to asbestos and respirable crystalline silica in Australia.		
Key activities	The key activities for ASSEA are developed with reference to the <i>Asbestos and Silica Safety and Eradication Agency Act 2013</i> and are consistent with its Operational Plan and include: <ul style="list-style-type: none"> • Assisting governments to implement the Asbestos National Strategic Plan and the Silica National Strategic Plan through consultation, collaboration and cooperation. • Improve the collection of data to measure progress in achieving the aims of the Asbestos National Strategic Plan and the Silica National Strategic Plan. • Developing and distributing communication resources that can be easily adopted by governments and stakeholders. • Conducting research to inform evidence-based policies and strategies for asbestos and silica. • Continue to assist South-East Asian and Pacific countries in moving towards implementing asbestos bans. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	National policies and standards are developed and research is commissioned	Target: 1-2 items by 6 months. 2-4 items by 12 months. Achieved
	Targeted asbestos and silica awareness campaigns successfully delivered	Target: Whole of Government advertising campaign benchmarks are met or exceeded. Key message recall benchmark is met or exceeded. On track
	Access to a range of data sets secured	Target: Minimum 5 data sharing agreements negotiated or data sets sourced. Achieved

<p>Outcome 1 – Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</p>		
<p>Program 1.1 – Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</p>		
<p>This program contributes by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plans for asbestos and silica, which are central to the delivery of measures to prevent exposure to asbestos and respirable crystalline silica in Australia.</p>		
<p>Current Year 2024–25</p>	<p>International leadership is fostered by supporting efforts to prevent asbestos and silica exposure.</p>	<p>Target: Minimum of 4 engagements or presentations at international asbestos and/or silica forums. 2-4 initiatives developed to promote reforms and/or build capacity in target countries.</p> <p>On track</p>
	<p>Silica National Strategic Plan developed and implementation commenced</p>	<p>Target: At least 6 out of 9 jurisdictions endorse the Silica National Strategic Plan 2024–30.</p> <p>Achieved</p>
	<p>Implementation of the third phase Asbestos National Strategic Plan has commenced</p>	<p>Target: Two forums to assist implementation are held and a report on implementation is published.</p> <p>On track</p>
Year	Performance measures (a)	Planned performance results
<p>Budget Year 2025–26</p>	<p>National asbestos and silica policy recommendations or standards are developed, research is undertaken.</p>	<p>Minimum 4 items by 12 months.</p>
	<p>Use of policy recommendations, standards and/ or research findings by partners and/or stakeholders</p>	<p>Minimum 4 items by 12 months.</p>
	<p>Targeted awareness campaigns successfully delivered</p>	<p>Asbestos and silica advertising campaigns meet or exceed previous year benchmark.</p> <p>Key message recall benchmark is met or exceeded.</p>
	<p>Groups at a higher risk of asbestos or respirable crystalline silica exposure, engage in ASSEA initiated activities.</p>	<p>Up to 4 targeted groups by 12 months.</p> <p>At risk groups indicate and/or demonstrate change in awareness and/or behaviour due to engagement.</p>

Outcome 1 – Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.		
Program 1.1 – Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.		
This program contributes by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plans for asbestos and silica, which are central to the delivery of measures to prevent exposure to asbestos and respirable crystalline silica in Australia.		
Budget Year 2025–26	Access to, use and integration of a range of data sets	Minimum of 5 sets sourced and used in practice. Integration of existing and / or new data sets in policy recommendations and /or standards.
	International leadership is fostered by supporting efforts to prevent asbestos and silica exposure.	Minimum of 4 engagements or presentations on asbestos and/or silica involving international audiences. Up to 4 initiatives developed to promote reforms and/or build capacity in target countries.
	Implementation of Silica National Strategic Plan actions has commenced	Minimum of 4 Silica National Strategic Plan actions commenced.
	Implementation of Asbestos National Strategic Plan actions has commenced	Minimum of 4 Asbestos National Strategic Plan actions commenced.
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

- (a) Performance information for 2025–26 has been refined since 2024–25 to reflect the implementation of the current Asbestos National Strategic Plan and Silica National Strategic Plan during 2024–25.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

ASSEA has nil differences to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

ASSEA is budgeting for a break-even operating position, excluding net unappropriated items of \$0.3 million for the 2025–26 financial year.

Total income is estimated to be \$5.9 million and total expenses \$6.2 million.

Total assets at the end of the 2025–26 financial year are estimated to be \$6.1 million. The majority of assets represent appropriations receivable.

Total liabilities at the end of the 2025–26 financial year are estimated to be \$1.9 million and largely consist of employee provisions and right-of-use lease liabilities.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	3,207	3,211	3,193	3,284	3,335
Suppliers	2,411	2,446	2,560	2,656	2,793
Depreciation and amortisation (a)	581	525	516	436	314
Finance costs	30	33	22	12	3
Total expenses	6,229	6,215	6,291	6,388	6,445
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	68	68	68	68	68
Total gains	68	68	68	68	68
Total own-source income	68	68	68	68	68
Net (cost of)/contribution by services	(6,161)	(6,147)	(6,223)	(6,320)	(6,377)
Revenue from Government	5,816	5,867	5,981	6,172	6,245
Surplus/(deficit) attributable to the Australian Government	(345)	(280)	(242)	(148)	(132)
Total comprehensive income/(loss)	(345)	(280)	(242)	(148)	(132)
Total comprehensive income/(loss) attributable to the Australian Government	(345)	(280)	(242)	(148)	(132)

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

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(345)	(280)	(242)	(148)	(132)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	321	252	243	199	176
plus: depreciation/amortisation expenses for ROU assets (b)	260	273	273	237	138
less: lease principal repayments (b)	236	245	274	288	182
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	167	167	167	167	167
Trade and other receivables	4,826	4,793	4,793	4,793	4,793
Total financial assets	4,993	4,960	4,960	4,960	4,960
Non-financial assets					
Land and buildings	921	648	375	138	-
Property, plant and equipment	663	504	323	186	72
Other non-financial assets	18	18	18	18	18
Total non-financial assets	1,602	1,170	716	342	90
Total assets	6,595	6,130	5,676	5,302	5,050
LIABILITIES					
Payables					
Suppliers	141	141	141	141	141
Personal benefits	76	76	76	76	76
Total payables	217	217	217	217	217
Interest bearing liabilities					
Leases	989	744	470	182	-
Total interest bearing liabilities	989	744	470	182	-
Provisions					
Employee provisions	662	662	662	662	662
Other provisions	254	254	254	254	254
Total provisions	916	916	916	916	916
Total liabilities	2,122	1,877	1,603	1,315	1,133
Net assets	4,473	4,253	4,073	3,987	3,917
EQUITY*					
Parent entity interest					
Contributed equity	618	678	740	802	864
Reserves	182	182	182	182	182
Retained surplus (accumulated deficit)	3,673	3,393	3,151	3,003	2,871
Total parent entity interest	4,473	4,253	4,073	3,987	3,917
Total equity	4,473	4,253	4,073	3,987	3,917

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	3,673	182	-	618	4,473
Adjusted opening balance	3,673	182	-	618	4,473
Comprehensive income					
Surplus/(deficit) for the period	(280)	-	-	-	(280)
Total comprehensive income	(280)	-	-	-	(280)
of which:					
Attributable to the Australian Government	(280)	-	-	-	(280)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	60	60
Sub-total transactions with owners	-	-	-	60	60
Estimated closing balance as at 30 June 2026	3,393	182	-	678	4,253
Closing balance attributable to the Australian Government	3,393	182	-	678	4,253

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,816	5,900	5,981	6,172	6,245
Total cash received	5,816	5,900	5,981	6,172	6,245
Cash used					
Employees	3,207	3,211	3,193	3,284	3,335
Suppliers	2,343	2,378	2,492	2,588	2,725
Interest payments on lease liability	30	33	22	12	3
Total cash used	5,580	5,622	5,707	5,884	6,063
Net cash from/(used by) operating activities	236	278	274	288	182
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	60	93	62	62	62
Total cash used	60	93	62	62	62
Net cash from/(used by) investing activities	(60)	(93)	(62)	(62)	(62)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	60	60	62	62	62
Total cash received	60	60	62	62	62
Cash used					
Principal payments on lease liability	236	245	274	288	182
Total cash used	236	245	274	288	182
Net cash from/(used by) financing activities	(176)	(185)	(212)	(226)	(120)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	167	167	167	167	167
Cash and cash equivalents at the end of the reporting period	167	167	167	167	167

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	60	60	62	62	62
Total new capital appropriations	60	60	62	62	62
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	60	60	62	62	62
Total items	60	60	62	62	62
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	60	60	62	62	62
Funded internally from departmental resources (b)	-	33	-	-	-
TOTAL	60	93	62	62	62
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	60	93	62	62	62
Total cash used to acquire assets	60	93	62	62	62

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

(b) Includes the following s74 external receipts:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets; and
- proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	1,101	-	1,101
Gross book value - ROU assets	1,587	-	-	1,587
Accumulated depreciation/ amortisation and impairment	-	(438)	-	(438)
Accumulated depreciation/amortisation and impairment - ROU assets	(666)	-	-	(666)
Opening net book balance	921	663	-	1,584
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	60	-	60
By purchase - other	-	33	-	33
Total additions	-	93	-	93
Other movements				
Depreciation/amortisation expense	-	(252)	-	(252)
Depreciation/amortisation on ROU assets	(273)	-	-	(273)
Total other movements	(273)	(252)	-	(525)
As at 30 June 2026				
Gross book value	-	1,194	-	1,194
Gross book value - ROU assets	1,587	-	-	1,587
Accumulated depreciation/ amortisation and impairment	-	(690)	-	(690)
Accumulated depreciation/amortisation and impairment - ROU assets	(939)	-	-	(939)
Closing net book balance	648	504	-	1,152

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

ASSEA has no administered income and expenses therefore Table 3.7 is not presented.

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

ASSEA has no administered assets and liabilities therefore Table 3.8 is not presented.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

ASSEA has no administered cash flows therefore Table 3.9 is not presented.

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

ASSEA has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

ASSEA has no administered assets therefore Table 3.11 is not presented.

Australian Skills Quality Authority

**Entity resources and planned
performance**

Australian Skills Quality Authority

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Australian Skills Quality Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

As Australia's national regulator of the Vocational Education and Training (VET) sector, the Australian Skills Quality Authority's (ASQA) purpose is to ensure quality VET so that students, industry, governments, and the community have confidence in the integrity of national qualifications issued by training providers.

ASQA regulates providers that deliver:

- VET qualifications and courses to students in Australia or offer Australian qualifications internationally
- VET courses to overseas students – approved on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) to teach overseas students on student visas in Australia
- English Language Intensive Courses for Overseas Students (ELICOS) – approved on the CRICOS.

ASQA accredits VET courses to make sure nationally approved standards are met, based on established industry, enterprise, education, legislative or community need.

ASQA supports confidence in the integrity of national qualifications issued by training providers by:

- ensuring its monitoring, compliance, enforcement, and education activities make full use of intelligence and data so that the community are confident that our activities are based on risk
- maintaining essential safeguards by responding adeptly to non-compliance and taking effective action, applying a range of compliance and enforcement activities proportionate to the level of harm, and
- using education as a key regulatory tool and providing feedback that enables regulated entities to take responsibility for meeting their obligations, and supports providers to address risks and monitor, evaluate and continuously improve VET outcomes.

ASQA's priorities for the year ahead

ASQA's priorities for the coming year focus on enhancing the VET sector's capacity to address Australia's skills needs amidst evolving economic and social challenges. Key priorities include:

- Implementing amendments to the *National Vocational Education and Training Regulator (NVETR) Act 2011* that give ASQA greater powers to protect vulnerable students, take action against non-genuine providers, and ensure suitability at market entry.
- Through its Integrity Unit, uplifting ASQA's investigation, enforcement and intelligence capability including multi-agency compliance operations.
- Collaborating with DEWR and stakeholders to prepare for the implementation of revised Standards for Registered Training Organisations (RTOs), including development of differentiated regulatory strategies, and guidance to enhance sector capacity for continuous quality improvement.
- Responding to government policy objectives for VET including supporting a more integrated approach between higher education, VET, and migration systems.
- Providing its workforce with the right tools including by progressively implementing digital enhancements to improve our regulatory capacity, service delivery and effectiveness.

Through these priorities, ASQA aims to bolster the VET sector's role in Australia's national development, ensuring it meets current and future demands while maintaining high standards of education and integrity.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Australian Skills Quality Authority resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	17,853	17,730
Departmental appropriation (b)	49,487	55,138
Departmental capital budget (c)	4,930	4,503
Annual appropriations - other services - non-operating (d)		
Prior year appropriations available	96	-
Total departmental annual appropriations	72,366	77,371
Total departmental resourcing	72,366	77,371
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	357	357
Total administered special appropriations	357	357
Total administered resourcing	357	357
Total resourcing for ASQA	72,723	77,728
	2024-25	2025-26
Average staffing level (number)	226	252

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

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes Departmental Capital Budget (DCB).

(c) Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(d) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

1.3 Budget measures

Budget measures in Part 1 relating to the Australian Skills Quality Authority are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Skills Quality Authority 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Addressing Integrity Risks	1.1					
Departmental payment		-	4,708	-	-	-
Total		-	4,708	-	-	-
Savings from External Labour – further extension (a)	1.1					
Departmental payment		-	-	-	-	(388)
Total		-	-	-	-	(388)
Total payment measures						
Departmental		-	4,708	-	-	(388)
Total		-	4,708	-	-	(388)

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

(a) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

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

The most recent corporate plan for the Australian Skills Quality Authority can be found at: <https://www.asqa.gov.au/about-us/reporting-and-accountability/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.asqa.gov.au/resources/annual-reports/2023-24-annual-report>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Regulation and advice					
Departmental expenses					
Departmental appropriation	49,699	55,422	48,016	45,692	45,830
Expenses not requiring appropriation in the Budget year (a)	4,824	3,049	1,589	1,589	2,301
Departmental total	54,523	58,471	49,605	47,281	48,131
Total expenses for program 1.1	54,523	58,471	49,605	47,281	48,131
	2024-25	2025-26			
Average staffing level (number)	226	252			

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

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.		
Program 1.1 – Regulation and advice		
To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.		
Key activities	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • registering training providers to provide national qualifications • accrediting national courses to meet statutory requirements • delivering education activities relating to the regulation of RTOs and to support compliance • promoting provider capacity to deliver quality VET and continuously improve outcomes through effective self-assurance • analysing data, intelligence and information to identify and respond proportionately to risk • monitoring provider performance against applicable standards and obligations • deploying a range of compliance and enforcement actions • partnering with stakeholders to improve the impact and effectiveness of our regulatory activities • publishing information about our regulatory functions, outputs, decisions and insights about sector performance • publishing information about our performance • engaging with policy agencies and other stakeholders to support reform and improve regulatory outcomes. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	ASQA delivers improved provider self-assurance and continuous quality improvement.	On Track
	ASQA regulation is best practice, integrated, risk-based and proportionate.	On Track
	ASQA's regulatory approach and performance is transparent and accountable.	On Track
	ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact.	On Track
Current Year 2024–25	ASQA is efficient, effective, and continuously improves.	On Track

<p>Outcome 1 – Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.</p>		
<p>Program 1.1 – Regulation and advice To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.</p>		
Year	Performance measures	Planned performance results
Budget Year 2025–26	<p>ASQA delivers improved provider self-assurance and continuous quality improvement.</p> <p>ASQA regulation is best practice, integrated, risk-based and proportionate.</p> <p>ASQA's regulatory approach and performance is transparent and accountable.</p> <p>ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact</p> <p>ASQA is efficient, effective, and continuously improves.</p>	<p>TARGET: to achieve the performance targets set out in the ASQA Corporate Plan 2024–25 for each of the performance criteria.</p>
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

ASQA has nil differences to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Budgeted departmental comprehensive income statement

Expenses for 2025–26 are estimated to be \$58.5 million. This reflects an increase of \$4 million from estimated actual expenses for 2024–25.

ASQA's income statement reflects deficits across the forward estimates. The estimated deficit for 2025–26 is \$3.3 million. These deficits are predominantly attributable to the depreciation and amortisation expense for the year.

Budgeted departmental balance sheet

ASQA's net asset position of \$23.2 million for 2025–26 represents an increase of \$1.2 million from the 2024–25 estimated actual. The accumulated deficit of \$32.3 million in the balance sheet predominately represents the accounting treatment applicable to depreciation expense.

Capital acquisitions in 2025–26 (as shown in Table 3.6) are predominantly planned to be \$4.5 million for enhancement of IT systems.

Budgeted assets and liabilities represent net receivables and provisions for refunds of administered receipts.

Schedule of budgeted income and expense administered on behalf of Government

The administered revenue estimate for 2025–26 is \$36.6 million, a decrease of \$0.1 million from the estimated actual revenues from 2024–25.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	31,322	34,863	32,771	33,667	34,466
Suppliers	16,012	18,887	13,077	9,744	9,213
Depreciation and amortisation (a)	6,890	4,647	3,611	3,724	4,198
Finance costs	299	74	146	146	254
Total expenses	54,523	58,471	49,605	47,281	48,131
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	50	50	50	50	50
Total own-source revenue	50	50	50	50	50
Total own-source income	50	50	50	50	50
Net (cost of)/contribution by services	(54,473)	(58,421)	(49,555)	(47,231)	(48,081)
Revenue from Government	49,487	55,138	48,259	45,880	46,159
Surplus/(deficit) attributable to the Australian Government	(4,986)	(3,283)	(1,296)	(1,351)	(1,922)
Total comprehensive income/(loss) attributable to the Australian Government	(4,986)	(3,283)	(1,296)	(1,351)	(1,922)

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

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(4,986)	(3,283)	(1,296)	(1,351)	(1,922)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,774	2,999	1,539	1,539	2,251
plus: depreciation/amortisation expenses for ROU assets (b)	2,116	1,648	2,072	2,185	1,947
less: lease principal repayments (b)	1,904	1,364	2,315	2,373	2,276
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	193	193	193	193	193
Trade and other receivables	20,623	20,618	20,618	20,618	20,618
Total financial assets	20,816	20,811	20,811	20,811	20,811
Non-financial assets					
Land and buildings	14,078	11,252	8,787	6,214	4,234
Property, plant and equipment	1,576	1,397	1,401	1,415	1,381
Intangibles	12,116	14,982	18,301	18,496	17,689
Other non-financial assets	220	220	220	220	220
Total non-financial assets	27,990	27,851	28,709	26,345	23,524
Total assets	48,806	48,662	49,520	47,156	44,335
LIABILITIES					
Payables					
Suppliers	9,155	9,155	9,155	9,155	9,155
Other payables	996	996	996	996	996
Total payables	10,151	10,151	10,151	10,151	10,151
Interest bearing liabilities					
Leases	9,328	7,964	5,649	3,276	1,000
Total interest bearing liabilities	9,328	7,964	5,649	3,276	1,000
Provisions					
Employee provisions	6,809	6,809	6,809	6,809	6,809
Other provisions	495	495	495	495	495
Total provisions	7,304	7,304	7,304	7,304	7,304
Total liabilities	26,783	25,419	23,104	20,731	18,455
Net assets	22,023	23,243	26,416	26,425	25,880
EQUITY*					
Parent entity interest					
Contributed equity	49,426	53,929	58,398	59,758	61,135
Reserves	1,593	1,593	1,593	1,593	1,593
Retained surplus (accumulated deficit)	(28,996)	(32,279)	(33,575)	(34,926)	(36,848)
Total parent entity interest	22,023	23,243	26,416	26,425	25,880
Total equity	22,023	23,243	26,416	26,425	25,880

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(28,996)	1,593	49,426	22,023
Adjusted opening balance	(28,996)	1,593	49,426	22,023
Comprehensive income				
Surplus/(deficit) for the period	(3,283)	-	-	(3,283)
Total comprehensive income	(3,283)	-	-	(3,283)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	4,503	4,503
Sub-total transactions with owners	-	-	4,503	4,503
Estimated closing balance as at 30 June 2026	(32,279)	1,593	53,929	23,243
Less: non-controlling interests				
Closing balance attributable to the Australian Government	(32,279)	1,593	53,929	23,243

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	46,811	55,143	48,259	45,880	46,159
Total cash received	46,811	55,143	48,259	45,880	46,159
Cash used					
Employees	31,322	34,863	32,771	33,667	34,466
Suppliers	10,621	18,837	13,027	9,694	9,163
Interest payments on lease liability	299	74	146	146	254
Total cash used	42,242	53,774	45,944	43,507	43,883
Net cash from/(used by) operating activities	4,569	1,369	2,315	2,373	2,276
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	8,063	4,508	4,469	1,360	1,377
Total cash used	8,063	4,508	4,469	1,360	1,377
Net cash from/(used by) investing activities	(8,063)	(4,508)	(4,469)	(1,360)	(1,377)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,398	4,503	4,469	1,360	1,377
Total cash received	5,398	4,503	4,469	1,360	1,377
Cash used					
Principal payments on lease liability	1,904	1,364	2,315	2,373	2,276
Total cash used	1,904	1,364	2,315	2,373	2,276
Net cash from/(used by) financing activities	3,494	3,139	2,154	(1,013)	(899)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	193	193	193	193	193
Cash and cash equivalents at the end of the reporting period	193	193	193	193	193

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	4,930	4,503	4,469	1,360	1,377
Total new capital appropriations	4,930	4,503	4,469	1,360	1,377
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	4,930	4,503	4,469	1,360	1,377
Total items	4,930	4,503	4,469	1,360	1,377
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	96	-	-	-	-
Funded by capital appropriation - DCB (b)	5,302	4,503	4,469	1,360	1,377
TOTAL	5,398	4,503	4,469	1,360	1,377
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,302	4,503	4,469	1,360	1,377
Total cash used to acquire assets	5,302	4,503	4,469	1,360	1,377

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Act (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	6,176	2,176	37,334	45,686
Gross book value - ROU assets	13,612	-	-	13,612
Accumulated depreciation/ amortisation and impairment	(1,035)	(600)	(25,218)	(26,853)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,675)	-	-	(4,675)
Opening net book balance	14,078	1,576	12,116	27,770
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	1	49	4,458	4,508
Total additions	1	49	4,458	4,508
Other movements				
Depreciation/amortisation expense	(1,179)	(228)	(1,592)	(2,999)
Depreciation/amortisation on ROU assets	(1,648)	-	-	(1,648)
Total other movements	(2,827)	(228)	(1,592)	(4,647)
As at 30 June 2026				
Gross book value	6,177	2,225	41,792	50,194
Gross book value - ROU assets	13,612	-	-	13,612
Accumulated depreciation/ amortisation and impairment	(2,214)	(828)	(26,810)	(29,852)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,323)	-	-	(6,323)
Closing net book balance	11,252	1,397	14,982	27,631

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	37,468	36,622	36,622	36,622	36,622
Total non-taxation revenue	37,468	36,622	36,622	36,622	36,622
Total own-source revenue administered on behalf of Government	37,468	36,622	36,622	36,622	36,622
Total own-sourced income administered on behalf of Government	37,468	36,622	36,622	36,622	36,622
Net (cost of)/contribution by services	(37,468)	(36,622)	(36,622)	(36,622)	(36,622)
Surplus/(deficit) before income tax	37,468	36,622	36,622	36,622	36,622
Surplus/(deficit) after income tax	37,468	36,622	36,622	36,622	36,622
Total comprehensive income/(loss)	37,468	36,622	36,622	36,622	36,622

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	835	835	835	835	835
Total financial assets	835	835	835	835	835
Non-financial assets					
Total assets administered on behalf of Government	835	835	835	835	835
LIABILITIES					
Provisions					
Other provisions	366	366	366	366	366
Total provisions	366	366	366	366	366
Liabilities included in disposal groups held for sale					
Total liabilities administered on behalf of Government	366	366	366	366	366
Net assets/(liabilities)	469	469	469	469	469

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	37,468	36,622	36,622	36,622	36,622
Total cash received	37,468	36,622	36,622	36,622	36,622
Net cash from/(used by) operating activities					
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	357	357	357	357	357
<i>Total cash from Official Public Account</i>	<i>357</i>	<i>357</i>	<i>357</i>	<i>357</i>	<i>357</i>
Cash to Official Public Account for:					
- Appropriations	(37,825)	(36,979)	(36,979)	(36,979)	(36,979)
<i>Total cash to Official Public Account</i>	<i>(37,825)</i>	<i>(36,979)</i>	<i>(36,979)</i>	<i>(36,979)</i>	<i>(36,979)</i>
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

ASQA has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

ASQA has no administered assets therefore Table 3.11 is not presented.

**Comcare and the Seafarers
Safety, Rehabilitation and
Compensation Authority**

**Entity resources and planned
performance**

Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

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Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

Comcare

About Comcare

Comcare is established under the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act). Comcare has regulatory functions and responsibilities under the SRC Act and *Work Health and Safety Act 2011* (WHS Act). Comcare also has non-regulatory responsibilities under the *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005*, *Parliamentary Injury Compensation Scheme Instrument 2016* and the *Seafarers Rehabilitation and Compensation Act 1992*.

Comcare is the Commonwealth work health and safety regulator, a workers' compensation scheme administrator and an insurer and claims manager. It works with employees and employers to minimise the incidence and impact of harm in the workplace, improve recovery and return to work outcomes, and support engagement and better practice approaches to health and safety across the Comcare scheme.

Comcare also provides support through expert advice and services to the Safety, Rehabilitation and Compensation Commission (SRCC) and the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority).

Comcare's purpose and priorities

Comcare's purpose is to promote and enable safe and healthy work. Comcare revised its strategic direction for 2024–25 and will focus its efforts and investments to deliver against, and make an impact towards, two strategic priorities to achieve its purpose:

- prevent work related injuries
- deliver better return to work outcomes.

These strategic priorities reflect the different functions of Comcare and how we approach the prevention – early intervention – injury management – compensation and rehabilitation continuum. In delivering on the priorities, Comcare has a focus on psychological injury, to respond to the rise in work-related notifications and claims, and to recognise that the nature of work and workplaces is evolving.

Comcare’s enabling priorities are drivers to building capability and ensure the agency can effectively deliver its strategic priorities:

- making data driven decisions
- uplifting leadership, effectiveness and efficiency
- delivering client-centric services.

Comcare’s foundational value is ‘earning and strengthening trust internally and with our stakeholders’.

In 2025–26, Comcare will deliver towards its purpose and strategic priorities and monitor outcomes of the review of its foundational legislation, the SRC Act. The review commenced in 2024 and will address all aspects of the scheme, including governance, usability and entitlements, and provide recommendations to modernise and futureproof the scheme.

Seafarers Safety, Rehabilitation and Compensation Authority

About the Seacare Authority

The Seacare Authority is a statutory body that takes a leading role in minimising the personal and financial costs of workplace injury in the Australian maritime industry. The Seacare Authority oversees a national scheme of occupational health and safety (OHS), rehabilitation and workers’ compensation arrangements that applies to defined seafarers (referred to as the Seacare scheme). In OHS, the Seacare scheme also applies to other defined third parties, such as manufacturers and supply of plant and substances used on prescribed ships.

The Seacare Authority has several roles and functions pertaining to the Seacare scheme which encompasses the *Seafarers Rehabilitation and Compensation Act 1992* (Seafarers Act), *Occupational Health and Safety (Maritime Industry) Act 1993* (OHS(MI) Act), *Seafarers Rehabilitation and Compensation Levy Act* (Levy Act), *Seafarers Rehabilitation and Compensation Levy Collection Act 1992* (Levy Collection Act) and the regulations made under these Acts.

The Seacare Authority also manages the Seafarers Safety Net Fund (Fund). The Fund is a safety net “employer” to stand in the place of an extant employer if a default event occurs, enabling injured seafarers to make a claim against the Fund when there is no employer against whom a claim can be made.

The Seacare Authority's purposes and priorities

The Seacare Authority's purposes are derived from its functions and powers under the Seafarers Act and OHS(MI) Act. These are:

- Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme
- Maintain a scheme safety net that is able to meet its liabilities.

The Seacare Authority supports injured workers in the shipping and offshore industry, a hazardous industry involving complex operational and safety challenges in very remote locations. The Seacare Authority is operating in a climate of fiscal constraint, while structural changes in the shipping industry in Australia and related insurance markets has resulted in a significant decline in the number of scheme participants.

The Seacare Authority is not a body corporate and does not employ its own staff. To enable it to perform its functions and exercise its powers, Comcare provides the Seacare Authority with secretariat support and other assistance and makes available the services of such members of its staff as the Seacare Authority reasonably requires.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority for its operations and to deliver programs and services on behalf of the Government.

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

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

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

Table 1.1.1: Comcare resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	404,922	440,822
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	6,679	6,240
Total annual appropriations	6,679	6,240
Amounts received from related entities		
Amounts from portfolio department (b)	56,066	50,039
Total amounts received from related entities	56,066	50,039
Total funds from Government	62,745	56,279
Funds from industry sources		
License fees	26,811	28,019
Total funds from industry sources	26,811	28,019
Funds from other sources		
Interest	28,973	28,474
Sale of goods and services	4,810	3,400
Regulatory contributions	30,199	31,556
Workers' compensation premiums	263,425	280,000
Total funds from other sources	327,407	343,430
Total net resourcing for Comcare	821,885	868,550
	2024-25	2025-26
Average staffing level (number)	646	646

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

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Comcare is not directly appropriated as a corporate Commonwealth entity. Grants from its portfolio department include special appropriations under the *Safety Rehabilitation and Compensation Act 1988* for the payment of pre-premium costs and the *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* for asbestos-related claims settlements. In 2024–25, the amounts received from the portfolio department was reduced by \$3.777 million due to the return of excess funds received in 2023–24.

Table 1.1.2: Seacare Authority resource statement – Budget estimates for 2025–26 as at Budget March 2025

	<i>2024-25 Estimated actual \$'000</i>	2025-26 Estimate \$'000
Administered		
Special accounts		
Opening balance	2,601	2,602
Non-appropriation receipts	183	189
Total special account receipts	<u>2,784</u>	<u>2,791</u>
Total administered resourcing	<u>2,784</u>	<u>2,791</u>
Total resourcing for Seacare Authority	<u>2,784</u>	<u>2,791</u>
Average staffing level (number)	2024-25	2025-26
	-	-

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

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

1.3 Budget measures

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

Table 1.2: Comcare 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures (if applicable)						
Savings from External						
Labour - further extension (a)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	(40)
Total		-	-	-	-	(40)
Total payment measures						
Administered		-	-	-	-	-
Departmental		-	-	-	-	(40)
Total		-	-	-	-	(40)

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

(a) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

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

Comcare

The most recent corporate plan for Comcare can be found at:
<https://www.comcare.gov.au/about/governance/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.comcare.gov.au/about/governance/annual-report>

Seacare Authority

The most recent corporate plan for the Seacare Authority can be found at:
<https://www.seacare.gov.au/about-us/governance-and-accountability/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.seacare.gov.au/about-us/governance-and-accountability/annual-report>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote and enable safe and healthy work

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Promote and enable safe and healthy work					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Comcare Departmental					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	6,679	6,240	6,375	6,450	6,533
Grants received from portfolio department	56,066	50,039	47,629	45,860	45,438
Expenses not requiring appropriation in the budget year	(5,257)	(3,321)	(3,316)	(3,230)	(3,239)
Revenues from industry sources	26,811	28,019	28,818	29,599	30,175
Revenues from other independent sources	327,407	343,430	339,472	343,844	353,496
Total expenses for Program 1.1	411,706	424,407	418,978	422,523	432,403
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	6,679	6,240	6,375	6,450	6,533
Grants received from portfolio department	56,066	50,039	47,629	45,860	45,438
Expenses not requiring appropriation in the budget year	(5,257)	(3,321)	(3,316)	(3,230)	(3,239)
Revenues from industry sources	26,811	28,019	28,818	29,599	30,175
Revenues from other independent sources	327,407	343,430	339,472	343,844	353,496
Total expenses for Outcome 1	411,706	424,407	418,978	422,523	432,403
	2024-25	2025-26			
Average staffing level (number)	646	646			

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

Table 2.1.2: Performance measures for Outcome 1 - Comcare

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Promote and enable safe and healthy work		
Key activities	<ul style="list-style-type: none"> • Be a leader in prevention of psychological injuries in particular, and increase our influence, appropriately sharing insights to more effectively drive positive change with employers and employees • Improve return to work outcomes focusing on psychological injuries, influencing and collaborating to deliver support and interventions that better meet the recovery needs of employees • Uplift technological capabilities to enable easy access to meaningful insights from data that support both strategic decisions and day-to-day operations and transparent and consistent engagement • Reinforce the organisation’s purpose, with impact through empowered leadership and decision making at all levels and optimise our governance, performance, funding and resource allocation models • Uplift our organisational capability to co-design and deliver services that anticipate and meet client needs and adapt to changing circumstances 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Evaluation confirms planned outcomes of targeted prevention initiatives are achieved, and informs insights to share with the jurisdiction	Target: Design and implement an evaluation framework to measure positive change in employers and employees Assessment: on track
	Average Commonwealth premium rate	Target: 1% of payroll or lower Assessment: on track
	% of entities that report improved work health and safety practices as a result of Comcare’s compliance and enforcement activities	Target: Establish a baseline and define targets for 2025–26 and beyond Assessment: on track
	% of determinations on injury and disease claims for compensation are made within statutory timeframes	Target a: 100% of determinations made for injury claims are made within 20 calendar days Assessment: not achieved Target b: 100% of decisions made for disease claims are made within 60 calendar days Assessment: not achieved
	% return to work rate	Target: 85% for accepted claims initially determined within the previous 24 months Assessment: on track
	Maturity rating against Comcare’s Data & Analytics Maturity Model	Target: Data maturity rating of level 2 or above Assessment: on track

Outcome 1 – Promote and enable safe and healthy work		
Current Year 2024–25 (continued)	% of stakeholders that report satisfaction with access to our data and reporting products	Target: Establish a baseline and define targets for 2025–26 and beyond Assessment: achieved
	Leadership index ratings based on the APS Employee Census and internal pulse polls	Target: Establish a baseline and define targets for 2025–26 and beyond Assessment: on track
	Employee engagement with Comcare's purpose and objectives scores based on the APS Employee Census and internal pulse polls	Target: Establish a baseline and define targets for 2025–26 and beyond Assessment: on track
	Minimum funding ratio	110% (minimum threshold) Assessment: on track
	Administrative cost ratio	Target: 15 – 25% Assessment: on track
	% overall client satisfaction with services	Target a: Employer satisfaction rating of 75% Assessment: on track Target b: Design a new mechanism for measuring employee satisfaction Assessment: on track
	Maturity rating against a client service design and delivery maturity model	Target: Client service design and delivery maturity model identified, and baseline maturity rating obtained to define targets for 2025–26 and beyond Assessment: on track
Year	Performance measures (a)	Planned performance results (b)
Budget Year 2025–26	Prevention initiatives are targeted and inform insights to share with the jurisdiction	Target: Evaluation confirms planned outcomes of prevention initiatives are achieved and insights are shared with the jurisdiction
	Average Commonwealth premium rate	Target: 1% of payroll or lower
	Improved WHS knowledge, systems and practices as a result of Comcare's activities (c)	Target a: 100% of compliance and enforcement activities where PCBU non-compliance is observed are monitored until the PCBU achieves compliance Target b: Will be confirmed in Corporate Plan 2025–26
	% of determinations on injury and disease claims for compensation are made within statutory timeframes	Target: 100% of determinations are made within: <ul style="list-style-type: none"> • 20 calendar days for injury claims • 60 calendar days for disease claims
	% Return to work rate	Target: 85% for accepted claims initially determined within the previous 24 months

Outcome 1 – Promote and enable safe and healthy work		
Budget Year 2025–26 (continued)	Data and analytics maturity rating	Target will be confirmed in Corporate Plan 2025–26 (d)
	% of Employers that report satisfaction with access to our data and reporting products	Target will be confirmed in Corporate Plan 2025–26
	% Leadership performance ratings	Target will be confirmed in Corporate Plan 2025–26
	% Employee engagement with Comcare’s purpose and objectives ratings	Target will be confirmed in Corporate Plan 2025–26
	Minimum funding ratio	Target: 110% (minimum threshold)
	Administrative cost ratio	Target: 15 – 25%
	% Overall client satisfaction with services	Target a: Target will be confirmed in Corporate Plan 2025–26 Target b: Implement Comcare’s mechanism for measuring employee satisfaction.
	Client service design and delivery maturity rating	Target: Client service design and delivery maturity model adopted
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes resulting from 2025–26 Budget Measures: Nil.		

(a)(b) Comcare has made minor changes to some performance measures and targets for 2025–26 to refine language or demonstrate the next stage in maturity. Changes will be reflected in the Corporate Plan 2025–26.

(c) This measure is replacing ‘% of entities that report improved work health and safety practices as a result of Comcare’s compliance and enforcement activities’.

(d) Target will be different from Corporate Plan 2024–25 following a decision to transition to the APS Data Maturity Assessment Tool.

Table 2.1.3: Performance measures for Outcome 1 – Seacare Authority

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme and maintain a scheme safety net that is able to meet its liabilities.		
Key activities	<ul style="list-style-type: none"> • Monitor the operation of the OHS(MI) Act and promote compliance • Proactively engage with the jurisdiction on safety issues, including activities undertaken against the Seacare Authority/Australian Maritime Safety Authority Occupational Health and Safety Plan • Promote better practice occupational health and safety through information and guidance and other agreed cost neutral initiatives • Drive improvement in return to work outcomes in the scheme through collaboration with health experts, providers and scheme stakeholders • Promote better practice claims management through provision of relevant information for employees and employers to improve decision making and dispute resolution • Educate scheme stakeholders to facilitate compliance with legislated reporting and payment obligations • Undertake a biennial (or more frequent if required) actuarial review of the Fund to determine an appropriate reserve target and levy rate • Monitor potential liabilities or other factors that may reduce the Fund and ensure appropriate actions are taken in a timely manner 	
Year	Performance measures	Expected performance results
Current Year 2024–25	The Seacare Authority promotes healthy and safe workplaces	Target 1. Seacare Members and scheme participants have reporting available on scheme OHS performance to allow for identification and review of trends and opportunities to promote health and safety Assessment: On track
	The Seacare Authority promotes healthy and safe workplaces The Seacare Authority promotes timely rehabilitation and compensation	Target 2. Action taken in accordance with the OHS Plan and otherwise as required Assessment: On track Target 3. The Seacare Authority has policies and guidance which are adapted to health and safety needs of scheme participants Assessment: On track
	The Seacare Authority promotes timely rehabilitation and compensation	Target 1. Action is taken by the Seacare Authority to promote appropriate and timely rehabilitation and compensation activities Assessment: On track

Outcome 1 – Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme and maintain a scheme safety net that is able to meet its liabilities.		
		<p>Target 2. Feedback indicates that scheme stakeholders are, on average, satisfied with the availability, currency and content of guidance on claims management Assessment: On track</p> <p>Target 3. Employer reporting obligations under the Seafarers Act and Levy Collection Act provided within required timeframes Assessment: On track</p>
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities	<p>Target 1. Target cash reserve and recommended levy rate reviewed and determined (as appropriate) at a quarterly meeting of the Seacare Authority Assessment: On track</p> <p>Target 2. Full and proper payment of levies and reporting of berths by employers as required by the Seafarers Act and Levy Collection Act Assessment: On track</p> <p>Target 3. Factors that may reduce the Fund are identified, monitored and appropriate action taken Assessment: On track</p>
Year	Performance measures (a)	Planned performance results (b)
Budget Year 2025–26	The Seacare Authority promotes healthy and safe workplaces	Target: Seacare Members and scheme participants have reporting available on scheme OHS performance and trends, and the Seacare Authority uses this to promote health and safety in the jurisdiction
	The Seacare Authority promotes timely rehabilitation and compensation	Target: Seacare Members have reporting available on scheme rehabilitation and claims performance and trends, and uses this to promote appropriate and timely rehabilitation and compensation activities
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities	<p>Target 1. Target cash reserve and recommended levy rate reviewed at a quarterly meeting of the Seacare Authority</p> <p>Target 2. Full and proper payment of levies and reporting of berths by employers as required by the Seafarers Act and Levy Collection Act</p> <p>Target 3. Factors that may reduce the Fund are identified, monitored and appropriate action taken</p>

Outcome 1 – Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme and maintain a scheme safety net that is able to meet its liabilities.		
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

(a)(b) Targets relating to the availability of policies and guidance, as well as seeking stakeholder feedback on this guidance, have been removed, with targets to reflect the Seacare Authority's focus on promotion of information based on observable trends.

The target relating to compliance with reporting has been removed, as the reduction in scheme employers has made this difficult to measure. Compliance with reporting obligations will continue to be monitored as part of ongoing operations.

Progression of activities under the Seacare Authority/AMSA OHS Plan has been removed and will be monitored as part of the Seacare Authority's ongoing operations.

Further detail will be provided through the Seacare Authority's 2025–26 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The difference between the available resources shown in Table 1.1: Comcare Resource Statement and Table 3.1: Comprehensive Income Statement is due to prior year amounts available in 2025–26, and non-cash movements in the value of the workers' compensation claims liability and notional interest receipts. The prior year amounts relate to retained premium funds, which are held to discharge future premium claims liabilities. Table 3.2: Budgeted Departmental Balance Sheet also includes significant financial assets (appropriations receivable) which will fund claim payments over the lifetime of the outstanding claims liabilities.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Income

Comcare's total income in 2025–26 is \$424.4 million, compared to \$411.7 million in 2024–25 (an increase of \$12.7 million).

Expenses

Comcare's total expenses in 2025–26 is \$424.4 million, compared to \$411.7 million in 2024–25 (an increase of \$12.7 million).

Operating result

Comcare has budgeted for a break-even operating result in 2025–26.

Cash

Comcare's cash and cash equivalents increased in 2025–26 from \$440.8 million to \$472.5 million (by \$31.7 million), as premium related income was higher than premium related expenses.

Claims liability

Comcare has three separate claims liabilities:

- Premium workers' compensation claims — these relate to workers' compensation claims from premium-paying agencies with a date of injury on or after 1 July 1989.
- Pre-premium workers' compensation claims — these relate to workers' compensation claims with a date of injury before 1 July 1989. It is expected that pre-premium claims liabilities will decrease over time as claims are settled.
- Asbestos-related common law claims — these relate to asbestos-related claims where the Commonwealth has a liability.

In the 2025–26 Portfolio Budget Statements, all claims liability provisions are based on independent actuarial valuations on the basis of the central estimate plus a risk margin that would achieve a 75 per cent probability of sufficiency.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	95,984	98,642	101,663	105,036	108,523
Suppliers	34,340	38,800	39,462	38,707	39,434
Depreciation and amortisation	10,795	11,714	11,714	11,714	11,714
Finance costs	119	123	123	123	123
Write-down and impairment of assets	16,346	6,691	(9,115)	(20,961)	(28,829)
Claims payments	238,024	239,778	244,754	250,853	258,853
Claims - movement in liabilities	16,098	28,659	30,377	37,051	42,585
Total expenses	411,706	424,407	418,978	422,523	432,403
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,810	3,400	3,002	2,018	3,202
Licence fees	26,811	28,019	28,818	29,599	30,175
Regulatory contributions	30,199	31,556	32,454	33,331	33,979
Interest	28,973	28,474	25,016	21,495	20,315
Grants received from portfolio department	56,066	50,039	47,629	45,860	45,438
Workers' compensation premiums	263,425	280,000	279,000	287,000	296,000
Total own-source revenue	410,284	421,488	415,919	419,303	429,109
Gains					
Other receivables	(5,257)	(3,321)	(3,316)	(3,230)	(3,239)
Total gains	(5,257)	(3,321)	(3,316)	(3,230)	(3,239)
Total own-source income	405,027	418,167	412,603	416,073	425,870
Net (cost of)/contribution by services	(6,679)	(6,240)	(6,375)	(6,450)	(6,533)
Revenue from Government	6,679	6,240	6,375	6,450	6,533
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	440,822	472,567	497,616	518,689	539,218
Trade and other receivables	2,190,894	2,180,882	2,186,682	2,204,413	2,230,003
Other financial assets	23,971	23,971	23,971	23,971	23,971
Total financial assets	2,655,687	2,677,420	2,708,269	2,747,073	2,793,192
Non-financial assets					
Land and buildings	17,694	28,326	22,629	43,303	36,377
Property, plant and equipment	3,924	2,662	4,180	4,698	4,466
Intangibles	9,150	7,274	6,198	4,222	2,246
Other non-financial assets	2,339	2,339	2,339	2,339	2,339
Total non-financial assets	33,107	40,601	35,346	54,562	45,428
Total assets	2,688,794	2,718,021	2,743,615	2,801,635	2,838,620
LIABILITIES					
Payables					
Suppliers	6,836	6,835	6,835	6,835	6,835
Other payables	3,585	3,585	3,585	3,585	3,585
Total payables	10,421	10,420	10,420	10,420	10,420
Interest bearing liabilities					
Leases	15,851	16,420	11,637	32,606	27,006
Total interest bearing liabilities	15,851	16,420	11,637	32,606	27,006
Provisions					
Employee provisions	20,644	20,644	20,644	20,644	20,644
Other provisions	2,622,876	2,651,535	2,681,912	2,718,963	2,761,548
Total provisions	2,643,520	2,672,179	2,702,556	2,739,607	2,782,192
Total liabilities	2,669,792	2,699,019	2,724,613	2,782,633	2,819,618
Net assets	19,002	19,002	19,002	19,002	19,002
EQUITY*					
Parent entity interest					
Contributed equity	7,717	7,717	7,717	7,717	7,717
Reserves	9,301	9,301	9,301	9,301	9,301
Retained surplus (accumulated deficit)	1,984	1,984	1,984	1,984	1,984
Total parent entity interest	19,002	19,002	19,002	19,002	19,002
Total equity	19,002	19,002	19,002	19,002	19,002

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	1,984	9,301	-	7,717	19,002
Adjusted opening balance	1,984	9,301	-	7,717	19,002
Estimated closing balance as at 30 June 2026	1,984	9,301	-	7,717	19,002
Closing balance attributable to the Australian Government	1,984	9,301	-	7,717	19,002

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,679	6,240	6,375	6,450	6,533
Receipts from Government	56,066	50,039	47,629	45,860	45,438
Sale of goods and rendering of services	61,820	62,975	64,274	64,948	67,356
Interest	28,973	28,474	25,016	21,495	20,315
GST receipt from customers	16,239	16,239	16,239	16,239	16,239
Workers' compensation premiums	263,425	280,000	278,999	287,000	296,000
Total cash received	433,202	443,967	438,532	441,992	451,881
Cash used					
Employees	95,984	98,642	101,663	105,036	108,523
Suppliers	34,341	38,801	39,462	38,707	39,434
GST payment to suppliers	6,592	6,592	6,592	6,592	6,592
Net GST paid	9,647	9,647	9,647	9,647	9,647
Interest payments on lease liability	119	123	123	123	123
Claims Payments	238,025	239,778	244,754	250,853	258,853
Other	3,777	-	-	-	-
Total cash used	388,485	393,583	402,241	410,958	423,172
Net cash from/(used by) operating activities	44,717	50,384	36,291	31,034	28,709
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	2,402	11,925	4,380	2,930	2,180
Total cash used	2,402	11,925	4,380	2,930	2,180
Net cash from/(used by) investing activities	(2,402)	(11,925)	(4,380)	(2,930)	(2,180)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	6,415	6,714	6,862	7,031	6,000
Total cash used	6,415	6,714	6,862	7,031	6,000
Net cash from/(used by) financing activities	(6,415)	(6,714)	(6,862)	(7,031)	(6,000)
Net increase/(decrease) in cash held	35,900	31,745	25,049	21,073	20,529
Cash and cash equivalents at the beginning of the reporting period	404,922	440,822	472,567	497,616	518,689
Cash and cash equivalents at the end of the reporting period	440,822	472,567	497,616	518,689	539,218

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	2,402	11,925	4,380	2,930	2,180
TOTAL	2,402	11,925	4,380	2,930	2,180
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,883	19,208	6,459	30,930	2,580
less: ROU Additions	(2,481)	(7,283)	(2,079)	(28,000)	(400)
Total cash used to acquire assets	2,402	11,925	4,380	2,930	2,180

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	26,229	11,278	29,222	66,729
Gross book value - ROU assets	39,044	372	-	39,416
Accumulated depreciation/ amortisation and impairment	(23,356)	(7,656)	(20,072)	(51,084)
Accumulated depreciation/amortisation and impairment - ROU assets	(24,223)	(70)	-	(24,293)
Opening net book balance	17,694	3,924	9,150	30,768
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	11,175	200	550	11,925
By purchase - other - ROU assets	7,283	-	-	7,283
Total additions	18,458	200	550	19,208
Other movements				
Depreciation/amortisation expense	(1,541)	(1,278)	(2,426)	(5,245)
Depreciation/amortisation on ROU assets	(6,285)	(184)	-	(6,469)
Disposals				-
ROU assets - Gross book value	(6,723)	-	-	(6,723)
ROU assets - Accumulated amortisation	6,723	-	-	6,723
Total other movements	(7,826)	(1,462)	(2,426)	(11,714)
As at 30 June 2026				
Gross book value	37,404	11,478	29,772	78,654
Gross book value - ROU assets	39,604	372	-	39,976
Accumulated depreciation/ amortisation and impairment	(24,897)	(8,934)	(22,498)	(56,329)
Accumulated depreciation/amortisation and impairment - ROU assets	(23,785)	(254)	-	(24,039)
Closing net book balance	28,326	2,662	7,274	38,262

Prepared on Australian Accounting Standards basis.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	27	-	28	-	29
Total expenses administered on behalf of Government	27	-	28	-	29
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	35	34	33	32	31
Total non-taxation revenue	35	34	33	32	31
Total own-source revenue administered on behalf of Government	35	34	33	32	31
Total own-sourced income administered on behalf of Government	35	34	33	32	31
Net (cost of)/contribution by services	8	34	5	32	2

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash held in the Official Public Account - special accounts	2,602	2,636	2,641	2,673	2,675
Trade and other receivables	1,909	1,754	1,595	1,434	1,269
Total financial assets	4,511	4,390	4,236	4,107	3,944
Total assets administered on behalf of Government	4,511	4,390	4,236	4,107	3,944
LIABILITIES					
Payables					
Workers' compensation claims payables	1,909	1,754	1,595	1,434	1,269
Total payables	1,909	1,754	1,595	1,434	1,269
Provisions					
Workers' compensation claims provisions	322	322	322	322	322
Total provisions	322	322	322	322	322
Total liabilities administered on behalf of Government	2,231	2,076	1,917	1,756	1,591
Net assets/(liabilities)	2,280	2,314	2,319	2,351	2,353

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	3	-	3	-	3
Other	180	189	192	193	196
Total cash received	183	189	195	193	199
Cash used					
Suppliers	27	-	28	-	29
Net GST paid	3	-	3	-	3
Other	152	155	159	161	165
Total cash used	182	155	190	161	197
Net cash from/(used by) operating activities	1	34	5	32	2
Net increase/(decrease) in cash held	1	34	5	32	2
Cash from Official Public Account for:					
- Special accounts	182	155	190	161	197
Total cash from Official Public Account	182	155	190	161	197
Cash to Official Public Account for:					
- Special accounts	183	189	195	193	199
Total cash to Official Public Account	183	189	195	193	199

Prepared on Australian Accounting Standards basis.

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

Comcare has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

Comcare has no administered assets therefore Table 3.11 is not presented.

Fair Work Commission

Entity resources and planned performance

Fair Work Commission

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Fair Work Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Fair Work Commission (the Commission) is the independent national workplace relations tribunal and registered organisations regulator established by the *Fair Work Act 2009* (Fair Work Act). The Commission is responsible for administering provisions of the Fair Work Act and the *Fair Work (Registered Organisations) Act 2009* (Registered Organisations Act). The Commission also has powers under the *Net Zero Economy Authority Act 2024* (NZE Act).

The Commission consists of a President, Vice Presidents, Deputy Presidents, Commissioners and Expert Panel Members, supported by the General Manager and highly skilled staff.

The Commission exercises its functions and powers in accordance with the Fair Work Act. These functions and powers include:

- setting and annually reviewing the national minimum wage and minimum wages in modern awards
- making and varying modern awards
- making orders for equal remuneration
- assisting the bargaining process for enterprise agreements
- approving, varying and terminating enterprise agreements
- making orders to facilitate enterprise bargaining (including orders for ballots on protected industrial action and good faith bargaining) and dealing with bargaining disputes
- making labour hire arrangement orders
- making orders to stop or suspend industrial action
- making minimum standards orders and guidelines for employee-like workers and regulated road transport contractors
- making road transport contractual chain orders and guidelines
- registering regulated worker collective agreements, including their variation and termination

- promoting cooperative and productive workplace relations and preventing disputes
- dealing with unfair dismissal claims
- dealing with general protections and unlawful termination claims
- dealing with claims to stop workplace bullying and sexual harassment disputes in connection with work
- dealing with disputes in relation to flexible working arrangements, unpaid parental leave and changes from casual to full-time or part-time employment
- dealing with right to disconnect disputes and stop orders
- dealing with unfair contract terms claims from independent contractors
- dealing with disputes brought to the Commission under the dispute resolution procedures of modern awards and enterprise agreements
- dealing with regulated worker disputes about unlawful deactivation and unfair contract termination
- administering and issuing entry permits.

The Commission is the independent regulator of registered organisations with functions under the Registered Organisations Act. These functions include:

- registration, amalgamation and cancellation of registered organisations
- making and altering registered organisations' rules
- proactively educating registered organisations about their financial and other reporting responsibilities
- conducting inquiries, investigations and litigations about registered organisation finances and financial administration
- receiving, assessing and publishing financial reports, annual returns, notifications of change and registration of auditors
- approving financial training packages and assessing exemptions from financial training
- arranging elections for officers
- receiving protected disclosures under the whistleblower scheme.

The Commission is empowered to make community of interest determinations under section 57 of the NZEA Act, on application by the CEO of the Net Zero Economy Authority.

The Commission is responsible for delivering a single planned outcome: ‘Simple, fair and flexible workplace relations for employees, employers and others through the exercise of powers to set and vary minimum wages, standards and modern awards, facilitate collective bargaining, approve agreements, deal with disputes and promote the financial transparency and effective governance of registered organisations.’

To achieve this outcome, the Commission’s major priorities in 2025–26 include ensuring the Commission is:

- accessible to all by supporting simple, fair and flexible workplace relations
- transparent and accountable to the public
- maintaining high performance by embracing innovation and digital transformation
- progressing major cases that affect pay and conditions across the national economy or that are likely to be of significant interest to the public
- effective in supporting registered organisations to voluntarily comply with their obligations under the Registered Organisations Act and foster cultures of good governance and financial reporting and accountability
- supported by a skilled and capable workforce.

Further information about the activities of the Commission can be found at the Commission’s website, www.fwc.gov.au, and in the Commission’s Corporate Plan, www.fwc.gov.au/about-us/reporting-and-publications.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Fair Work Commission resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	44,806	49,257
Departmental appropriation (b)	111,036	111,084
s74 External Revenue (c)	210	210
Departmental capital budget (d)	8,451	2,945
Total departmental annual appropriations	<u>164,503</u>	<u>163,496</u>
Total departmental resourcing	164,503	163,496
Administered		
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	500	500
Total administered resourcing	<u>500</u>	<u>500</u>
Total resourcing for Fair Work Commission	165,003	163,996
	2024-25	2025-26
Average staffing level (number)	<u>417</u>	<u>417</u>

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

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) DCBs are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to the Fair Work Commission are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Fair Work Commission 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Savings from External Labour – further extension (a)					
Departmental payment	-	-	-	-	(1,646)
Total	-	-	-	-	(1,646)
Total payment measures					
Departmental	-	-	-	-	(1,646)
Total	-	-	-	-	(1,646)

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

(a) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

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

The most recent corporate plan for the Fair Work Commission can be found at:
<https://www.fwc.gov.au/about-us/reporting-and-publications>

The most recent annual performance statement can be found at:
<https://www.transparency.gov.au/publications>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Simple, fair and flexible workplace relations for employees, employers and others through the exercise of powers to set and vary minimum wages, standards and modern awards, facilitate collective bargaining, approve agreements, deal with disputes and promote the financial transparency and effective governance of registered organisations.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Simple, fair and flexible workplace relations for employees, employers and others through the exercise of powers to set and vary minimum wages, standards and modern awards, facilitate collective bargaining, approve agreements, deal with disputes and promote the financial transparency and effective governance of registered organisations.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.					
Departmental expenses					
Departmental appropriation	101,621	101,362	102,929	106,976	106,857
s74 External Revenue (a)	210	210	50	50	50
Expenses not requiring appropriation in the Budget year (b)	15,005	15,261	13,653	13,727	14,452
Departmental total	116,836	116,833	116,632	120,753	121,359
Total expenses for program 1.1	116,836	116,833	116,632	120,753	121,359
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	101,621	101,362	102,929	106,976	106,857
s74 External Revenue (a)	210	210	50	50	50
Expenses not requiring appropriation in the Budget year (b)	15,005	15,261	13,653	13,727	14,452
Departmental total	116,836	116,833	116,632	120,753	121,359
Total expenses for Outcome 1	116,836	116,833	116,632	120,753	121,359
	2024-25	2025-26			
Average staffing level (number)	417	417			

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and free of charges such as audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Simple, fair and flexible workplace relations for employees, employers and others through the exercise of powers to set and vary minimum wages, standards and modern awards, facilitate collective bargaining, approve agreements, deal with disputes and promote the financial transparency and effective governance of registered organisations.		
Program 1.1 – Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.		
Exercising powers under the <i>Fair Work Act 2009</i> in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.		
Exercising powers under the <i>Fair Work (Registered Organisations) Act 2009</i> in a manner that seeks to embed within organisations a culture of good governance, voluntary compliance with the law and high standards of accountability to their members.		
Key activities (a)	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> <i>set and vary minimum wages and modern awards and make minimum standards for some workers and contractors</i> <i>facilitate collective bargaining and approve agreements</i> <i>deal with disputes</i> <i>promote the effective governance of registered organisations.</i> 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Annual wage review to be completed to enable an operative date of 1 July	Target: Publication by 30 June On track
	Timely finalisation of matters	Target: 50% finalised within 8 weeks Target: 90% finalised within 16 weeks On track
	Timely approval of enterprise agreements approved without undertakings or amendments	Target: 50% approved within 32 days On track
	Timely finalisation of lodgments to arrange registered organisations elections	Target: 50% finalised within 4 weeks Target: 90% finalised within 8 weeks On track
Year	Performance measures	Planned performance results
Budget Year (b) 2025–26	As per 2024–25	As per 2024–25
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil.		

(a) Changes to key activities that were introduced in the Fair Work Commission Corporate Plan 2024–25 are shown in italics.

(b) Performance measures are currently under review. Any changes to the measures will be set out in the Fair Work Commission Corporate Plan 2025–26.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The Commission has no material differences between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Commission is budgeting for an operating loss of \$5.5 million for the 2025–26 financial year. This figure is equal to the unappropriated depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$111.1 million and total expenses \$116.8 million in 2025–26.

Total assets at the end of the 2025–26 year are estimated to be \$96.1 million. The majority of the assets represent receivables (appropriation receivables), property leased assets and property fit outs.

Total liabilities for 2025–26 are estimated at \$53.1 million. The largest liability items are property lease liabilities and accrued employee entitlements.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	70,513	72,790	74,088	75,827	75,915
Suppliers	30,606	28,035	28,089	28,807	28,077
Depreciation and amortisation (a)	14,948	15,204	13,596	13,670	14,395
Finance costs	769	804	859	2,449	2,972
Total expenses	116,836	116,833	116,632	120,753	121,359
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	160	160	-	-	-
Other	107	107	107	107	107
Total own-source revenue	267	267	107	107	107
Total own-source income	267	267	107	107	107
Net (cost of)/contribution by services	(116,569)	(116,566)	(116,525)	(120,646)	(121,252)
Revenue from Government	111,036	111,084	112,974	114,505	115,451
Surplus/(deficit) attributable to the Australian Government	(5,533)	(5,482)	(3,551)	(6,141)	(5,801)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(5,533)	(5,482)	(3,551)	(6,141)	(5,801)
Total comprehensive income/(loss) attributable to the Australian Government	(5,533)	(5,482)	(3,551)	(6,141)	(5,801)

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

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(5,533)	(5,482)	(3,551)	(6,141)	(5,801)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,983	6,437	4,908	4,886	4,886
plus: depreciation/amortisation expenses for ROU assets (b)	8,965	8,767	8,688	8,784	9,509
less: lease principal repayments (b)	9,415	9,722	10,045	7,529	8,594
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	465	465	465	465	465
Trade and other receivables	44,603	44,603	44,603	44,603	44,603
Total financial assets	45,068	45,068	45,068	45,068	45,068
Non-financial assets					
Land and buildings	48,356	41,362	38,188	62,215	51,038
Property, plant and equipment	7,141	6,693	6,073	5,497	5,359
Intangibles	2,986	1,435	1,413	1,413	1,413
Other non-financial assets	1,573	1,573	1,573	1,573	1,573
Total non-financial assets	60,056	51,063	47,247	70,698	59,383
Total assets	105,124	96,131	92,315	115,766	104,451
LIABILITIES					
Payables					
Suppliers	1,939	1,939	1,939	1,939	1,939
Other payables	1,771	1,771	1,771	1,771	1,771
Total payables	3,710	3,710	3,710	3,710	3,710
Interest bearing liabilities					
Leases	38,056	31,600	28,332	54,883	46,289
Total interest bearing liabilities	38,056	31,600	28,332	54,883	46,289
Provisions					
Employee provisions	17,835	17,835	17,835	17,835	17,835
Total provisions	17,835	17,835	17,835	17,835	17,835
Total liabilities	59,601	53,145	49,877	76,428	67,834
Net assets	45,523	42,986	42,438	39,338	36,617
EQUITY*					
Contributed equity	69,334	72,279	75,282	78,323	81,403
Reserves	19,676	19,676	19,676	19,676	19,676
Retained surplus (accumulated deficit)	(43,487)	(48,969)	(52,520)	(58,661)	(64,462)
Total equity	45,523	42,986	42,438	39,338	36,617

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(43,487)	19,676	69,334	45,523
Adjusted opening balance	(43,487)	19,676	69,334	45,523
Comprehensive income				
Surplus/(deficit) for the period	(5,482)	-	-	(5,482)
Total comprehensive income	(5,482)	-	-	(5,482)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	2,945	2,945
Sub-total transactions with owners	-	-	2,945	2,945
Estimated closing balance as at 30 June 2026	(48,969)	19,676	72,279	42,986
Closing balance attributable to the Australian Government	(48,969)	19,676	72,279	42,986

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	111,788	111,084	112,974	114,505	115,451
Sale of goods and rendering of services	160	160	-	-	-
Other	50	50	50	50	50
Total cash received	111,998	111,294	113,024	114,555	115,501
Cash used					
Employees	70,513	72,790	74,088	75,827	75,915
Suppliers	30,549	27,978	28,032	28,750	28,020
Interest payments on lease liability	769	804	859	2,449	2,972
Total cash used	101,831	101,572	102,979	107,026	106,907
Net cash from/(used by) operating activities	10,167	9,722	10,045	7,529	8,594
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	9,203	2,945	3,003	3,041	3,080
Total cash used	9,203	2,945	3,003	3,041	3,080
Net cash from/(used by) investing activities	(9,203)	(2,945)	(3,003)	(3,041)	(3,080)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	8,451	2,945	3,003	3,041	3,080
Total cash received	8,451	2,945	3,003	3,041	3,080
Cash used					
Principal payments on lease liability	9,415	9,722	10,045	7,529	8,594
Total cash used	9,415	9,722	10,045	7,529	8,594
Net cash from/(used by) financing activities	(964)	(6,777)	(7,042)	(4,488)	(5,514)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	465	465	465	465	465
Cash and cash equivalents at the end of the reporting period	465	465	465	465	465

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	8,451	2,945	3,003	3,041	3,080
Total new capital appropriations	8,451	2,945	3,003	3,041	3,080
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	8,451	2,945	3,003	3,041	3,080
Total items	8,451	2,945	3,003	3,041	3,080
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	9,203	2,945	3,003	3,041	3,080
TOTAL	9,203	2,945	3,003	3,041	3,080
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	9,203	2,945	3,003	3,041	3,080
Total cash used to acquire assets	9,203	2,945	3,003	3,041	3,080

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	21,245	10,326	6,720	38,291
Gross book value - ROU assets	94,729	286	-	95,015
Accumulated depreciation/ amortisation and impairment	(5,748)	(3,209)	(3,734)	(12,691)
Accumulated depreciation/amortisation and impairment - ROU assets	(61,870)	(262)	-	(62,132)
Opening net book balance	48,356	7,141	2,986	58,483
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	1,500	1,445	-	2,945
By purchase - appropriation ordinary annual services - ROU assets	3,054	212	-	3,266
Total additions	4,554	1,657	-	6,211
Other movements				
Depreciation/amortisation expense	(2,838)	(2,048)	(1,551)	(6,437)
Depreciation/amortisation on ROU assets	(8,710)	(57)	-	(8,767)
Total other movements	(11,548)	(2,105)	(1,551)	(15,204)
As at 30 June 2026				
Gross book value	22,745	11,771	6,720	41,236
Gross book value - ROU assets	97,783	498	-	98,281
Accumulated depreciation/ amortisation and impairment	(8,586)	(5,257)	(5,285)	(19,128)
Accumulated depreciation/amortisation and impairment - ROU assets	(70,580)	(319)	-	(70,899)
Closing net book balance	41,362	6,693	1,435	49,490

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	1,200	1,200	1,200	1,200	1,200
Total non-taxation revenue	1,200	1,200	1,200	1,200	1,200
Total own-source revenue administered on behalf of Government	1,200	1,200	1,200	1,200	1,200
Total own-sourced income administered on behalf of Government	1,200	1,200	1,200	1,200	1,200
Net (cost of)/contribution by services	1,200	1,200	1,200	1,200	1,200
Total comprehensive income/(loss)	1,200	1,200	1,200	1,200	1,200

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	7	7	7	7	7
Total financial assets	7	7	7	7	7
Total assets administered on behalf of Government	7	7	7	7	7
LIABILITIES					
Payables					
Other payables	509	509	509	509	509
Total payables	509	509	509	509	509
Total liabilities administered on behalf of Government	509	509	509	509	509
Net assets/(liabilities)	(502)	(502)	(502)	(502)	(502)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,078	1,700	1,700	1,700	1,700
Total cash received	1,078	1,700	1,700	1,700	1,700
Cash used					
Other	500	500	500	500	500
Total cash used	500	500	500	500	500
Net cash from/(used by) operating activities	578	1,200	1,200	1,200	1,200
Net increase/(decrease) in cash held	578	1,200	1,200	1,200	1,200
Cash and cash equivalents at beginning of reporting period	7	7	7	7	7
Cash from Official Public Account for:					
- Appropriations	500	500	500	500	500
Total cash from Official Public Account	500	500	500	500	500
Cash to Official Public Account for:					
- Appropriations	(1,078)	(1,700)	(1,700)	(1,700)	(1,700)
Total cash to Official Public Account	(1,078)	(1,700)	(1,700)	(1,700)	(1,700)
Cash and cash equivalents at end of reporting period	7	7	7	7	7

Prepared on Australian Accounting Standards basis.

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

The Commission has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

The Commission has no administered assets therefore Table 3.11 is not presented.

**Office of the Fair Work
Ombudsman**

**Entity resources and planned
performance**

Office of the Fair Work Ombudsman

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Office of the Fair Work Ombudsman

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of the Fair Work Ombudsman (OFWO) is an independent statutory office created by the *Fair Work Act 2009* (Fair Work Act) on 1 July 2009.

The OFWO is responsible for the delivery of the outcome, 'compliance with workplace relations legislation through advice, education and where necessary enforcement'. Our functions include:

- promoting harmonious, productive and cooperative workplace relations
- promoting and monitoring compliance with Australian workplace laws
- providing education, assistance and advice to employers, employees, outworkers, outworker entities and organisations
- inquiring into and investigating breaches of the Fair Work Act or a fair work instrument, and
- taking appropriate enforcement action, including by commencing court proceedings.

In 2025–26, OFWO will focus on:

- building trust and awareness, working with the community to improve awareness of the services of the OFWO
- providing information, education and advice to employees and employers on workplace rights and obligations
- working with employers and employees and their representatives to resolve workplace disputes and remediate non-compliance with workplace laws
- taking a risk based and proportionate response to compliance and enforcement activities, including undertaking proactive activities guided by our regulatory priorities.

For more information on the corporate activities for the coming year, please refer to OFWO's 2025–26 Corporate Plan, which will set out the detail of strategic objectives, implementation strategies and performance information.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Office of the Fair Work Ombudsman resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	113,552	113,618
Departmental appropriation (c)	177,039	181,916
s74 External Revenue (d)	600	600
Departmental capital budget (e)	6,705	7,194
Total departmental annual appropriations	297,896	303,328
Total departmental resourcing	297,896	303,328
Administered		
Total administered special appropriations	1,500	1,500
Total administered resourcing	1,500	1,500
Total resourcing for the Office of the Fair Work Ombudsman	299,396	304,828
	2024-25	2025-26
Average staffing level (number)	970	997

Prepared on a resourcing (that is, appropriations available) basis.

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes \$3.0 million withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) DCBs and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to the Office of the Fair Work Ombudsman are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Office of the Fair Work Ombudsman 2025–26 Budget measures

Part 1: Measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
Savings from External					
Labour – further extension (a)					
Departmental payment	-	-	-	-	(2,945)
Total	-	-	-	-	(2,945)
Total payment measures					
Departmental	-	-	-	-	(2,945)
Total	-	-	-	-	(2,945)

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

(a) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

OFWO has revised its 2024–25 Corporate Plan, introducing several new performance measures for 2025–26, with continuous efforts to develop further performance measures for the forward years.

Note:

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

The most recent corporate plan for OFWO can be found at:

[Corporate plan - Fair Work Ombudsman](#)

The most recent annual performance statement can be found at:

[Office of the Fair Work Ombudsman Annual Report 2023-24](#)

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Compliance with workplace relations legislation through advice, education and where necessary enforcement.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Compliance with workplace relations legislation through advice, education and where necessary enforcement.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Education Services and Compliance Activities					
To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.					
Administered expenses					
Special appropriations	1,500	1,500	1,500	1,500	1,500
Expenses not requiring appropriation in the Budget year (a)	7,673	7,565	8,126	8,099	8,112
Administered total	9,173	9,065	9,626	9,599	9,612
Departmental expenses					
Departmental appropriations	167,781	172,326	176,991	181,751	184,246
s74 External Revenue (b)	600	600	600	600	600
Expenses not requiring appropriation in the Budget year (c)	16,273	16,222	16,414	18,596	18,632
Departmental total	184,654	189,148	194,005	200,947	203,478
Total expenses for program 1.1	193,827	198,213	203,631	210,546	213,090
<hr/>					
	2024-25	2025-26			
Average staffing level (number)	970	997			

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

(a) Expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the unclaimed monies and doubtful debt expenses.

(b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Compliance with workplace relations legislation through advice, education and where necessary enforcement.		
Program 1.1 – Education Services and Compliance Activities To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
Key activities	<ul style="list-style-type: none"> Undertake a range of activities designed to ensure awareness of and build trust in the OFWO as the federal workplace regulator. Provide information, education, advice and assistance to workers and employers on workplace rights and obligations. Work with employers and workers and their representatives to resolve workplace disputes and remediate non-compliance with workplace laws. Take a risk based and proportionate response to compliance and enforcement activities. Deploy a range of traditional and innovative regulatory approaches to deter serious and systemic non-compliance, which may otherwise have continued undetected. Ensure our employees are engaged, committed, and prepared to achieve the objectives of the OFWO. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	The OFWO will conduct an annual survey to assess the Australian Public's knowledge of the OFWO. (a)	Performance measure is under development
	Percentage of Fair Work Infoline customer survey responses demonstrating a rating of satisfied or better. (b)	Target: >75% On track
	Percentage of Employer Advisory Service customer survey responses demonstrating a rating of satisfied or better where small business customers identified that the information they were provided helped them to understand their workplace rights and obligations. (c)	Target: >75% On track
	Percentage of OFWO website visitor survey responses demonstrating a rating of satisfied or better where information helped them to understand workplace rights and obligations. (d)	Target: >75% On track
	The time taken to finalise Requests for Assistance involving a workplace dispute. (e)	Target: 80% finalised within 60 days On track

Outcome 1 – Compliance with workplace relations legislation through advice, education and where necessary enforcement.		
Program 1.1 – Education Services and Compliance Activities		
To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
	The percentage of investigations finalised in the reporting period using one or more enforcement tools. (f)	Target: >40% On track
	The OFWO will ensure that its priorities are published on the OFWO's website.	Target: To be achieved by 31 July Achieved
	The levels of engagement, commitment and preparedness of OFWO staff in comparison to the APS average determined from the APS Census results. (g)	Target: Equal to or greater than the APS average On track (g)
	Evidence of wellbeing levels of OFWO staff against the APS average determined from the APS Census results. (g)	Target: Equal to or greater than the APS average On track (g)
Year	Performance measures	Planned performance results
Budget Year 2025–26	The OFWO will conduct an annual survey to assess the Australian Public's knowledge of the OFWO.	Performance measure is under development
	Percentage of Fair Work Infoline customer survey responses demonstrating a rating of satisfied or better.	Target: >75%
	Percentage of Employer Advisory Service customer survey responses demonstrating a rating of satisfied or better where small business customers identified that the information they were provided helped them to understand their workplace rights and obligations.	Target: >75%
	Percentage of OFWO website visitor survey responses demonstrating a rating of satisfied or better where information helped them to understand workplace rights and obligations.	Target: >75%
	The time taken to finalise Requests for Assistance involving a workplace dispute.	Target: 80% finalised within 60 days
	The percentage of investigations finalised in the reporting period using one or more enforcement tools.	Target: >40%
	The OFWO will ensure that its priorities are published on the OFWO's website.	Target: To be achieved by 31 July

Outcome 1 – Compliance with workplace relations legislation through advice, education and where necessary enforcement.		
Program 1.1 – Education Services and Compliance Activities		
To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
	The levels of engagement, commitment and preparedness of OFWO staff in comparison to the APS average determined from the APS Census results.	Target: Equal to or greater than the APS average
	Evidence of wellbeing levels of OFWO staff against the APS average determined from the APS Census results.	Target: Equal to or greater than the APS average
Forward Estimates 2026–29	As per 2025–26.	As per 2025–26.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil.		

(a) The performance measures identified as under development in the 2024–25 Corporate Plan remain under development, with KPI 1.1 expected to be finalised in the 2025–26 Corporate Plan.

(b) The performance measure and target remains unchanged from the previous period. The wording has been amended to provide greater clarity that the performance measure relates to the Fair Work Infoline service.

(c) This is a new performance measure that has been introduced to report on the Employer Advisory Service (EAS). The EAS provides advice and assistance to small business employers to help them understand and comply with workplace laws.

(d) The performance measure has been changed, no longer providing quantitative data reporting on digital tool usage. The customer survey reporting on digital tool users remains unchanged.

(e) The performance measure has not changed but a new target was introduced in the 2024–25 reporting period. The new performance measure target reflects changes to OFWO strategic enforcement model as reflected in the new OFWO Compliance and Enforcement Policy.

(f) This is a new performance measure that has been introduced to reflect changes to OFWO strategic enforcement model as reflected in the new OFWO Compliance and Enforcement Policy.

(g) Two new performance measures have been introduced that report on OFWO employees, reporting on the levels of engagement, commitment and preparedness of OFWO staff in comparison to the APS average, and evidence of wellbeing levels of OFWO staff against the APS average. The results are drawn from the APS Employee Census which commences in May each year.

*The acronym for the Office of the Fair Work Ombudsman, as contained in the 2024–25 Corporate Plan, has been changed from FWO to OFWO in this table for consistency in the portfolio budget statements.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

The Office of the Fair Work Ombudsman is budgeting for a break-even result in 2025–26, after excluding \$6.5 million unfunded depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$182.6 million and total expenses \$189.1 million.

Total assets at the end of the 2025–26 financial year are estimated to be \$164.4 million. Most of the assets represent receivables (appropriations receivable), property leased assets and intangibles.

Total liabilities for 2025–26 are estimated at \$50.6 million. The largest liability items are property lease liabilities and accrued employee entitlements.

Administered

The 2025–26 budgeted financial statements have been updated to reflect expense, revenue and provision for unclaimed monies following a change in accounting treatment. The change occurred in the 2023–24 audited financial statements but was not finalised in time for inclusion in the 2024–25 Portfolio Budget Statements.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	120,522	124,505	123,537	120,119	120,119
Suppliers	45,428	46,117	51,312	58,527	61,022
Grants	1,800	1,800	1,800	1,800	1,800
Depreciation and amortisation (a)	16,173	16,122	16,314	18,496	18,532
Finance costs	731	604	1,042	2,005	2,005
Total expenses	184,654	189,148	194,005	200,947	203,478
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	450	450	450	450	450
Other	250	250	250	250	250
Total own-source revenue	700	700	700	700	700
Total own-source income	700	700	700	700	700
Net (cost of)/contribution by services	(183,954)	(188,448)	(193,305)	(200,247)	(202,778)
Revenue from Government	177,039	181,916	186,520	192,000	194,495
Surplus/(deficit) attributable to the Australian Government	(6,915)	(6,532)	(6,785)	(8,247)	(8,283)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(6,915)	(6,532)	(6,785)	(8,247)	(8,283)
Total comprehensive income/(loss) attributable to the Australian Government	(6,915)	(6,532)	(6,785)	(8,247)	(8,283)

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

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(6,915)	(6,532)	(6,785)	(8,247)	(8,283)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	6,712	6,702	6,612	6,948	6,984
plus: depreciation/amortisation expenses for ROU assets (b)	9,461	9,420	9,702	11,548	11,548
less: lease principal repayments (b)	9,258	9,590	9,529	10,249	10,249
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	671	671	671	671	671
Trade and other receivables	114,559	114,625	114,531	114,534	114,534
Total financial assets	115,230	115,296	115,202	115,205	115,205
Non-financial assets					
Land and buildings	18,440	15,265	32,619	52,388	38,973
Property, plant and equipment	2,666	1,950	2,508	1,530	3,372
Intangibles	31,890	29,439	31,437	31,549	31,897
Other non-financial assets	2,440	2,440	2,440	2,440	2,440
Total non-financial assets	55,436	49,094	69,004	87,907	76,682
Total assets	170,666	164,390	184,206	203,112	191,887
LIABILITIES					
Payables					
Suppliers	8,114	8,114	8,114	8,114	8,114
Other payables	3,244	3,294	3,238	3,239	3,239
Total payables	11,358	11,408	11,352	11,353	11,353
Interest bearing liabilities					
Leases	16,384	9,380	28,991	48,926	38,677
Total interest bearing liabilities	16,384	9,380	28,991	48,926	38,677
Provisions					
Employee provisions	29,816	29,832	29,794	29,796	29,796
Total provisions	29,816	29,832	29,794	29,796	29,796
Total liabilities	57,558	50,620	70,137	90,075	79,826
Net assets	113,108	113,770	114,069	113,037	112,061
EQUITY*					
Parent entity interest					
Contributed equity	198,329	205,523	212,607	219,822	227,129
Reserves	5,968	5,968	5,968	5,968	5,968
Retained surplus (accumulated deficit)	(91,189)	(97,721)	(104,506)	(112,753)	(121,036)
Total parent entity interest	113,108	113,770	114,069	113,037	112,061
Total equity	113,108	113,770	114,069	113,037	112,061

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(91,189)	5,968	198,329	113,108
Adjusted opening balance	(91,189)	5,968	198,329	113,108
Comprehensive income				
Surplus/(deficit) for the period	(6,532)	-	-	(6,532)
Total comprehensive income	(6,532)	-	-	(6,532)
of which:				
Attributable to the Australian Government	(6,532)	-	-	(6,532)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	7,194	7,194
Sub-total transactions with owners	-	-	7,194	7,194
Estimated closing balance as at 30 June 2026	(97,721)	5,968	205,523	113,770
Closing balance attributable to the Australian Government	(97,721)	5,968	205,523	113,770

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	185,038	181,850	186,614	191,997	194,495
Sale of goods and rendering of services	580	580	495	495	490
Net GST received	3,528	4,195	5,246	6,010	5,748
Other	150	150	150	150	150
Total cash received	189,296	186,775	192,505	198,652	200,883
Cash used					
Employees	120,221	124,439	123,631	120,116	120,119
Suppliers	48,856	50,212	56,458	64,437	66,710
Net GST paid	130	130	45	45	-
Interest payments on lease liability	731	604	1,042	2,005	2,005
Other	1,800	1,800	1,800	1,800	1,800
Total cash used	171,738	177,185	182,976	188,403	190,634
Net cash from/(used by) operating activities	17,558	9,590	9,529	10,249	10,249
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,005	7,194	7,084	7,215	7,307
Purchase of financial instruments	-	-	-	-	-
Total cash used	15,005	7,194	7,084	7,215	7,307
Net cash from/(used by) investing activities	(15,005)	(7,194)	(7,084)	(7,215)	(7,307)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,705	7,194	7,084	7,215	7,307
Total cash received	6,705	7,194	7,084	7,215	7,307
Cash used					
Principal payments on lease liability	9,258	9,590	9,529	10,249	10,249
Total cash used	9,258	9,590	9,529	10,249	10,249
Net cash from/(used by) financing activities	(2,553)	(2,396)	(2,445)	(3,034)	(2,942)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	671	671	671	671	671
Cash and cash equivalents at the end of the reporting period	671	671	671	671	671

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,705	7,194	7,084	7,215	7,307
Total new capital appropriations	6,705	7,194	7,084	7,215	7,307
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	6,705	7,194	7,084	7,215	7,307
Total items	6,705	7,194	7,084	7,215	7,307
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	6,705	7,194	7,084	7,215	7,307
TOTAL	6,705	7,194	7,084	7,215	7,307
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,005	7,194	7,084	7,215	7,307
Total cash used to acquire assets	15,005	7,194	7,084	7,215	7,307

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	6,958	9,680	51,818	68,456
Gross book value - ROU assets	67,553	-	-	67,553
Accumulated depreciation/ amortisation and impairment	(3,054)	(7,014)	(19,928)	(29,996)
Accumulated depreciation/amortisation and impairment - ROU assets	(53,017)	-	-	(53,017)
Opening net book balance	18,440	2,666	31,890	52,996
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	6,026	56	1,112	7,194
By purchase - appropriation ordinary annual services - ROU assets	2,586	-	-	2,586
Total additions	8,612	56	1,112	9,780
Other movements				
Depreciation/amortisation expense	(2,367)	(772)	(3,563)	(6,702)
Depreciation/amortisation on ROU assets	(9,420)	-	-	(9,420)
Total other movements	(11,787)	(772)	(3,563)	(16,122)
As at 30 June 2026				
Gross book value	12,984	9,736	52,930	75,650
Gross book value - ROU assets	70,139	-	-	70,139
Accumulated depreciation/ amortisation and impairment	(5,421)	(7,786)	(23,491)	(36,698)
Accumulated depreciation/amortisation and impairment - ROU assets	(62,437)	-	-	(62,437)
Closing net book balance	15,265	1,950	29,439	46,654

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Unclaimed monies - claims	3,423	3,315	3,369	3,342	3,355
Write-down and impairment of assets	5,750	5,750	6,257	6,257	6,257
Total expenses administered on behalf of Government	9,173	9,065	9,626	9,599	9,612
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	28,751	28,751	31,287	31,287	31,287
Unclaimed monies - lodgements	7,244	6,921	7,083	7,002	7,042
Total non-taxation revenue	35,995	35,672	38,370	38,289	38,329
Total own-source revenue administered on behalf of Government	35,995	35,672	38,370	38,289	38,329
Total own-sourced income administered on behalf of Government	35,995	35,672	38,370	38,289	38,329
Net (cost of)/contribution by services	26,822	26,607	28,744	28,690	28,717
Surplus/(deficit) before income tax	26,822	26,607	28,744	28,690	28,717
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	26,822	26,607	28,744	28,690	28,717
Total comprehensive income/(loss)	26,822	26,607	28,744	28,690	28,717

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	5,134	5,134	5,134	5,134	5,134
Other financial assets	2,023	2,023	2,023	2,023	2,023
Total financial assets	7,157	7,157	7,157	7,157	7,157
Total assets administered on behalf of Government	7,157	7,157	7,157	7,157	7,157
LIABILITIES					
Payables					
Other payables	13	13	13	13	13
Total payables	13	13	13	13	13
Provisions					
Unclaimed monies provision	8,381	10,196	12,065	13,907	15,762
Total provisions	8,381	10,196	12,065	13,907	15,762
Total liabilities administered on behalf of Government	8,394	10,209	12,078	13,920	15,775
Net assets/(liabilities)	(1,237)	(3,052)	(4,921)	(6,763)	(8,618)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	30,245	29,922	32,113	32,032	32,072
Total cash received	30,245	29,922	32,113	32,032	32,072
Cash used					
Other	1,500	1,500	1,500	1,500	1,500
Total cash used	1,500	1,500	1,500	1,500	1,500
Net cash from/(used by) operating activities	28,745	28,422	30,613	30,532	30,572
Net increase/(decrease) in cash held	28,745	28,422	30,613	30,532	30,572
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	1,500	1,500	1,500	1,500	1,500
Total cash from Official Public Account	1,500	1,500	1,500	1,500	1,500
Cash to Official Public Account for:					
- Transfers to other entities (Finance - Whole of Government)	(30,245)	(29,922)	(32,113)	(32,032)	(32,072)
Total cash to Official Public Account	(30,245)	(29,922)	(32,113)	(32,032)	(32,072)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

The OFWO has no administered capital budget, therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

The OFWO has no administered assets, therefore Table 3.11 is not presented.

Safe Work Australia

Entity resources and planned performance

Safe Work Australia

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Safe Work Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

Safe Work Australia was established on 1 November 2009 under the *Safe Work Australia Act 2008* (the SWA Act). The Chief Executive Officer (CEO) and staff of Safe Work Australia constitute a statutory agency for the purposes of the *Public Service Act 1999*. The agency also operates under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) framework. The CEO manages the agency under section 45 of the SWA Act and is the accountable authority in accordance with the PGPA Act.

Safe Work Australia leads the development of national policy to improve work health and safety (WHS) and workers' compensation arrangements across Australia. The establishment of Safe Work Australia was provided for in the Intergovernmental Agreement for Regulatory and Operational Reform in Occupational Health and Safety (IGA), agreed by the Council of Australian Governments on 3 July 2008.

The agency is jointly funded by the Commonwealth, state and territory governments. This funding arrangement promotes collaboration across and between jurisdictions on evidence collection and distribution, policy and strategy development and communication and education initiatives. Safe Work Australia has 15 members, including a chair, nine members representing the Commonwealth and each state and territory, two members representing the interests of employers, two representing the interests of workers and the CEO of Safe Work Australia.

In 2025–26, Safe Work Australia will continue its work to ensure healthier, safer and more productive workplaces through improvements in Australian work health and safety and workers' compensation arrangements, through:

- continuing to support implementation of the engineered stone prohibition and regulation of crystalline silica process, including finalising a review of the prohibition to ensure it is operating effectively and preparing new guidance materials including a code of practice on managing risks of respirable crystalline silica in the workplace
- supporting the transition to the new workplace exposure limits, including progressing updates to the model WHS laws, guidance and model codes of practice
- delivering the inaugural research summit focused on national, innovative, and future focused research in WHS and workers' compensation
- progressing Safe Work Australia's contribution to delivery of the Asbestos National Strategic Plan 2024–2030 and Silica National Strategic Plan 2024–2030

- continuously assessing new and emerging business models, industries and hazards to identify if there is a need for changes to the model WHS framework
- delivering new data insights and fostering innovative and high-quality evidence to improve national work health and safety outcomes and workers' compensation arrangements
- developing and implementing communication strategies that increase awareness of WHS fundamentals
- monitoring the progress of and driving actions in the Australian Work Health and Safety Strategy 2023–2033, and
- supporting the initiatives in the National Return to Work Strategy 2020–2030 to improve return to work outcomes for workers with a work-related injury or illness, including completing the mid-term review of the Strategy.

Safe Work Australia will continue to be an evidence-based tripartite forum by:

- bringing together and recognising varying views and interests to ensure effective national policies and strategies which improve WHS and workers' compensation outcomes
- using its influence to increase knowledge and awareness of Australian WHS laws and workers' compensation arrangements
- supporting the collection, analysis and publication of national WHS and workers' compensation data and research that will address identified knowledge gaps with practical and actionable outcomes
- developing national policy and supporting strategies to improve workers' compensation arrangements, with a particular focus on return to work
- working with other national and international bodies to share data, information and knowledge on WHS and workers' compensation matters to improve Australian outcomes.

The Safe Work Australia Corporate Plan 2025–2029 will set out the outcomes to be achieved over the forward years and the strategies that will be implemented to achieve them. Safe Work Australia's Operational Plan 2025–26 will provide further detail on the activities to be achieved over the financial year. Both plans are currently being revised, with new versions to be published in early 2025–26.

1.2 Entity resource statement

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

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

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

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

Table 1.1: Safe Work Australia resource statement – Budget estimates for 2025–26 as at March Budget 2025

	2024-25 <i>Estimated actual \$'000</i>	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	12,276	12,694
s74 External Revenue (c)	139	-
Departmental capital budget (d)	296	304
Total departmental annual appropriations	<u>12,711</u>	<u>12,998</u>
Special accounts (e)		
Opening balance	28,430	28,430
Appropriation receipts (f)	12,572	12,998
Non-appropriation receipts	12,573	13,001
Total special accounts	<u>53,575</u>	<u>54,429</u>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<u>12,711</u>	<u>12,998</u>
Total departmental resourcing	53,575	54,429
Total resourcing for Safe Work Australia	53,575	54,429
	<u>2024-25</u>	<u>2025-26</u>
Average staffing level (number)	104	101

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

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

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) DCBs are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(e) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

(f) Amounts credited to the special account(s) from entity Safe Work Australia's annual and special appropriations.

1.3 Budget measures

Safe Work Australia has no measures announced since the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO). For this reason, Table 1.2 is not presented.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

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

The most recent corporate plan for Safe Work Australia can be found at: (<https://www.safeworkaustralia.gov.au/about-us/corporate-publications-and-resources/corporate-plan-2024-2028>).

The most recent annual performance statement can be found at: (<https://www.safeworkaustralia.gov.au/doc/safe-work-australia-annual-report-2023-24>).

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Healthier, safer and more productive workplaces through improvements in Australian work health and safety and workers' compensation arrangements.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Healthier, safer and more productive workplaces through improvements in Australian work health and safety and workers' compensation arrangements.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements					
Departmental expenses					
Departmental appropriation	12,276	12,694	13,014	13,325	13,659
Special accounts					
Safe Work Australia Special Account	11,669	11,850	12,376	13,585	13,925
Expenses not requiring appropriation in the Budget year (a)	1,351	949	949	949	2,560
Departmental total	25,296	25,493	26,339	27,859	30,144
Total expenses for program 1.1	25,296	25,493	26,339	27,859	30,144
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	12,276	12,694	13,014	13,325	13,659
Special accounts	11,669	11,850	12,376	13,585	13,925
Expenses not requiring appropriation in the Budget year (a)	1,351	949	949	949	2,560
Departmental total	25,296	25,493	26,339	27,859	30,144
Total expenses for Outcome 1	25,296	25,493	26,339	27,859	30,144
	2024-25	2025-26			
Average staffing level (number)	104	101			

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

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements.		
Program 1.1 – Reform of and improvements to Australian work health and safety and workers’ compensation arrangements		
This program contributes to Outcome 1 by ensuring the innovative development of evidence-based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes.		
Key activities	Our strategies for 2024–2028, as reported in the current corporate plan that relates to this program, are: <ul style="list-style-type: none"> • Collaborate with the wider work, health and safety and workers’ compensation ecosystem to ensure diverse perspectives inform all the work we do. • Drive regulatory change to protect workers from exposure to harmful substances, particularly respirable crystalline silica and asbestos. • Respond to emerging WHS issues as work and workplaces continue to evolve. • Monitor the progress of and drive actions in the <i>Australian Work Health and Safety Strategy 2023-2033</i>. • Support the <i>National Return to Work Strategy 2020–2030</i> and the actions to improve return to work outcomes for workers with a work-related injury or illness. • Support the collection, analysis and dissemination of national WHS and workers’ compensation data that will address identified knowledge gaps with practical and actionable outcomes. • Significantly enhance our research capability to ensure our policy advice on WHS and workers’ compensation is future focussed, and that the model WHS legislative framework remains current and can adapt to new technologies, industries, and ways of working. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	The activities identified in the Safe Work Australia Operational Plan are achieved.	75% of voting Safe Work Australia Members are satisfied with the achievements against the activities outlined in the 2024–25 Operational Plan. On track

<p>Outcome 1 – Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements.</p>		
<p>Program 1.1 – Reform of and improvements to Australian work health and safety and workers’ compensation arrangements</p> <p>This program contributes to Outcome 1 by ensuring the innovative development of evidence-based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes.</p>		
	<p>Safe Work Australia provides an inclusive tripartite forum for representatives of governments, workers and employers to collaborate on national WHS and workers’ compensation matters.</p>	<p>Safe Work Australia exceeds the minimum number of legislated Safe Work Australia Members’ meetings, convenes Strategic Issues Group meetings, and facilitates and engages in other workshops and fora.</p> <p>On track</p>
	<p>The WHS regulatory framework is strengthened through evidence-based improvements to the model WHS laws, policies, guidance material and information.</p>	<p>Safe Work Australia grows the evidence base for WHS and workers’ compensation through compiling and publishing:</p> <ul style="list-style-type: none"> • National dataset for compensation-based statistics • Traumatic Injury Fatalities dataset • Comparative Performance Monitoring dataset • National Return to Work survey • Quad bikes dataset, and • the prosecutions repository. <p>Safe Work Australia delivers improvements to the model WHS laws, policies, guidance material and information by ensuring they are evidence based, contemporary and developed through our tripartite arrangements.</p> <p>On track</p>
	<p>Education and awareness levels of WHS and workers’ compensation are raised.</p>	<p>Education and awareness in persons conducting a business or undertaking is advanced through the development and promotion of resources, and education and awareness campaigns, including National Safe Work Month.</p> <p>On track</p>
Year	Performance measures	Planned performance results
Budget Year 2025–26	The activities identified in the Safe Work Australia Operational Plan are achieved.	75% of voting Safe Work Australia Members are satisfied with the achievements against the activities outlined in the 2025–26 Operational Plan.

Outcome 1 – Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements.		
Program 1.1 – Reform of and improvements to Australian work health and safety and workers’ compensation arrangements		
This program contributes to Outcome 1 by ensuring the innovative development of evidence-based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes.		
	Safe Work Australia provides an inclusive tripartite forum for representatives of governments, workers and employers to collaborate on national WHS and workers’ compensation matters.	Safe Work Australia meets the minimum number of legislated Safe Work Australia Members’ meetings, convenes Strategic Issues Group meetings, and facilitates and engages in other workshops and fora.
	The WHS regulatory framework is strengthened through evidence-based improvements to the model WHS laws, policies, guidance material and information.	<p>Safe Work Australia grows the evidence base for WHS and workers’ compensation through compiling and publishing:</p> <ul style="list-style-type: none"> • National dataset for compensation-based statistics • Traumatic Injury Fatalities dataset • Comparative Performance Monitoring dataset • National Return to Work survey • Quad bikes dataset, and • the prosecutions repository. <p>Safe Work Australia delivers improvements to the model WHS laws, policies, guidance material and information by ensuring they are evidence based, contemporary and developed through our tripartite arrangements.</p>
	Education and awareness levels of WHS and workers’ compensation are raised.	Education and awareness in persons conducting a business or undertaking is advanced through the development and promotion of resources, and education and awareness campaigns, including National Safe Work Month.
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

Safe Work Australia receives funding from states and territories, and matched appropriation funding from the Commonwealth, as provided for in the IGA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Income Statement

The Comprehensive Income Statement (Table 3.1) outlines the expected operating results for Safe Work Australia for 2025–26. The result is an estimated operating surplus of \$0.26 million.

Safe Work Australia is not expecting any major changes in its financial operations during 2025–26 or over the forward estimates and any movements shown are as a result of standard indexation and economic factors. The agency's funding arrangements are provided in the IGA.

Balance Sheet

The Budgeted Departmental Balance Sheet (Table 3.2) shows that as at 30 June 2026 it is estimated Safe Work Australia will have a net asset balance of \$25.17 million with total assets of \$32.49 million, including cash held by the Official Public Account in the Safe Work Australia special account.

For the same period liabilities are estimated to be \$7.32 million. The largest liability components are for the lease liability of \$1.76 million and accrued employee entitlements of \$3.47 million.

There is no major movements estimated in assets or liabilities in 2025–26 or over the forward years.

3.2 Budgeted financial statements tables

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	16,500	17,061	17,402	17,750	18,105
Suppliers	7,473	7,521	8,037	9,219	9,498
Depreciation and amortisation (a)	1,291	889	889	889	2,500
Finance costs	32	22	11	1	41
Total expenses	25,296	25,493	26,339	27,859	30,144
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	12,712	13,001	13,325	13,645	13,985
Other	60	60	-	-	-
Total own-source revenue	12,772	13,061	13,325	13,645	13,985
Net (cost of)/contribution by services	(12,524)	(12,432)	(13,014)	(14,214)	(16,159)
Revenue from Government	12,276	12,694	13,014	13,325	13,659
Surplus/(deficit) attributable to the Australian Government	(248)	262	-	(889)	(2,500)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(248)	262	-	(889)	(2,500)
Total comprehensive income/(loss) attributable to the Australian Government	(248)	262	-	(889)	(2,500)

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

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	(248)	262	-	(889)	(2,500)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	133	133	270	133	500
plus: depreciation/amortisation expenses for ROU assets (b)	1,158	756	619	756	2,000
less: lease principal repayments (b)	1,053	1,084	1,114	624	1,026
Net Cash Operating Surplus/ (Deficit)	(10)	67	(225)	(624)	(1,026)

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.

(b) Applies to leases under AASB 16 Leases.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	28,336	28,621	28,274	28,215	28,215
Trade and other receivables	208	208	330	115	89
Total financial assets	28,544	28,829	28,604	28,330	28,304
Non-financial assets					
Land and buildings	3,459	2,982	2,226	1,470	4,470
Property, plant and equipment	649	541	719	905	732
Other non-financial assets	358	140	140	140	140
Total non-financial assets	4,466	3,663	3,085	2,515	5,342
Total assets	33,010	32,492	31,689	30,845	33,646
LIABILITIES					
Payables					
Suppliers	1,414	1,414	1,414	1,414	1,414
Other payables	273	273	273	273	273
Total payables	1,687	1,687	1,687	1,687	1,687
Interest bearing liabilities					
Leases	2,848	1,764	650	26	4,000
Total interest bearing liabilities	2,848	1,764	650	26	4,000
Provisions					
Employee provisions	3,467	3,467	3,467	3,817	4,817
Other provisions	400	400	400	400	400
Total provisions	3,867	3,867	3,867	4,217	5,217
Total liabilities	8,402	7,318	6,204	5,930	10,904
Net assets	24,608	25,174	25,485	24,915	22,742
EQUITY*					
Parent entity interest					
Contributed equity	6,653	6,957	7,268	7,587	7,914
Reserves	2,342	2,342	2,342	2,342	2,342
Retained surplus (accumulated deficit)	15,613	15,875	15,875	14,986	12,486
Total parent entity interest	24,608	25,174	25,485	24,915	22,742
Total equity	24,608	25,174	25,485	24,915	22,742

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2025–26)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	15,613	2,342	-	6,653	24,608
Adjusted opening balance	15,613	2,342	-	6,653	24,608
Comprehensive income					
Surplus/(deficit) for the period	262	-	-	-	262
Total comprehensive income	262	-	-	-	262
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	304	304
Sub-total transactions with owners	-	-	-	304	304
Estimated closing balance as at 30 June 2026	15,875	2,342	-	6,957	25,174
Closing balance attributable to the Australian Government	15,875	2,342	-	6,957	25,174

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,276	12,694	13,014	13,325	13,659
Sale of goods and rendering of services	12,712	13,001	13,203	13,860	14,011
Net GST received	1,156	1,191	-	-	-
Total cash received	26,144	26,886	26,217	27,185	27,670
Cash used					
Employees	16,772	17,061	17,402	17,400	17,105
Suppliers	7,829	7,641	8,037	9,219	9,498
Net GST paid	726	779	-	-	-
Interest payments on lease liability	32	22	11	1	41
Other	(258)	14	-	-	-
Total cash used	25,101	25,517	25,450	26,620	26,644
Net cash from/(used by) operating activities	1,043	1,369	767	565	1,026
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	380	304	311	319	327
Total cash used	380	304	311	319	327
Net cash from/(used by) investing activities	(380)	(304)	(311)	(319)	(327)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	296	304	311	319	327
Total cash received	296	304	311	319	327
Cash used					
Principal payments on lease liability	1,053	1,084	1,114	624	1,026
Total cash used	1,053	1,084	1,114	624	1,026
Net cash from/(used by) financing activities	(757)	(780)	(803)	(305)	(699)
Net increase/(decrease) in cash held	(94)	285	(347)	(59)	-
Cash and cash equivalents at the beginning of the reporting period	28,430	28,336	28,621	28,274	28,215
Cash and cash equivalents at the end of the reporting period	28,336	28,621	28,274	28,215	28,215

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	296	304	311	319	327
Total new capital appropriations	296	304	311	319	327
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	296	304	311	319	327
Total items	296	304	311	319	327
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	380	304	311	319	327
TOTAL	380	304	311	319	327
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	296	304	311	319	327
Total cash used to acquire assets	380	304	311	319	327

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2025–26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	1,285	1,149	-	2,434
Gross book value - ROU assets	8,181	-	-	8,181
Accumulated depreciation/ amortisation and impairment	(135)	(500)	-	(635)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,872)	-	-	(5,872)
Opening net book balance	3,459	649	-	4,108
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	279	25	-	304
Total additions	279	25	-	304
Other movements				
Depreciation/amortisation expense	-	(133)	-	(133)
Depreciation/amortisation on ROU assets	(756)	-	-	(756)
Total other movements	(756)	(133)	-	(889)
As at 30 June 2026				
Gross book value	1,564	1,174	-	2,738
Gross book value - ROU assets	8,181	-	-	8,181
Accumulated depreciation/ amortisation and impairment	(135)	(633)	-	(768)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,628)	-	-	(6,628)
Closing net book balance	2,982	541	-	3,523

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

Safe Work Australia has no administered income and expenses therefore Table 3.7 is not presented.

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

Safe Work Australia has no administered assets and liabilities therefore Table 3.8 is not presented.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

Safe Work Australia has no administered cash flows therefore Table 3.9 is not presented.

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

Safe Work Australia has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

Safe Work Australia has no administered assets therefore Table 3.11 is not presented.

Portfolio glossary

Term	Meaning
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.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills No. 3 and No. 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.
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.
Amortisation	An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time.
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 moneys from the Consolidated Revenue Fund for a particular purpose.
Assets	Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency.
Budget measure	A decision by the Cabinet or ministers that have resulted in a cost or savings to outlays.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
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 that 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 to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expenses	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.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Forward estimates	A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.

Term	Meaning
Liabilities	Liabilities represents amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency's assets.
Net annotated appropriation	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
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 Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> replaced the <i>Financial Management and Accountability Act 1997</i> and the <i>Commonwealth Authorities and Companies Act 1997</i> as of 1 July 2014.
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). 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 (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub category consisting of ongoing special appropriations - the amount appropriated will depend on circumstances specified in the legislation.

Portfolio acronyms

Term	Definition
AASB	Australian Accounting Standards Board
ACB	Administrated Capital Budget
ARC Act	<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>
ASSEA	Asbestos and Silica Safety and Eradication Agency (previously ASEA)
ASQA	Australian Skills Quality Authority
CBMS	Central Budget Management System
CCE	Corporate Commonwealth entities
CDAB	Collection Development and Acquisition Budget
Coal LSL	Coal Mining Industry (Long Service Leave Funding) Corporation
COPE	Commonwealth own-purpose expense
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DEWR	Department of Employment and Workplace Relations
Fair Work Act	<i>Fair Work Act 2009</i>
FEG	Fair Entitlements Guarantee
FSFYF	Foundation Skills for your Future
Fund	Seafarers Safety Net Fund
FWC	Fair Work Commission
GST	Goods and Services Tax
JSA	Jobs and Skills Australia
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
NCI	National Careers Institute
NSA	National Skills Agreement
NSC	National Skills Commission
NVETR Act	<i>National Vocational Education and Training Regulator Act 2011</i>
OHS(MI) Act	<i>Occupational Health and Safety (Maritime Industry) Act 1993</i>
OFWO	Office of the Fair Work Ombudsman
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PALM	Pacific Australia Labour Mobility scheme
PBRS	Parliamentary Business Resources Scheme
PB Statements	Portfolio Budget Statements

PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PIAAC	Program for the International Assessment of Adult Competencies
PICS	Parliamentary Injury Compensation Scheme
PSM	Public Service Medal
Registered Organisation Act	<i>Fair Work (Registered Organisations) Act 2009</i>
ROU	Right of use
RTO	Registered Training Organisation
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
Seafarers Act	<i>Seafarers Rehabilitation and Compensation Act 1992</i>
SOETM	Services for Other Entities and Trust Moneys
SRC Act	<i>Safety, Rehabilitation and Compensation Act 1988</i>
SRCC	Safety, Rehabilitation and Compensation Commission
SWA	Safe Work Australia
TAFE	Technical and Further Education
VET	Vocational Education and Training
VFH	VET FEE-HELP - Former loans scheme for VET students
VSL	VET Student Loans
WHS	Work health and safety
WHS Act	<i>Work Health and Safety Act 2011</i>