

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2023–24

**DEPARTMENT OF EMPLOYMENT AND WORKPLACE
RELATIONS**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2023–24

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The Department of Employment and Workplace Relations acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community. We pay our respects to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.



THE HON TONY BURKE MP
Minister for Employment and Workplace Relations
Minister for the Arts

THE HON BRENDAN O'CONNOR MP
Minister for Skills and Training

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

The Hon Milton Dick MP
Speaker
Parliament House
CANBERRA ACT 2600

Dear President and Mr Speaker

We hereby submit Portfolio Additional Estimates Statements in support of the 2023–24 Additional Estimates for the Employment and Workplace Relations Portfolio.

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

We present these statements by virtue of our ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely



TONY BURKE



BRENDAN O'CONNOR

Abbreviations and conventions

The following notations 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nfp	not for publication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

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 Additional
Estimate Statements**

User Guide

The purpose of the 2023–24 Portfolio Additional Estimates Statements (PAES), like that of the 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. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2023–2024. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources

This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.

Section 2: Revisions to outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of entity programs.

Section 3: Special account flows and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Portfolio glossary

Explains key terms relevant to the Portfolio.

Acronyms

List of acronyms relevant to the Portfolio

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Portfolio overview

Portfolio overview

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, the Safety Rehabilitation and Compensation Commission, 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

The Hon Tony Burke MP Minister for Employment and Workplace Relations	The Hon Brendan O'Connor MP Minister for Skills and Training	The Hon Dr Andrew Leigh MP Assistant Minister for Employment
Department of Employment and Workplace Relations Natalie James – Secretary 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. Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training. Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.		
Asbestos and Silica Safety and Eradication Agency^(a) Jodie Deakes – Chief Executive Officer Outcome: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.		
Australian Skills Quality Authority Saxon Rice – Chief Executive Officer 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.		
Comcare, the Safety Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority Greg Vines – Chief Executive Officer of Comcare Barry Sherriff – Accountable Authority and Chairperson of the Seafarers Safety, Rehabilitation and Compensation Authority Outcome: Promote and enable safe and healthy work.		
Fair Work Commission Murray Furlong – General Manager Outcome: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer 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)^(b)

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) In December 2023, the agency's functions were expanded to include silica through the *Fair Work Legislation Amendment (Closing Loopholes) Act 2023*. The agency's name was also changed. Outcome and program statements will be subsequently revised.

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

**Department of Employment
and Workplace Relations**

**Entity additional estimates
statements**

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 Government has announced several measures for the department to implement since the 2023–24 Budget, including through the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO), released on 13 December 2023. These measures build upon the Government's investment in employment, workplace relations, and skills and training included in the 2023–24 Budget that also support key priorities, including the Employment White Paper, the release of the Migration Strategy and Closing Loopholes reforms.

A full outline of the department's Strategic Direction is available in the Employment and Workplace Relations 2023–24 Portfolio Budget Statements.

Employment services

The Government has provided \$37.2 million from 2023–24 to 2026–27 to fund employment services trials to create an evidence base to inform reforms to the employment services system. The trials will test program settings to provide evidence on arrangements that best support digital participants. This includes testing the design of enhanced supports for online services participants.

The Government is also better targeting employment services by moving employment services participants who are fully meeting their mutual obligation requirements from employment services to be supported by Services Australia. Participants who are fully meeting their obligations through paid work, approved study, volunteering, or a combination of these activities, will continue to meet their mutual obligations through a Services Australia Job Plan. Participants will still be able to choose to engage with employment services if they wish. This will achieve savings of \$266.1 million over four years from 2023–24 (and \$77.8 million per year ongoing) that will be redirected to other priorities in the Employment and Workplace Relations portfolio.

Changes are being made to the Local Jobs Program to enhance its flexibility and to reinforce collaboration between community organisations, employment and skills providers, and businesses.

New voluntary pre-employment service for parents

Further to the 2023–24 Budget measure Boosting Employment Support, the Government will provide an additional \$20.9 million over four years from 2023–24 (and \$29.4 million per year ongoing) to implement a new voluntary pre-employment service for disadvantaged parents of children under six years of age from 1 November 2024. The new service will replace ParentsNext.

Safer workplaces

The Government is continuing to deliver changes to strengthen the workplace relations system, provide safer workplaces and ensure workers can access secure jobs and fair entitlements.

On 13 December 2023, Commonwealth and State and Territory Work Health and Safety Ministers announced a prohibition on the use of engineered stone. To support this, the Government will provide \$9.3 million over the next two years. This will ensure affected parties have access to clear information, including consumers, businesses, and engineered stone workers allowing them to prepare for a ban while informing them of available support.

The Government will provide \$4.3 million over three years for a comprehensive review of the *Safety, Rehabilitation and Compensation Act 1988* which underpins the Comcare scheme.

Reflecting its ongoing commitment to the Seacare scheme, the Government will provide \$1.4 million over the next two years to support the Seacare workers' compensation scheme.

Closing loopholes

The Government is closing loopholes that prevent workers in Australia from achieving secure, safe, and well-paid jobs free from discrimination and exploitation. The Government's *Fair Work Legislation Amendment (Closing Loopholes) Act 2023* will further safeguard the wages and conditions of workers and provide clarity and a more level playing field for businesses and workers. The Government has allocated \$94.6 million over four years from 2023–24 (and \$22.7 million per year ongoing) to build on the Secure Australian Jobs measure announced in the 2022–23 October Budget. The department will receive \$14.7 million over four years from 2023–24, with implementing entities, including the Fair Work Commission and the Fair Work Ombudsman, receiving \$79.9 million over four years. Addressing these loopholes will also generate non-tax revenue of \$85.8 million over four years from 2023–24, and \$28.7 million per year ongoing.

Building workforce capability

The Government has secured a new five-year National Skills Agreement (the Agreement) with the states and territories commencing 2024, with combined Commonwealth-state and territory investment of more than \$30 billion to deliver national priorities and reforms. The Government is providing up to \$12.6 billion under the Agreement.

The Government will provide \$29.3 million over four years from 2023–24 to turbocharge TAFE Centres of Excellence to drive uptake of higher apprenticeships and undertake consultation to develop degree-level higher apprenticeships in priority areas of net zero transformation, the care sector and advanced digitalisation.

The Government will invest \$5.4 million over two years from 2023–24 to deliver on its commitment to undertake a strategic review of the Australian Apprenticeships Incentive System. The review will consider the effectiveness and efficiency of the incentive system against the objectives of encouraging take-up and importantly, completion of an apprenticeship or traineeship. This review will be led by an experienced, eminent expert and will include an early focus on financial supports for apprentices, consider opportunities to update program settings to better support apprentices and be informed by targeted research and broad consultation, designed to deepen the Government's understanding of the apprenticeships system.

The Government is investing \$7.5 million in 2023–24 to define the scope of a National Skills Passport, including \$1.8 million to enable the department to work with the Department of Education. This Skills Passport could combine a person's qualifications across vocational education and training (VET) and higher education to demonstrate their skills more effectively to employers, helping them change jobs and upskill.

Migration integrity

Aligning with migrant worker reforms across whole-of-government, the Fair Work Ombudsman will receive \$3.9 million over two years from 2024–25 to support new approaches to prevent the exploitation of migrant workers.

To address the key action from the Migration Strategy regarding improving skills recognition and assessment to better unlock the potential of migrants, \$4 million will be committed from 2023–24 to 2026–27 to enhance the Government's assurance function that oversees the quality and integrity of the migration skills assessment sector. This will facilitate the delivery of sustainable, skills assessment services that meet the needs of migrants, employers and the economy.

The Government will provide \$37.8 million over four years from 2023–24 to improve the integrity, standing and reputation of Australia's VET sector through the national VET regulator, the Australian Skills Quality Authority (ASQA), to identify and address threats to the integrity of VET and harm to students. By establishing an Integrity Unit within ASQA, and improvements in digital and data systems, the Government is responding to

the key findings of the Rapid Review into the Exploitation of Australia's Visa System and the Review of the Migration System.

Better targeting funding

Further savings of \$3.5 million will be realised by an early closure of the Foundation Skills for your Future (FSFYF) program in preparation for establishment of the redesigned Skills for Education and Employment program, which includes support for the existing FSFYF cohort.

Savings of \$12.7 million will be delivered by ceasing the Skills Checkpoint for Older Workers Program from 1 July 2024, redirecting funding to the Program for the International Assessment of Adult Competencies survey which will provide a stronger evidence base for formulation of adult skills policies.

The Government will replace the New Business Assistance program on Norfolk Island with the Self Employment Assistance program. This will achieve \$0.3 million in savings.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Employment and Workplace Relations at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Department of Employment and Workplace Relations resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022-23 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	238,693	170,583	78,244	248,827
Departmental appropriation (c)	662,728	679,014	44,511	723,525
s74 External Revenue (d)	80,883	71,541	46,192	117,733
Departmental capital budget (e)	84,029	57,785	14,538	72,323
Annual appropriations - other services - non-operating (f)				
Prior year appropriations available (b)	35,445	21,360	(10,493)	10,867
Equity injection	48,897	29,374	17,506	46,880
<i>Total departmental annual appropriations</i>	<i>1,150,675</i>	<i>1,029,657</i>	<i>190,498</i>	<i>1,220,155</i>
Special accounts (g)				
Opening balance	-	-	5,727	5,727
Appropriation receipts (h)	3,042	2,539	2,662	5,201
Non-appropriation receipts	6,892	-	-	-
<i>Total special accounts</i>	<i>9,934</i>	<i>2,539</i>	<i>8,389</i>	<i>10,928</i>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(3,042)</i>	<i>(2,539)</i>	<i>(2,662)</i>	<i>(5,201)</i>
Total departmental resourcing	1,157,567	1,029,657	196,225	1,225,882

Table 1.1: Department of Employment and Workplace Relations resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022-23 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (i)	1,007,567	-	1,194,947	1,194,947
Outcome 1	1,902,330	1,920,125	26,941	1,947,066
Outcome 2	4,231,860	1,993,065	711,157	2,704,222
Outcome 3	54,304	67,328	9,398	76,726
Payments to corporate entities (j)	5,897	6,029	-	6,029
<i>Total administered annual appropriations</i>	<i>7,201,958</i>	<i>3,986,547</i>	<i>1,942,443</i>	<i>5,928,990</i>
Special appropriations				
<i>Asbestos-Related Claims Act 2005</i>	<i>11,962</i>	<i>25,497</i>	<i>1,761</i>	<i>27,258</i>
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	<i>142,429</i>	<i>163,056</i>	<i>60,444</i>	<i>223,500</i>
<i>Fair Entitlements Guarantee Act 2012</i>	<i>127,363</i>	<i>283,463</i>	<i>(5,187)</i>	<i>278,276</i>
<i>Higher Education Support Act 2003</i>	<i>-</i>	<i>-</i>	<i>281</i>	<i>281</i>
<i>Public Governance, Performance and Accountability Act 2013</i>	<i>-</i>	<i>50</i>	<i>-</i>	<i>50</i>
<i>Safety, Rehabilitation and Compensation Act 1988</i>	<i>23,133</i>	<i>24,789</i>	<i>(168)</i>	<i>24,621</i>
<i>Trade Support Loans Act 2014</i>	<i>200,263</i>	<i>288,022</i>	<i>(51,048)</i>	<i>236,974</i>
<i>VET Student Loans Act 2016</i>	<i>234,833</i>	<i>275,372</i>	<i>-</i>	<i>275,372</i>
<i>Total administered special appropriations</i>	<i>739,983</i>	<i>1,060,249</i>	<i>6,083</i>	<i>1,066,332</i>
Special accounts (g)				
Opening balance	-	14,187	(4,472)	9,715
Appropriation receipts (h)	6,649	6,323	-	6,323
Non-appropriation receipts	904	3,168	-	3,168
Adjustments	7,884	(472)	-	(472)
<i>Total special account receipts</i>	<i>15,437</i>	<i>23,206</i>	<i>(4,472)</i>	<i>18,734</i>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(6,649)</i>	<i>(6,323)</i>	<i>-</i>	<i>(6,323)</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>(40,992)</i>	<i>(56,315)</i>	<i>(1,593)</i>	<i>(57,908)</i>
Total administered resourcing	7,909,737	5,007,364	1,942,461	6,949,825
Total resourcing for the Department of Employment and Workplace Relations	9,067,304	6,037,021	2,138,686	8,175,707
			<i>Actual 2022-23</i>	<i>2023-24</i>
Average staffing level (number)			2,904	3,714

Table 1.1: Department of Employment and Workplace Relations resource statement — Additional Estimates for 2023–24 as at February 2024 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'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 (s59)</i>	508	508	-	508
Receipts received from other entities for the provision of services (disclosed in s74 External Revenue section above)	51,723	62,384	13,423	75,807
Payments made to corporate entities within the Portfolio				
Comcare				
Annual Appropriation	5,897	6,029	-	6,029
Special appropriations - <i>Asbestos-Related Claims Act 2005</i>	11,962	25,497	1,761	27,258
Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1998</i>	23,133	24,789	(168)	24,621

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 Act (No. 1) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.

(b) Inclusive of an additional prior year appropriation of \$28.993 million transferred to the department from the Department of Education under section 75 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. Excludes \$7.682 million from the 2022–23 actual and \$13.548 million from the 2023–24 additional estimates that are withheld under section 51 of the PGPA Act. Also excludes \$30.973 million from annual appropriation Acts which were repealed on 1 July 2023.

(c) Excludes Departmental Capital Budget (DCB).

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

(e) DCBs are not separately identified in *Appropriation Act (No. 1)* and *Appropriation Bill (No.3)* and form part of ordinary annual services items. Please refer to Table 3.6 Departmental capital budget statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) *Appropriation Act (No. 2) 2023–2024* and *Appropriation Bill (No. 4) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 2) 2022–2023*, *Supply Act (No.2) 2022–2023*, *Supply Act (No.4) 2022–2023*, and *Appropriation Act (No.4) 2022–2023*.

(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 Table 3.1 Special Accounts.

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

(i) Excludes \$51.046 million from the 2022–23 actual and \$50.564 million from the 2023–24 additional estimate, that are withheld under section 51 of the PGPA Act. Also excludes \$2,110.283 million administered funding from annual Appropriation Acts which were repealed on 1 July 2023.

(j) This amount was not separately reported in this section in the 2023–24 Budget, but was reported in the Third party payments section.

1.3 Department of Employment and Workplace Relations measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Employment and Workplace Relations 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Receipt measures					
Closing Loopholes (a)	3.1				
Administered receipts		-	-	26	41
Departmental receipts		-	-	-	-
Total		-	-	26	41
Total receipt measures					
Administered		-	-	26	41
Departmental		-	-	-	-
Total		-	-	26	41
Payment measures					
Australia's Humanitarian Program (b)(c)	1.1				
Administered payments		467	1,007	1,282	2,460
Departmental payments		-	-	-	-
Total		467	1,007	1,282	2,460
Better Targeting Employment Services	1.1				
Administered payments		-	(116,640)	(109,923)	(86,798)
Departmental payments		937	72	-	-
Total		937	(116,568)	(109,923)	(86,798)
Employment Services Trials: enhancing support for digital participants	1.1				
Administered payments		503	9,835	8,236	44
Departmental payments		6,785	9,983	1,824	-
Total		7,288	19,818	10,060	44
Employment White Paper (d)	1.1, 2.1				
Administered payments		1,011	(1,953)	-	-
Departmental payments		2,958	4,204	2,100	1,060
Total		3,969	2,251	2,100	1,060
Funding for Territories (e)	1.1				
Administered payments		(39)	(79)	(79)	(79)
Departmental payments		-	-	-	-
Total		(39)	(79)	(79)	(79)
New Voluntary Pre-Employment Service for Parents (f)	1.1				
Administered payments		(41,578)	(37,135)	(29,326)	4,778
Departmental payments		29,610	34,786	12,690	10,999
Total		(11,968)	(2,349)	(16,636)	15,777

Table 1.2: Department of Employment and Workplace Relations 2023–24 measures since the Budget (continued)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Restart Wage Subsidy for Disability					
Employment Service Participants					
- extension (g)(h)	1.1				
Administered payments		-	-	-	-
Departmental payments		30	-	-	-
Total		30	-	-	-
Employment and Workplace Relations					
- reprioritisation	2.1				
Administered payments		(3,500)	(3,388)	(4,490)	(4,573)
Departmental payments		-	(52)	(106)	(108)
Total		(3,500)	(3,440)	(4,596)	(4,681)
Migration System Integrity (i)	2.1				
Administered payments		-	-	-	-
Departmental payments		595	1,405	1,429	1,095
Total		595	1,405	1,429	1,095
Migration System Reforms (j)	2.1				
Administered payments		-	-	-	-
Departmental payments		3,446	2,736	822	831
Total		3,446	2,736	822	831
Programme for the International					
Assessment of Adult Competencies					
Survey	2.1				
Administered payments		-	5,167	2,167	2,167
Departmental payments		230	471	478	484
Total		230	5,638	2,645	2,651
Review of Australian Apprenticeships and					
Incentives	2.1				
Administered payments		-	-	-	-
Departmental payments		4,269	1,152	-	-
Total		4,269	1,152	-	-
Closing Loopholes (k)(c)	3.1				
Administered payments		149	298	298	298
Departmental payments		2,331	3,671	3,935	3,731
Total		2,480	3,969	4,233	4,029
Future of the Seacare Scheme	3.1				
Administered payments		-	-	-	-
Departmental payments		226	231	-	-
Total		226	231	-	-

Table 1.2: Department of Employment and Workplace Relations 2023–24 measures since the Budget (continued)

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Prohibition on the Use of Engineered Stone – communications strategy	3.1				
Administered payments		2,945	5,945	-	-
Departmental payments		172	265	-	-
Total		3,117	6,210	-	-
Review of the Safety, Rehabilitation and Compensation Act 1988	3.1				
Administered payments		-	-	-	-
Departmental payments		1,300	2,270	759	-
Total		1,300	2,270	759	-
Total payment measures					
Administered		(40,042)	(136,943)	(131,835)	(81,703)
Departmental		52,889	61,194	23,931	18,092
Total		12,847	(75,749)	(107,904)	(63,611)

Prepared on a Government Financial 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 lead entity for measure titled Australia's Humanitarian Program is the Department of Home Affairs. The full measure description and package details appear in MYEFO under the Home Affairs portfolio.

(c) This includes funds provided for by the Government prior to MYEFO.

(d) The measure titled Employment White Paper is a cross portfolio measure. The full measure description and package details appear in MYEFO under Cross Portfolio.

(e) The lead entity for measure titled Funding for Territories is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in MYEFO under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio.

(f) Including \$15.851 million, \$16.743 million and \$1.876 million in capital funding in 2023–24, 2024–25 and 2025–26 respectively.

(g) The lead entity for measure titled Restart Wage Subsidy for Disability Employment Service Participants - extension is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services portfolio.

(h) Including \$0.027 million in capital funding in 2023–24.

(i) The lead entity for measure Migration System Integrity is the Department of Home Affairs. The full measure description and package details appear in MYEFO under the Home Affairs portfolio.

(j) The lead entity for measure Migration System Reforms is the Department of Home Affairs. The full measure description and package details appear in MYEFO under the Home Affairs portfolio.

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

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Employment and Workplace Relations at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Administered					
Annual appropriations					
Australia's Humanitarian Program	1.1	467	1,007	1,282	2,460
Better Targeting Employment Services	1.1	-	(116,640)	(109,923)	(86,798)
Employment Services Trials - enhancing support for digital participants	1.1	503	9,835	8,236	44
Employment White Paper	1.1	(135)	(1,953)	-	-
Funding for Territories	1.1	(39)	(79)	(79)	(79)
New Voluntary Pre-Employment Service for Parents	1.1	(41,578)	(37,135)	(29,326)	4,778
Movement of Funds					
(net increase)	1.1	4,350	-	-	-
(net decrease)	1.1	-	-	-	-
Changes in Parameters					
(net increase)	1.1	100	213	131	119
(net decrease)	1.1	-	-	-	-
Other Variations					
(net increase)	1.1	21,695	8,948	10,490	12,397
(net decrease)	1.1	(48,194)	(62,574)	(72,539)	(72,874)
Net impact on appropriations for Outcome 1 (administered)		(62,831)	(198,378)	(191,728)	(139,953)

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Better Targeting Employment Services	1.1	937	72	-	-
Employment Services Trials - enhancing support for digital participants	1.1	6,785	9,983	1,824	-
Employment White Paper	1.1	1,050	1,426	252	255
New Voluntary Pre-Employment Service for Parents	1.1	29,610	34,786	12,690	10,999
Restart Wage Subsidy for Disability Employment Service Participants - extension	1.1	30	-	-	-
Changes in Parameters					
(net increase)	1.1	-	725	1,638	1,799
(net decrease)	1.1	-	(43)	-	-
Net impact on appropriations for Outcome 1 (departmental)		38,412	46,949	16,404	13,053
Total net impact on appropriations for Outcome 1		(24,419)	(151,429)	(175,324)	(126,900)

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 2					
Administered					
Annual appropriations					
Employment and Workplace Relations - repriorisation	2.1	(3,500)	(3,388)	(4,490)	(4,573)
Employment White Paper	2.1	1,146	-	-	-
Programme for the International Assessment of Adult Competencies Survey	2.1	-	5,167	2,167	2,167
Movement of Funds (a)					
(net increase)	2.1	26,826	4,000	-	-
(net decrease)	2.1	(5,916)	(1,547)	(1,547)	(1,547)
Changes in Parameters					
(net increase)	2.1	-	771	1,438	1,042
(net decrease)	2.1	-	-	-	-
Other Variations					
(net increase)	2.1	683,185	64,054	51,083	35,012
(net decrease)	2.1	(50,615)	(1,677)	-	(3,297)
Special appropriations (including Special Accounts)					
Changes in Parameters					
(net increase)	2.1	267	884	1,016	1,025
(net decrease)	2.1	-	-	-	-
Other Variations					
(net increase)	2.2	2,148	1,677	-	-
(net decrease)	2.1	(53,182)	(64,122)	(68,250)	(67,089)
Net impact on appropriations for Outcome 2 (administered)		600,359	5,819	(18,583)	(37,260)

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Employment and Workplace Relations - repriorisation	2.1	-	(52)	(106)	(108)
Employment White Paper	2.1	1,908	2,778	1,848	805
Migration System Integrity	2.1	595	1,405	1,429	1,095
Migration System Reforms	2.1	3,446	2,736	822	831
Programme for the International Assessment of Adult Competencies Survey	2.1	230	471	478	484
Review of Australian Apprenticeships and Incentives	2.1	4,269	1,152	-	-
Movement of Funds (a)					
(net increase)	2.1	5,916	1,547	1,547	1,547
(net decrease)		-	-	-	-
Changes in Parameters					
(net increase)	2.1	-	349	809	839
(net decrease)		-	-	-	-
Other Variations					
(net increase)	2.1	17,670	15,270	13,546	7,515
(net decrease)		-	-	-	-
Net impact on appropriations for Outcome 2 (departmental)		34,034	25,656	20,373	13,008
Total net impact on appropriations for Outcome 2		634,393	31,475	1,790	(24,252)

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 3					
Administered					
Annual appropriations					
Prohibition on the Use of Engineered Stone – communications strategy	3.1	2,945	5,945	-	-
Movement of Funds (a)					
(net increase)	3.1	3,853	1,740	1,740	1,740
(net decrease)	3.1	(80)	(2,193)	(80)	(80)
Changes in Parameters					
(net increase)	3.1	1,534	2,100	2,325	2,396
(net decrease)	3.1	-	(522)	(688)	(760)
Other Variations					
(net increase)	3.1, 3.2	1,194	19,362	18,744	17,830
(net decrease)	3.2	-	(10)	(28)	(77)
Special appropriations (including Special Accounts)					
Closing Loopholes	3.1	149	298	298	298
Other Variations					
(net increase)	3.1, 3.2	62,205	88,246	79,590	69,490
(net decrease)	3.1, 3.2	(5,504)	-	-	-
Net impact on appropriations for Outcome 3 (administered)		66,296	114,966	101,901	90,837

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget (continued)

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Departmental					
Annual appropriations					
Closing Loopholes	3.1	2,331	3,671	3,935	3,731
Future of the Seacare Scheme	3.1	226	231	-	-
Prohibition on the Use of Engineered Stone – communications strategy	3.1	172	265	-	-
Review of the Safety, Rehabilitation and Compensation Act 1988	3.1	1,300	2,270	759	-
Movement of Funds (a)					
(net increase)	3.1	80	80	80	80
(net decrease)		-	-	-	-
Changes in Parameters					
(net increase)	3.1	-	147	343	364
(net decrease)		-	-	-	-
Net impact on appropriations for Outcome 3 (departmental)		4,109	6,664	5,117	4,175
Total net impact on appropriations for Outcome 3		70,405	121,630	107,018	95,012

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

(a) Includes reclassifications of administered funding to departmental funding.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Employment and Workplace Relations through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
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	1,902,330	1,920,125	1,947,066	27,115	(174)
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training	4,198,979	1,933,034	2,644,191	711,157	-
Outcome 3					
Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces	47,264	67,328	76,726	9,398	-
Total administered	6,148,573	3,920,487	4,667,983	747,670	(174)

Table 1.4: Appropriation Bill (No. 3) 2023–2024 (continued)

	2022-23 <i>Available</i> \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
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	405,795	382,894	406,462	23,568	-
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training	276,924	281,032	312,404	31,372	-
Outcome 3					
Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces	63,567	72,873	76,982	4,109	-
Total departmental	746,286	736,799	795,848	59,049	-
Total administered and departmental	6,894,859	4,657,286	5,463,831	806,719	(174)

Note 1: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Note 2: Departmental Capital Budgets (DCBs) are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The 2023–24 Additional Estimates Appropriation Bill No. 3 included a DCB component of \$14.538 million.

Table 1.5: Appropriation Bill (No. 4) 2023–2024

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	43,502	29,374	46,880	-	-
New Voluntary Pre-Employment Service for Parents	-	-	-	14,844	-
Appropriation transfer from the Department of Education (a)	-	-	-	2,662	-
Total non-operating	43,502	29,374	46,880	17,506	-
Total other services	43,502	29,374	46,880	17,506	-

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

(a) Funding received from the Department of Education to be credited to the Student Identifiers Special Account.

Section 2: Revisions to outcomes and planned performance

There have been no changes to performance measures resulting from decisions made since the 2023–24 Budget. For a full outline of all performance measures see the Employment and Workplace Relations Portfolio Budget Statements 2023–24 and the Department of Employment and Workplace Relations Corporate Plan 2023–24.

2.1 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.

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
jobactive	225,896	-	-	-	-
Workforce Australia	1,018,127	1,361,587	1,432,358	1,495,903	1,530,822
Pacific Australia Labour Mobility (PALM) (a)	28,707	11,020	4,680	5,906	6,756
Transition to Work	216,814	319,756	300,391	308,447	312,147
Time to Work	3,295	3,664	-	-	-
ParentsNext (b)	116,619	85,309	28,421	-	-
Skills and Training Incentive	4,806	17,382	-	-	-
Career Revive Initiative	1,050	-	-	-	-
Local Jobs Program	29,111	47,176	45,351	-	-
Y Careers	3,800	11,400	-	-	-
New Voluntary Pre-Employment Service for Parents (c)	-	-	59,173	98,529	136,834
Entrepreneurship Facilitators (d)	49	-	-	-	-
Special appropriations					
Public Governance, Performance and Accountability Act 2013 - s77	-	30	30	30	30
Administered total	1,648,273	1,857,324	1,870,404	1,908,815	1,986,589
Total expenses for program 1.1	1,648,273	1,857,324	1,870,404	1,908,815	1,986,589
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Bill No.3)	1,648,273	1,857,294	1,870,374	1,908,785	1,986,559
Special appropriations					
Public Governance, Performance and Accountability Act 2013 - s77	-	30	30	30	30
Administered total	1,648,273	1,857,324	1,870,404	1,908,815	1,986,589
Departmental expenses					
Departmental appropriation	361,690	369,971	374,154	357,425	380,295
s74 External Revenue (e)	46,009	58,820	35,809	35,899	35,899
Expenses not requiring appropriation in the Budget year (f)	73,709	65,598	68,173	69,098	74,180
Departmental total	481,408	494,389	478,136	462,422	490,374
Total expenses for Outcome 1	2,129,681	2,351,713	2,348,540	2,371,237	2,476,963

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2022-23 Actual expenses	2023-24 Revised estimated expenses	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
Movement of administered funds between years (g)	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1:					
Pacific Australia Labour Mobility (PALM)	(3,600)	3,600	-	-	-
Time to Work	(25)	25	-	-	-
Workforce Australia	(725)	725	-	-	-
Total movement of administered funds	(4,350)	4,350	-	-	-
	2022-23	2023-24			
Average staffing level (number)	1,481	1,918			

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

(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, administered expenses decrease over the forward estimates and departmental expenses increase over the forward estimates.

(b) The Government will replace the ParentsNext program with a New Voluntary Pre-Employment Service for Parents from 1 November 2024.

(c) New Voluntary Pre-Employment Service for Parents will be introduced from 1 November 2024.

(d) Expenses in 2022–23 relate to the Entrepreneurship Facilitators program's previous arrangements before the introduction of Workforce Australia.

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

(f) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses, audit fees and an approved operating loss.

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

2.2 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.

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 2.1: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,292,539	2,637,296	1,786,116	1,521,213	1,198,331
Special appropriations					
Trade Support Loans Act 2014	3,446	61,812	60,663	63,276	67,027
Special Account					
Unique Student Identifiers Special Account - s80 PGPA Act 2013	-	5,792	5,914	6,032	6,140
Total expenses for program 2.1	4,295,985	2,704,900	1,852,693	1,590,521	1,271,498
Program 2.2: VET Student Loans					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	572	286	-	-
Special appropriations					
VET Student Loans Act 2016	89,278	147,031	118,470	123,783	140,978
Special accounts					
VSL Tuition Protection Fund Special Account	131	2,580	2,687	2,791	2,901
Total expenses for program 2.2	89,409	150,183	121,443	126,574	143,879
Program 2.3: DEWR - Nuclear Powered Submarine Program					
Departmental expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	1,925	1,951	-	-
Total expenses for program 2.3	-	1,925	1,951	-	-

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	4,292,539	2,637,868	1,786,402	1,521,213	1,198,331
Special appropriations	92,724	208,843	179,133	187,059	208,005
Special accounts	131	8,372	8,601	8,823	9,041
Administered total	4,385,394	2,855,083	1,974,136	1,717,095	1,415,377
Departmental expenses					
Departmental appropriation (a)	239,076	271,549	252,187	241,141	238,861
s74 External Revenue (b)	29,417	46,975	29,850	29,787	29,787
Special accounts					
<i>Unique Student Identifiers Special Account - s80 PGPA Act 2013 (c)</i>	9,825	5,201	2,532	2,530	2,535
Expenses not requiring appropriation in the Budget year (d)	12,199	19,649	19,890	18,605	14,563
Departmental total	290,517	343,374	304,459	292,063	285,746
Total expenses for Outcome 2	4,675,911	3,198,457	2,278,595	2,009,158	1,701,123

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Movement of administered funds between years (e)					
Outcome 2:					
Nationally Consistent and Accessible Subsidy and Apprenticeship Information	(4,369)	4,369			
Jobs and Skills Australia	(987)	987	-	-	-
National Training System - COPE	(3,571)	3,571	-	-	-
Jobs and Skills Councils	(8,000)	4,000	4,000	-	-
VET Data Streamlining	(8,245)	8,245	-	-	-
Industry Workforce Training	(81)	81	-	-	-
Skills Communication Campaign	(5,573)	5,573	-	-	-
Total movement of administered funds	(30,826)	26,826	4,000	-	-

	2022-23	2023-24
Average staffing level (number)	1,080	1,374

- (a) Includes departmental expenses from program 2.3 above and all other Outcome 2 departmental expenses.
(b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
(c) The Student Identifiers Special Account is composed of both administered and departmental funding.
(d) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, audit fees and an approved operating loss.
(e) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>Sub-program 2.1.1 - Skills Development</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Apprenticeship Support Network	255,109	246,392	229,991	205,127	198,306
Australian Apprenticeships Incentives Program	3,663,995	1,337,733	226,759	106,534	5,088
Australian Apprenticeships Incentives System	78,431	633,704	922,516	789,230	570,126
Commonwealth Scholarship Program for Young Australians	(127)	-	-	-	-
Mid-Career Checkpoint	9,341	-	-	-	-
Skills Checkpoint for Older Workers Program	4,574	7,657	1,000	-	-
Trades Recognition Australia	31,334	42,691	53,121	66,719	66,719
Migrant Skills Incentive	328	7,251	-	-	-
Special appropriations					
Trade Support Loans Act 2014					
Trade Support Loans	3,446	61,812	60,663	63,276	67,027
Total component 2.1.1 expenses	4,046,431	2,337,240	1,494,050	1,230,886	907,266
<i>Sub-program 2.1.2 - Access to Training</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Skills for Education and Employment	83,646	103,979	129,121	139,030	152,862
Foundation Skills for Your Future Program	2,852	5,259	-	-	-
Foundation Skills for Your Future - Remote Community Pilots	3,433	3,047	-	-	-
Remote Training Hubs Network	-	4,566	4,846	5,762	3,557
Total component 2.1.2 expenses	89,931	116,851	133,967	144,792	156,419

Table 2.2.2: Program components of Outcome 2 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>Sub-program 2.1.3 - Support for the National Training System</i>					
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Industry and Skills Committee	207	-	-	-	-
Industry Training Hubs	7,251	-	-	-	-
Industry Workforce Training	17,934	6,695	7,482	8,590	7,143
Integrated Information Service	1,743	896	939	962	979
Jobs and Skills Australia	3,313	16,175	4,474	1,900	1,900
Licensing of International Vocational Education and Training (VET) Courses	220	1,942	1,193	1,193	1,193
My Skills Website	575	614	623	-	-
National Careers Institute and Ambassador	13,953	4,323	-	-	-
National Centre for Vocational Education Research	726	754	777	798	813
National Training System COPE	43,602	48,984	44,844	33,997	37,274
Skills Communication Campaign	51	6,693	-	-	-
Skills Organisation Pilots	4,852	-	-	-	-
VET Data Streamlining	7,829	28,520	6,941	7,114	7,244
VET Information Strategy	998	620	648	667	685
Nationally Consistent and Accessible Subsidy and Apprenticeship Information (c)	2,386	-	-	-	-
Job and Skills Councils	53,983	108,609	114,200	114,487	112,987
National Skills Passport	-	1,146	-	-	-
Total component 2.1.3 expenses	159,623	225,971	182,121	169,708	170,218
<i>Sub-program 2.1.4 - Student Identifiers Special Account</i>					
Unique Student Identifiers Special Account (a) (b)	-	5,792	5,914	6,032	6,140
Total component 2.1.4 expenses	-	5,792	5,914	6,032	6,140

Table 2.2.2: Program components of Outcome 2 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
<i>Sub-program 2.1.5 - National Skills Agreement (NSA) COPE</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Closing the Gap	-	2,445	5,843	6,514	8,284
Foundation Skills	-	-	4,576	16,017	13,717
TAFE Leadership Networks	-	677	1,354	1,354	1,354
VET Workforce	-	3,000	6,000	6,000	6,000
Enhanced VET Data and Evidence	-	12,224	17,168	7,518	-
NSA Implementation	-	700	1,700	1,700	2,100
Total component 2.1.5 expenses	-	19,046	36,641	39,103	31,455
Total program expenses	4,295,985	2,704,900	1,852,693	1,590,521	1,271,498

(a) This special account is funded by Annual Appropriation Bill (No.1).

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

(c) The funding for Nationally Consistent and Accessible Subsidy and Apprenticeship Information has been reclassified from administered funding to departmental funding.

Table 2.2.2: Program components of Outcome 2 (continued)

Program 2.2: VET Student Loans

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
VET FEE-HELP (VFH) Student Redress Scheme	-	572	286	-	-
Special appropriations:					
VET Student Loans Act 2016					
VET Student Loans	89,278	147,031	118,470	123,783	140,978
Special account expenses:					
VSL Tuition Protection Fund Special Account (a)	131	2,580	2,687	2,791	2,901
Total program expenses	89,409	150,183	121,443	126,574	143,879

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

2.3 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.					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 3.1: Workplace Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	31,233	76,774	77,954	61,524	60,275
Special appropriations					
Coal Mining Industry (Long Service Leave) Administration Act 1992	164,078	223,500	223,500	223,500	223,500
Fair Entitlements Guarantee Act 2012	126,027	278,276	295,877	269,843	260,230
Administered total	321,338	578,550	597,331	554,867	544,005
Total expenses for program 3.1	321,338	578,550	597,331	554,867	544,005
Program 3.2: Workers' Compensation Payments					
Administered expenses					
Payments to corporate entities - Comcare (a)	-	6,029	6,183	6,281	6,386
Special appropriations					
Asbestos-related Claims Act 2005	26,205	27,258	26,004	25,470	24,864
Safety, Rehabilitation and Compensation Act 1988	60,857	24,621	24,119	23,091	22,028
Administered total	87,062	57,908	56,306	54,842	53,278
Total expenses for program 3.2	87,062	57,908	56,306	54,842	53,278

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	31,233	76,774	77,954	61,524	60,275
Payments to corporate entities - Comcare (a)	-	6,029	6,183	6,281	6,386
Special appropriations	377,167	553,655	569,500	541,904	530,622
Administered total	408,400	636,458	653,637	609,709	597,283
Departmental expenses					
Departmental appropriations	53,695	73,146	75,765	72,458	73,183
Section 74 External Revenue (b)	11,224	11,938	5,927	5,900	5,900
Expenses not requiring appropriation in the Budget year (c)	3,398	7,454	7,568	7,306	5,428
Departmental total	68,317	92,538	89,260	85,664	84,511
Total expenses for Outcome 3	476,717	728,996	742,897	695,373	681,794
Movement of administered funds between years (d)					
Outcome 3:					
Workplace Support	(7,039)	3,853	(373)	1,740	1,740
Total movement of administered funds	(7,039)	3,853	(373)	1,740	1,740
Average staffing level (number)					
	2022-23 343	2023-24 422			

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

(a) 'Payments to corporate entities – Comcare' of \$5.837 million were paid in the 2022–23 financial year, but not reported as expenses in this category in the 2022–23 financial statements.

(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 and amortisation expenses, audit fees and an approved operating loss.

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

Table 2.3.2: Program component expenses for Outcome 3**Program 3.1: Workplace Support**

	2022-23 Actual expenses	2023-24 Revised estimated expenses	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Fair Entitlements Guarantee	18,666	31,744	33,100	32,100	31,354
International Labour Organization Subscription	10,710	14,804	14,848	14,848	14,848
Protected Action Ballots Scheme	1,157	1,600	1,600	1,600	1,600
Payments to industry for business research and innovation initiatives	-	500	1,504	503	-
Financial assistance to working women's centres to provide advice and related support on work-related matters	700	9,655	9,657	9,660	9,660
Support for employer representatives and unions to improve safety, fairness, and productivity in workplaces	-	13,413	13,413	2,813	2,813
Prohibition of Engineered Stone	-	5,058	3,832	-	-
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	164,078	223,500	223,500	223,500	223,500
<i>Fair Entitlements Guarantee Act 2012</i>	126,027	278,276	295,877	269,843	260,230
Total expenses for Program 3.1	321,338	578,550	597,331	554,867	544,005

Table 2.3.2: Program component expenses for Outcome 3 (continued)

Program 3.2: Workers' Compensation Payments

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses					
Payments to corporate entities - Comcare (a)	-	6,029	6,183	6,281	6,386
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	26,205	27,258	26,004	25,470	24,864
<i>Safety, Rehabilitation and Compensation Act 1988 (b)</i>	60,857	24,621	24,119	23,091	22,028
Total expenses for Program 3.2	87,062	57,908	56,306	54,842	53,278

(a) 'Payments to corporate entities - Comcare' of \$5.837 million were paid in the 2022–23 financial year, but not reported as expenses in this category in the 2022–23 financial statements.

(b) *Safety, Rehabilitation and Compensation Act 1988* special appropriation is subject to unbudgeted Comcare actuarial adjustments.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department of Employment and Workplace Relations.

Table 3.1: Estimates of special account flows and balances

		Opening balance 2023-24 2022-23 \$'000	Receipts 2023-24 2022-23 \$'000	Payments 2023-24 2022-23 \$'000	Adjustments 2023-24 2022-23 \$'000	Closing balance 2023-24 2022-23 \$'000
	Outcome					
Unique Student Identifiers Special Account - s80 PGPA Act 2013 (D)	2	5,727	10,993	(10,993)	-	5,727
<i>Unique Student Identifiers Special Account - s80 PGPA Act 2013 (A,D)</i>		-	8,660	(9,825)	6,892	5,727
VSL Tuition Protection Fund Special Account (A)	2	9,715	3,699	(2,580)	(472)	10,362
<i>VSL Tuition Protection Fund Special Account (A)</i>		-	1,935	(104)	7,884	9,715
Total special accounts 2023-24 Budget estimate		15,442	14,692	(13,573)	(472)	16,089
<i>Total special accounts 2022-23 actual</i>		-	10,595	(9,929)	14,776	15,442

(A) = Administered

(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4, Table 1.5, and the actual results for the 2022–23 financial year.

The department's revised budget and forward estimates have been prepared in accordance with Australian Accounting Standards, including AASB 16: Leases.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	387,814	420,855	431,183	422,165	416,989
Suppliers	305,919	362,714	287,931	272,502	291,190
Depreciation and amortisation (a)	143,315	143,889	149,614	142,794	149,421
Finance costs	3,117	2,843	3,127	2,688	3,031
Losses from assets sales	77	-	-	-	-
Total expenses	840,242	930,301	871,855	840,149	860,631
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services (b)	84,664	91,728	50,950	50,950	50,950
Rental income	1,987	26,005	20,636	20,636	20,636
Other	1,364	3,929	3,929	3,929	3,929
Total own-source revenue	88,015	121,662	75,515	75,515	75,515
Total own-source income	88,015	121,662	75,515	75,515	75,515
Net (cost of)/contribution by services	(752,227)	(808,639)	(796,340)	(764,634)	(785,116)
Revenue from Government	667,875	723,525	705,449	681,633	695,156
Surplus/(deficit) attributable to the Australian Government	(84,352)	(85,114)	(90,891)	(83,001)	(89,960)
Total comprehensive income/(loss)	(84,352)	(85,114)	(90,891)	(83,001)	(89,960)
Total comprehensive income/(loss) attributable to the Australian Government	(84,352)	(85,114)	(90,891)	(83,001)	(89,960)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(84,352)	(85,114)	(90,891)	(83,001)	(89,960)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	87,942	89,127	92,057	91,435	90,597
plus: depreciation/amortisation expenses for ROU assets (c)	55,299	54,762	57,557	51,359	58,824
less: lease principal repayments (c)	62,887	58,420	58,368	59,438	59,106
Net Cash Operating Surplus/ (Deficit)	(3,998)	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 Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Estimated External Revenue receipts under section 74 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) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,387	6,387	6,387	6,387	6,387
Trade and other receivables	300,434	282,945	280,081	280,246	280,294
Total financial assets	306,821	289,332	286,468	286,633	286,681
Non-financial assets					
Land and buildings (a)	272,890	293,982	240,943	279,160	183,243
Property, plant and equipment	65,913	70,759	76,189	81,199	86,209
Intangibles	317,171	370,169	354,530	306,271	287,792
Other non-financial assets	25,932	25,932	25,932	25,932	25,932
Total non-financial assets	681,906	760,842	697,594	692,562	583,176
Total assets	988,727	1,050,174	984,062	979,195	869,857
LIABILITIES					
Payables					
Suppliers	48,064	48,295	48,338	48,574	48,574
Other payables	11,989	13,122	13,724	13,514	13,541
Total payables	60,053	61,417	62,062	62,088	62,115
Interest bearing liabilities					
Leases	259,000	283,180	236,150	273,381	214,275
Total interest bearing liabilities	259,000	283,180	236,150	273,381	214,275
Provisions					
Employee provisions	127,346	128,437	128,643	128,425	128,445
Total provisions	127,346	128,437	128,643	128,425	128,445
Total liabilities	446,399	473,034	426,855	463,894	404,835
Net assets	542,328	577,140	557,207	515,301	465,022
EQUITY*					
Parent entity interest					
Contributed equity	626,680	746,606	817,564	858,659	898,340
Retained surplus / (accumulated deficit)	(84,352)	(169,466)	(260,357)	(343,358)	(433,318)
Total parent entity interest	542,328	577,140	557,207	515,301	465,022
Total equity	542,328	577,140	557,207	515,301	465,022

Prepared on Australian Accounting Standards basis.

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

(a) The 2026–27 figures excludes building lease additions for future national office accommodation arrangements for the department.

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	(84,352)	-	-	626,680	542,328
Opening balance adjustments	-	-	-	-	-
Adjusted opening balance	(84,352)	-	-	626,680	542,328
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(85,114)	-	-	-	(85,114)
Total comprehensive income	(85,114)	-	-	-	(85,114)
of which:					
Attributable to the Australian Government	(85,114)	-	-	-	(85,114)
Transactions with owners					
Distributions to owners					
Returns of capital:					
Restructuring	-	-	-	723	723
Contributions by owners					
Equity Injection - Appropriation	-	-	-	46,880	46,880
Departmental Capital Budget (DCB)	-	-	-	72,323	72,323
Sub-total transactions with owners	-	-	-	119,926	119,926
Estimated closing balance as at 30 June 2024	(169,466)	-	-	746,606	577,140
Closing balance attributable to the Australian Government	(169,466)	-	-	746,606	577,140

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	743,452	734,036	708,313	681,468	695,108
Sale of goods and rendering of services (a)	68,714	117,733	71,586	71,586	71,586
Net GST received	36,731	35,783	28,377	26,826	28,718
Special Account	5,618	-	-	-	-
Other	1,987	(22)	-	-	-
Total cash received	856,502	887,530	808,276	779,880	795,412
Cash used					
Employees	381,259	418,654	430,375	422,593	416,942
Suppliers	323,982	393,609	312,148	295,083	315,899
Interest payments on lease liability	3,117	2,843	3,127	2,688	3,031
s74 External Revenue transferred to the OPA	80,883	-	-	-	-
Other	393	705	188	80	80
Total cash used	789,634	815,811	745,838	720,444	735,952
Net cash from/(used by) operating activities	66,868	71,719	62,438	59,436	59,460
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	9	-	-	-	-
Total cash received	9	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	107,756	139,502	75,028	41,093	40,035
Total cash used	107,756	139,502	75,028	41,093	40,035
Net cash from/(used by) investing activities	(107,747)	(139,502)	(75,028)	(41,093)	(40,035)

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	103,669	126,203	70,958	41,095	39,681
Cash transferred due to restructuring	6,892	-	-	-	-
Total cash received	110,561	126,203	70,958	41,095	39,681
Cash used					
Principal payments on lease liability	63,295	58,420	58,368	59,438	59,106
Total cash used	63,295	58,420	58,368	59,438	59,106
Net cash from/(used by) financing activities	47,266	67,783	12,590	(18,343)	(19,425)
Net increase/(decrease) in cash held	6,387	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	6,387	6,387	6,387	6,387
Cash and cash equivalents at the end of the reporting period	6,387	6,387	6,387	6,387	6,387

Prepared on Australian Accounting Standards basis.

(a) Estimated External Revenue receipts under section 74 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 3.6: Departmental capital budget statement (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	84,029	72,323	42,125	39,219	39,681
Equity injections - Bill 2	43,502	46,880	28,833	1,876	-
Total new capital appropriations	127,531	119,203	70,958	41,095	39,681
<i>Provided for:</i>					
Purchase of non-financial assets	127,531	119,203	70,958	41,095	39,681
Total items	127,531	119,203	70,958	41,095	39,681
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations - (a)	57,131	60,051	29,635	2,678	-
Funded by capital appropriation - DCB (b)	46,538	79,453	45,394	38,417	39,681
Funded internally from departmental resources - (c)	355	355	355	355	355
TOTAL	104,024	139,859	75,384	41,450	40,036
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	104,024	139,859	75,384	41,450	40,036
Total cash used to acquire assets	104,024	139,859	75,384	41,450	40,036

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Bill (No. 4), current *Appropriation Act No. 2*, and prior year *Appropriation Act No. 2/4/6* (inclusive of Supply Act arrangements).

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

(c) Includes the following:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets;
- proceeds from the sale of assets; and
- section 74 external receipts.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	56,209	94,977	605,127	756,313
Gross book value - ROU assets	451,592	-	-	451,592
Accumulated depreciation/ amortisation and impairment	(22,774)	(29,064)	(287,956)	(339,794)
Accumulated depreciation/amortisation and impairment - ROU assets	(212,137)	-	-	(212,137)
Opening net book balance	272,890	65,913	317,171	655,974
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	60,051	60,051
By purchase - appropriation ordinary annual services (b)	5,000	13,294	61,159	79,453
By purchase - other - ROU assets	82,600	-	-	82,600
From acquisition of entities or operations (including restructuring)	-	-	723	723
Total additions	87,600	13,294	121,933	222,827
Other movements				
Depreciation/amortisation expense	(11,746)	(8,448)	(68,933)	(89,127)
Depreciation/amortisation on ROU assets	(54,762)	-	-	(54,762)
Total other movements	(66,508)	(8,448)	(68,933)	(143,889)
As at 30 June 2024				
Gross book value	61,209	108,271	727,060	896,540
Gross book value - ROU assets	534,192	-	-	534,192
Accumulated depreciation/ amortisation and impairment	(34,520)	(37,512)	(356,889)	(428,921)
Accumulated depreciation/amortisation and impairment - ROU assets	(266,899)	-	-	(266,899)
Closing net book balance	293,982	70,759	370,171	734,912

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2)* and Bill (No. 4), including Collection Development Acquisition Budget.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1)* and Bill (No. 3) for depreciation/amortisation expenses, DCB or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,991,483	2,282,416	2,253,609	2,268,043	2,348,784
Subsidies	3,966,038	2,046,672	1,087,085	899,810	629,702
Personal benefits	210,409	601,241	757,397	670,031	615,135
Grants	148,315	176,474	190,735	183,046	172,839
Write-down and impairment of assets	125,825	184,154	153,045	159,847	179,511
Payments to corporate entities	-	57,908	56,306	54,842	53,278
Total expenses administered on behalf of Government	6,442,070	5,348,865	4,498,177	4,235,619	3,999,249
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	165,175	226,668	226,792	226,291	227,569
Total taxation revenue	165,175	226,668	226,792	226,291	227,569
Non-taxation revenue					
Interest	169,015	206,353	142,193	123,097	120,663
Other revenue	139,738	166,461	227,082	267,915	274,773
Total non-taxation revenue	308,753	372,814	369,275	391,012	395,436
Total own-source revenue administered on behalf of Government	473,928	599,482	596,067	617,303	623,005
Gains					
Other gains	546,018	63,195	(47,319)	(60,455)	(74,458)
Total gains administered on behalf of Government	546,018	63,195	(47,319)	(60,455)	(74,458)
Total own-sourced income administered on behalf of Government	1,019,946	662,677	548,748	556,848	548,547
Net cost of/(contribution by) services	5,422,124	(4,686,188)	(3,949,429)	(3,678,771)	(3,450,702)
Surplus/(deficit) before income tax	(5,422,124)	(4,686,188)	(3,949,429)	(3,678,771)	(3,450,702)
Surplus/(deficit) after income tax	(5,422,124)	(4,686,188)	(3,949,429)	(3,678,771)	(3,450,702)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	54,650	-	-	-	-
Total other comprehensive income	54,650	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(5,367,474)	(4,686,188)	(3,949,429)	(3,678,771)	(3,450,702)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	9,742	15,673	16,316	17,468	18,636
Trade and other receivables	4,546,964	4,748,917	4,843,179	4,933,245	5,046,718
Other investments	360,946	360,946	360,946	360,946	360,946
Other financial assets	41,754	41,754	41,754	41,754	41,754
Total financial assets	4,959,406	5,167,290	5,262,195	5,353,413	5,468,054
Non-financial assets					
Other non-financial assets	5,956	5,956	5,956	5,956	5,956
Total non-financial assets	5,956	5,956	5,956	5,956	5,956
Total assets administered on behalf of Government	4,965,362	5,173,246	5,268,151	5,359,369	5,474,010
LIABILITIES					
Payables					
Suppliers	101,196	101,295	101,295	101,295	101,295
Subsidies	30,357	30,357	30,357	30,357	30,357
Personal benefits	1,913	1,913	1,913	1,913	1,913
Grants	33,152	33,152	33,152	33,152	33,152
Other payables	2,032,127	2,096,404	2,143,723	2,204,178	2,278,636
Total payables	2,198,745	2,263,121	2,310,440	2,370,895	2,445,353
Total liabilities administered on behalf of Government	2,198,745	2,263,121	2,310,440	2,370,895	2,445,353
Net assets/(liabilities)	2,766,617	2,910,125	2,957,711	2,988,474	3,028,657

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	341	199,419	197,238	198,122	196,576
Taxes	165,175	226,668	226,792	226,291	227,569
Net GST received	184,459	211,406	208,738	210,075	217,554
Other	163,693	140,305	169,378	187,699	188,300
Total cash received	513,668	777,798	802,146	822,187	829,999
Cash used					
Grant	315,579	176,474	190,735	183,046	172,839
Subsidies paid	3,966,008	2,046,672	1,087,085	899,810	629,702
Personal benefits	210,460	601,241	757,397	670,031	615,135
Suppliers	2,064,376	2,493,822	2,462,347	2,478,118	2,566,338
Payments to corporate entities	-	57,908	56,306	54,842	53,278
Total cash used	6,556,423	5,376,117	4,553,870	4,285,847	4,037,292
Net cash from/(used by) operating activities	(6,042,755)	(4,598,319)	(3,751,724)	(3,463,660)	(3,207,293)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	161,073	260,819	272,376	295,095	313,175
Total cash received	161,073	260,819	272,376	295,095	313,175
Cash used					
Advances and loans made	441,494	487,938	517,024	539,817	595,599
Total cash used	441,494	487,938	517,024	539,817	595,599
Net cash from/(used by) investing activities	(280,421)	(227,119)	(244,648)	(244,722)	(282,424)
FINANCING ACTIVITIES					
Cash received					
Other	7,884	-	-	-	-
Total cash received	7,884	-	-	-	-
Net cash from/(used by) financing activities	7,884	-	-	-	-
Net increase/(decrease) in cash held	(6,315,292)	(4,825,438)	(3,996,372)	(3,708,382)	(3,489,717)
Cash and cash equivalents at beginning of reporting period	-	9,742	15,673	16,316	17,468
Cash from Official Public Account for:					
- Appropriations	6,942,478	5,650,620	4,858,301	4,612,813	4,412,431
Total cash from Official Public Account	6,942,478	5,650,620	4,858,301	4,612,813	4,412,431
Cash to Official Public Account for:					
- Appropriations	(617,444)	(819,251)	(861,286)	(903,279)	(921,546)
Total cash to Official Public Account	(617,444)	(819,251)	(861,286)	(903,279)	(921,546)
Cash and cash equivalents at end of reporting period	9,742	15,673	16,316	17,468	18,636

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

The department does not have an administered capital budget therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2023–24 Budget year)

The department has no administered asset movements therefore Table 3.12 is not presented.

Australian Skills Quality Authority

**Entity additional estimates
statements**

Australian Skills Quality Authority

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Australian Skills Quality Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Skills Quality Authority's (ASQA) purpose is to ensure quality vocational education and training (VET) so that students, industry, governments and the community have confidence in the integrity of national qualifications issued by training providers. ASQA plays a key role in ensuring that Australians can experience the economic benefits that quality VET provides, by regulating the VET sector and partnering with stakeholders to continuously improve regulatory outcomes, consistent with government's expectations of ASQA as a best-practice regulator.

The Government announced that it will provide \$37.8 million over 4 years to establish an ongoing Integrity Unit within ASQA which will provide intelligence, analytic and investigative capacity to respond quickly, comprehensively and holistically to VET integrity risks. Supported by an uplift in digital and data systems, this investment will broaden intelligence and expertise within ASQA to identify and address where VET is being used for organised crime and exploitation. The Integrity Unit will be a clear signal to the community that this illegal behaviour will be taken seriously and acted upon.

This investment will support ASQA to have the appropriate regulatory capacity to respond to increasingly highly developed integrity risks both at initial registration and throughout a provider's operations. Importantly, given the covert and complex nature of some organised crime operations, the establishment of an ongoing Integrity Unit within ASQA would support its regulatory capacity in inter-agency intelligence and compliance work, to better enable multiagency law enforcement and action.

By establishing an Integrity Unit within ASQA, and improvements in digital and data systems, the Government is responding to the key findings of the Rapid Review into the Exploitation of Australia's Visa System and the Review of the Migration System.

ASQAs Integrity Unit activities will include:

- A compliance blitz of low trust RTOs, and those RTOs at high risk of exploiting the VET system
- Supporting the participation of ASQA in Operation INGLENOOK
- A VET tip-off line, which will provide a safe and confidential avenue for current and former students, staff and other potential whistle blowers such as homestay hosts and employers of international students to anonymously report alleged serious RTO non-compliance, or inappropriate or fraudulent practices

- Industry and multijurisdictional engagement including with federal and state and territory industry regulators, to share intelligence and operational approaches to disrupt and deter criminal elements that threaten the integrity of VET, and
- Identifying where potential changes to legislation may be required to strengthen entry requirements and reduce the number of non-genuine providers in the system.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for ASQA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: ASQA resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022-23 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	18,164	19,473	-	19,473
Departmental appropriation	42,413	40,793	2,491	43,284
s74 External Revenue (b)	3,479	-	-	-
Departmental capital budget (c)	1,231	1,271	2,035	3,306
Annual appropriations - other services - non-operating (d)	-	-	-	-
Prior year appropriations available	82	-	-	-
Equity injection	1,214	1,157	-	1,157
<i>Total departmental annual appropriations</i>	<i>66,583</i>	<i>62,694</i>	<i>4,526</i>	<i>67,220</i>
Total departmental resourcing	66,583	62,694	4,526	67,220
Administered				
<i>Total administered special appropriations</i>	<i>197</i>	<i>357</i>	<i>-</i>	<i>-</i>
Total administered resourcing	197	357	-	-
Total resourcing for ASQA	66,780	63,051	4,526	67,220
			<i>Actual 2022-23</i>	<i>2023-24</i>
Average staffing level (number)			<i>202</i>	212

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 Act (No. 1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023, Supply Act (No.1) 2022–2023, Supply Act (No.3) 2022–2023 and Appropriation Act (No. 3) 2022–2023.

(b) Estimated external revenue receipts under section 74 of the PGPA Act.

(c) Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) Appropriation Act (No. 2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023, Supply Act (No.2) 2022–2023, Supply Act (No.4) 2022–2023, and Appropriation Act (No.4) 2022–2023.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measure					
Strengthening integrity in the VET and migration	1.1				
Departmental payments		4,526	9,660	9,543	9,530
Total		4,526	9,660	9,543	9,530

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

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ASQA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Strengthening integrity in the VET and migration	1.1	4,526	9,660	9,543	9,530
Changes in Parameters (net increase)			56	144	151
Net impact on appropriations for Outcome 1 (departmental)		4,526	9,716	9,687	9,681
Total net impact on appropriations for Outcome 1		4,526	9,716	9,687	9,681

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

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for ASQA through Appropriation Bills Nos. 3.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
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	43,644	42,064	46,590	4,526	-
Total departmental	43,644	42,064	46,590	4,526	-
Total administered and departmental	43,644	42,064	46,590	4,526	-

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

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.

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Regulation and advice					
Administered expenses					
Special appropriations					
<i>Special appropriation 2023-24</i>	-	357	357	357	357
<i>Special appropriation 2022-23</i>	197	-	-	-	-
Expenses not requiring appropriation in the Budget year (a)	262	-	-	-	-
Administered total	459	357	357	357	357
Departmental expenses					
Departmental appropriation	43,186	43,345	46,522	46,814	47,210
Expenses not requiring appropriation in the Budget year (b)	3,989	5,150	5,340	3,049	1,589
Departmental total	47,175	48,495	51,862	49,863	48,799
Total expenses for program 1.1	47,634	48,852	52,219	50,220	49,156
	2022-23	2023-24			
Average staffing level (number)	202	212			

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

(b) 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.

Table 2.1.3: Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2023–24 Budget. For a full outline of all performance measures associated with Outcome 1 see the Department of Employment and Workplace Relations Portfolio Budget Statements 2023–24 and the Australian Skills Quality Authority Corporate Plan 2023–24.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

ASQA has no special accounts therefore Table 3.1 is not presented.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4 and the actual results for the 2022–23 financial year.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	25,696	28,629	31,251	31,856	32,581
Suppliers	15,009	12,048	12,781	13,286	12,461
Depreciation and amortisation	6,219	7,686	7,733	4,647	3,611
Finance costs	246	132	97	74	146
Losses from asset sales	3	-	-	-	-
Total expenses	47,173	48,495	51,862	49,863	48,799
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	250	-	-	-	-
Resources received free of charge	673	50	50	50	50
Total own-source revenue	923	50	50	50	50
Gains					
Gain on lease disposal	75	-	-	-	-
Total gains	75	-	-	-	-
Total own-source income	998	50	50	50	50
Net (cost of)/contribution by services	(46,175)	(48,445)	(51,812)	(49,813)	(48,749)
Revenue from Government	41,393	43,284	45,633	46,530	47,453
Surplus/(deficit) attributable to the Australian Government	(4,782)	(5,161)	(6,179)	(3,283)	(1,296)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(4,782)	(5,161)	(6,179)	(3,283)	(1,296)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(4,782)	(5,161)	(6,179)	(3,283)	(1,296)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,938	5,100	5,290	2,999	1,539
plus: depreciation/amortisation expenses for ROU assets (b)	2,281	2,586	2,443	1,648	2,072
less: lease principal repayments (b)	2,289	2,525	1,554	1,364	2,315
Net Cash Operating Surplus/ (Deficit)	(852)	-	-	-	-

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 Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	324	324	324	324	324
Trade and other receivables	14,847	16,614	19,290	19,285	19,285
Total financial assets	15,171	16,938	19,614	19,609	19,609
Non-financial assets					
Land and buildings	10,416	8,127	9,783	6,957	4,492
Property, plant and equipment	1,017	876	1,101	922	926
Intangibles	10,562	9,770	9,897	12,789	16,112
Other non-financial assets	340	340	340	340	340
Total non-financial assets	22,335	19,113	21,121	21,008	21,870
Assets held for sale					
Total assets	37,506	36,051	40,735	40,617	41,479
LIABILITIES					
Payables					
Suppliers	2,027	3,795	6,477	6,477	6,477
Other payables	857	857	857	857	857
Total payables	2,884	4,652	7,334	7,334	7,334
Interest bearing liabilities					
Leases	6,266	3,741	6,987	5,623	3,308
Total interest bearing liabilities	6,266	3,741	6,987	5,623	3,308
Provisions					
Employee provisions	6,104	6,104	6,104	6,104	6,104
Other provisions	469	469	469	469	469
Total provisions	6,573	6,573	6,573	6,573	6,573
Total liabilities	15,723	14,966	20,894	19,530	17,215
Net assets	21,783	21,085	19,841	21,087	24,264
EQUITY*					
Contributed equity	40,033	44,496	49,431	53,960	58,433
Reserves	1,272	1,272	1,272	1,272	1,272
Retained surplus / (accumulated deficit)	(19,522)	(24,683)	(30,862)	(34,145)	(35,441)
Total Equity	21,783	21,085	19,841	21,087	24,264

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	(19,522)	1,272	-	40,033	21,783
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(19,522)	1,272	-	40,033	21,783
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(5,161)	-	-	-	(5,161)
Total comprehensive income	(5,161)	-	-	-	(5,161)
of which:					
Transactions with owners					
Contributions by owners					
Equity Injection	-	-	-	-	-
Equity Injection - Appropriation	-	-	-	1,157	1,157
Departmental Capital Budget (DCB)	-	-	-	3,306	3,306
Sub-total transactions with owners	-	-	-	4,463	4,463
Estimated closing balance as at 30 June 2024	(24,683)	1,272	-	44,496	21,085
Closing balance attributable to the Australian Government	(24,683)	1,272	-	44,496	21,085

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	49,085	41,517	42,957	46,535	47,453
Sale of goods and rendering of services	300	-	-	-	-
Net GST received	2,279	-	-	-	-
Total cash received	51,664	41,517	42,957	46,535	47,453
Cash used					
Employees	25,461	28,629	31,251	31,856	32,581
Suppliers	17,984	10,230	10,049	13,236	12,411
Interest payments on lease liability	220	132	97	74	146
s74 External Revenue transferred to the OPA	3,479	-	-	-	-
Other	-	-	-	-	-
Total cash used	47,144	38,991	41,397	45,166	45,138
Net cash from / (used by) operating activities	4,520	2,526	1,560	1,369	2,315
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	5,039	4,464	4,941	4,534	4,473
Total cash used	5,039	4,464	4,941	4,534	4,473
Net cash from / (used by) investing activities	(5,039)	(4,464)	(4,941)	(4,534)	(4,473)

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,750	4,463	4,935	4,529	4,473
Total cash received	2,750	4,463	4,935	4,529	4,473
Cash used					
Principal payments on lease liability	2,292	2,525	1,554	1,364	2,315
Total cash used	2,292	2,525	1,554	1,364	2,315
Net cash from/(used by) financing activities	458	1,938	3,381	3,165	2,158
Net increase/(decrease) in cash held	(61)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	385	324	324	324	324
Cash and cash equivalents at the end of the reporting period	324	324	324	324	324

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	1,231	3,306	4,935	4,529	4,473
Equity injections - Act No. 2 and Bill 4	1,214	1,157	-	-	-
Total new capital appropriations	2,445	4,463	4,935	4,529	4,473
<i>Provided for:</i>					
Purchase of non-financial assets	2,445	4,463	4,935	4,529	4,473
Total Items	2,445	4,463	4,935	4,529	4,473
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,296	1,157	-	-	-
Funded by capital appropriation - DCB (b)	1,454	3,306	4,935	4,529	4,473
TOTAL	2,750	4,463	4,935	4,529	4,473
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,750	4,463	4,935	4,529	4,473
Total cash used to acquire assets	2,750	4,463	4,935	4,529	4,473

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current *Appropriation Act No. 2*, and prior year *Appropriation Act No. 2/4/6* (inclusive of Supply Act arrangements).

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

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	5,189	1,675	28,767	35,631
Gross book value - ROU assets	11,348	-	-	11,348
Accumulated depreciation/ amortisation and impairment	(1,092)	(658)	(18,205)	(19,955)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,029)	-	-	(5,029)
Opening net book balance	10,416	1,017	10,562	21,995
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,233	141	3,090	4,464
By purchase - appropriation equity - ROU assets	-	-	-	-
Total additions	1,233	141	3,090	4,464
Other movements				
Depreciation/amortisation expense	(936)	(282)	(3,882)	(5,100)
Depreciation/amortisation on ROU assets	(2,586)	-	-	(2,586)
Total other movements	(3,522)	(282)	(3,882)	(7,686)
As at 30 June 2024				
Gross book value	6,422	1,816	31,857	40,095
Gross book value - ROU assets	11,348	-	-	11,348
Accumulated depreciation/ amortisation and impairment	(2,028)	(940)	(22,087)	(25,055)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,615)	-	-	(7,615)
Closing net book balance	8,127	876	9,770	18,773

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Annual Appropriation Act (No. 2) 2022–2023*, *Supply Act (No.2) 2022–2023*, *Supply Act (No.4) 2022–2023* and *Appropriation Bill (No. 4) 2022–2023*, including Collection Development and Acquisition Budget.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Impairment on trade receivables	262	-	-	-	-
Total expenses administered on behalf of Government	262	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	24,535	37,361	37,468	36,622	36,622
Total non-taxation revenue	24,535	37,361	37,468	36,622	36,622
Total own-source revenue administered on behalf of Government	24,535	37,361	37,468	36,622	36,622
Total own-source income administered on behalf of Government	24,535	37,361	37,468	36,622	36,622
Net cost of/(contribution by) services	(24,273)	(37,361)	(37,468)	(36,622)	(36,622)
Surplus/(deficit) before income tax	24,273	37,361	37,468	36,622	36,622
Surplus/(deficit) after income tax	24,273	37,361	37,468	36,622	36,622
Total comprehensive income (loss) attributable to the Australian Government	24,273	37,361	37,468	36,622	36,622

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	299	299	299	299	299
Total financial assets	299	299	299	299	299
Total assets administered on behalf of Government	299	299	299	299	299
LIABILITIES					
Provisions					
Other provisions	418	418	418	418	418
Total provisions	418	418	418	418	418
Total liabilities administered on behalf of Government	418	418	418	418	418
Net assets/(liabilities)	(119)	(119)	(119)	(119)	(119)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees and fines	24,018	37,361	37,468	36,622	36,622
Total cash received	24,018	37,361	37,468	36,622	36,622
Net cash from / (used by) operating activities	24,018	37,361	37,468	36,622	36,622
Net increase/(decrease) in cash held	24,018	37,361	37,468	36,622	36,622
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	197	357	357	357	357
Total cash from Official Public Account	197	357	357	357	357
Cash to Official Public Account for:					
- Appropriations	24,215	37,718	37,825	36,979	36,979
Total cash to Official Public Account	24,215	37,718	37,825	36,979	36,979
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

ASQA has no administered capital budget therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (Budget year 2023–24)

ASQA has no administered asset movements therefore Table 3.12 is not presented.

**Comcare, the Safety,
Rehabilitation and
Compensation Commission,
and the Seafarers Safety,
Rehabilitation and
Compensation Authority
Entity additional estimates
statements**

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

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

Section 1: Entity overview and resources

1.1 Strategic direction statement

Comcare

Comcare is a work health and safety regulator, a scheme administrator and an insurer and claims manager. Comcare also has enabling roles, focused on the capability and capacity of its own workforce and on supporting engagement and better practice approaches to health and safety across its scheme.

Comcare:

- delivers functions specified in the *Work Health and Safety Act 2011* (WHS Act) and the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act)
- manages claims in relation to the *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* (ARC Act) and Parliamentary Injury Compensation Scheme (PICS) established under the *Parliamentary Business Resources Act 2017*
- 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 outcome and purpose is to 'Promote and enable safe and healthy work'. This purpose unites Comcare's functional activities and is supported by strategic priorities that reflect that there are multi-factorial, multi-layered connections between the different functions of Comcare along the prevention – early intervention – injury management – compensation and rehabilitation continuum.

Comcare's strategic priorities are:

- Excellence in service provision
- Engagement with its stakeholders
- Prevention and early intervention across its scheme

- Insight-driven and risk- and evidence-based practice
- Being adaptive and sustainable in the face of change.

Comcare continues to promote innovation and better practice across its operations, striving to find better ways to prevent injury and support timely, safe and sustainable return to work.

Seacare Authority

The Seacare Authority is established under the *Seafarers Rehabilitation and Compensation Act 1992* (Seafarers Act), which sets out its functions, powers and responsibilities. The Seacare Authority also has functions, powers and responsibilities under the *Occupational Health and Safety (Maritime Industry) Act 1993* (OHS(MI) Act).

Its purposes are derived from its functions and powers under the Seafarers Act and OHS(MI) Act. These are:

- Purpose 1: Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme
- Purpose 2: Maintain a scheme safety net that is able to meet its liabilities.

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 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 may involve a 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

The Entity Resource Statement details the resourcing for Comcare and the Seacare Authority at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1.1: Comcare resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2022-23 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>
Opening balance/cash reserves at 1 July	497,288	435,898	(620)	435,278
Funds from Government				
Annual appropriations - ordinary annual services (a)				
Outcome 1	5,897	6,029	-	6,029
Total annual appropriations	5,897	6,029	-	6,029
Amounts received from related entities (b)				
Amounts from portfolio department	45,321	50,286	1,593	51,879
Total amounts received from related entities	45,321	50,286	1,593	51,879
Total funds from Government	51,218	56,315	1,593	57,908
Funds from industry sources				
Licence fees	18,995	22,170	-	22,170
Total funds from industry sources	18,995	22,170	-	22,170
Funds from other sources				
Interest	16,720	19,777	-	19,777
Sale of goods and services	4,134	3,915	-	3,915
Regulatory contributions	20,059	22,635	-	22,635
Workers' compensation premiums	175,457	186,604	-	186,604
Total funds from other sources	216,370	232,931	-	232,931
Total net resourcing for Comcare	783,871	747,314	973	748,287
			<i>Actual 2022-23</i>	<i>2023-24</i>
Average staffing level (number)			611	633

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

(a) *Appropriation Act (No. 1) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, and *Supply Act (No.3) 2022–2023*.

(b) Funding provided by the portfolio department that is not specified within the annual Appropriation Bills as a payment to the CCE (for example, a grant awarded to a CCE from one of its portfolio department's administered programs).

Table 1.1.2: Seacare Authority resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022-23 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>
Administered				
Special accounts				
Opening balance	1,291	1,573	34	1,607
Appropriation receipts (a)	-	-	900	900
Non-appropriation receipts	493	310	-	310
<i>Total special account receipts</i>	1,784	1,883	934	2,817
Total administered resourcing	1,784	1,883	934	2,817
Total resourcing for Seacare Authority	1,784	1,883	934	2,817
			<i>Actual 2022-23</i>	<i>2023-24</i>
Average staffing level (number)			-	-

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) Amounts credited to the special account(s) from the Seacare Authority's annual appropriation.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Seacare Authority 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
Future of the Seacare Scheme	1.1				
Administered payments (a)		-	-	-	-
Total		-	-	-	-
Total payment measures					
Administered		-	-	-	-
Total		-	-	-	-

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

(a) \$0.900 million in 2023–24 for the Seacare Authority to provide support for the Seacare Safety Net Fund to ensure its ongoing viability.

Comcare has no measure announced since the 2023–24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for Comcare and Seacare Authority at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3.1: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1 - Comcare					
Departmental					
Annual appropriations					
Changes in Parameters					
(net increase)	1.1	-	6	18	19
Net impact on appropriations for Outcome 1 (departmental)		-	6	18	19
Total net impact on appropriations for Outcome 1		-	6	18	19

Table 1.3.2: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1 - Seacare Authority					
Administered					
Annual appropriations					
Future of Seacare Scheme	1.1	900	-	-	-
Net impact on appropriations for Outcome 1 (administered)		900	-	-	-
Total net impact on appropriations for Outcome 1		900	-	-	-

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

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for Comcare and Seacare Authority through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	<i>2022-23 Available \$'000</i>	<i>2023-24 Budget \$'000</i>	<i>2023-24 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Administered items					
Outcome 1 - Safe and healthy workplaces, and cost effective and fair compensation	-	-	900	900	-
Total administered	-	-	900	900	-
Total administered and departmental	-	-	900	900	-

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

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					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Comcare Departmental					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1 and Bill No. 3)	5,897	6,029	6,183	6,281	6,386
Grants received from portfolio department	50,605	51,879	50,123	48,561	46,892
Expenses not requiring appropriation in the budget year	19,141	56,548	43,674	57,130	71,160
Revenues from industry sources	18,995	22,170	22,170	22,170	22,170
Revenues from other independent sources	216,370	232,931	228,675	223,049	219,028
Total expenses for Program 1.1	311,008	369,557	350,825	357,191	365,636
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1 and Bill No. 3)	5,897	6,029	6,183	6,281	6,386
Grants received from portfolio department	50,605	51,879	50,123	48,561	46,892
Expenses not requiring appropriation in the budget year	19,141	56,548	43,674	57,130	71,160
Revenues from industry sources	18,995	22,170	22,170	22,170	22,170
Revenues from other independent sources	216,370	232,931	228,675	223,049	219,028
Total expenses for Outcome 1	311,008	369,557	350,825	357,191	365,636
	2022-23	2023-24			
Average staffing level (number)	611	633			

Note: Departmental appropriations 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

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2023–24 Budget. For a full outline of all performance measures associated with Outcome 1 see the Employment and Workplace Relations Portfolio Budget Statements 2023–24 and the Comcare Corporate Plan 2023–24.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by Comcare and the Seacare Authority.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Closing balance \$'000
Seafarers Special Account 2018 (A)	1				
2023-24		1,607	1,210	(170)	2,647
<i>2022-23</i>		<i>1,291</i>	<i>493</i>	<i>(177)</i>	<i>1,607</i>
Total special accounts					
2023-24 Budget estimate		1,607	1,210	(170)	2,647
<i>Total special accounts</i>					
<i>2022-23 actual</i>		<i>1,291</i>	<i>493</i>	<i>(177)</i>	<i>1,607</i>

(A) = Administered

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4, and the actual results for the 2022–23 financial year.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2022-23 Actual	2023-24 Revised budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	74,851	85,121	87,603	90,153	92,780
Suppliers	38,649	34,433	34,482	34,521	34,566
Depreciation and amortisation	11,232	11,387	11,387	11,387	11,363
Finance costs	177	125	130	180	160
Write-down and impairment of assets	745	-	-	-	-
Claims payments	206,313	220,641	222,877	225,143	227,927
Claims - movement in liabilities	(20,959)	17,850	(5,654)	(4,193)	(1,160)
Total expenses	311,008	369,557	350,825	357,191	365,636
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,134	3,915	4,483	3,680	4,483
Fees and fines	18,995	22,170	22,170	22,170	22,170
Regulatory contributions	20,059	22,635	22,635	22,635	22,635
Interest	16,720	19,777	14,953	10,130	5,306
Grants received from portfolio department	45,321	51,879	50,123	48,561	46,892
Workers' compensation premiums	175,457	186,604	186,604	186,604	186,604
Total own-source revenue	280,686	306,980	300,968	293,780	288,090
Gains					
Other receivables	26,209	56,548	43,674	57,130	71,160
Total gains	26,209	56,548	43,674	57,130	71,160
Total own-source income	306,895	363,528	344,642	350,910	359,250
Net (cost of)/contribution by services	(4,113)	(6,029)	(6,183)	(6,281)	(6,386)
Revenue from Government	5,897	6,029	6,183	6,281	6,386
Surplus/(deficit) attributable to the Australian Government	1,784	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	435,278	393,772	346,738	287,567	217,196
Trade and other receivables	2,130,643	2,192,475	2,236,150	2,293,280	2,364,440
Other financial assets	12,000	12,000	12,000	12,000	12,000
Total financial assets	2,577,921	2,598,247	2,594,888	2,592,847	2,593,636
Non-financial assets					
Land and buildings	30,152	22,687	16,587	16,947	10,812
Property, plant and equipment	2,472	4,214	5,656	7,098	8,564
Intangibles	10,587	8,336	6,085	3,834	1,583
Other non-financial assets	1,238	1,238	1,238	1,238	1,238
Total non-financial assets	44,449	36,475	29,566	29,117	22,197
Total assets	2,622,370	2,634,722	2,624,454	2,621,964	2,615,833
LIABILITIES					
Payables					
Suppliers	5,762	5,758	5,758	5,757	5,757
Other payables	1,150	1,152	1,151	1,151	1,151
Total payables	6,912	6,910	6,909	6,908	6,908
Interest bearing liabilities					
Leases	25,631	20,135	15,522	17,226	12,255
Total interest bearing liabilities	25,631	20,135	15,522	17,226	12,255
Provisions					
Employee provisions	17,291	17,291	17,291	17,291	17,291
Other provisions	2,548,075	2,565,925	2,560,271	2,556,078	2,554,918
Total provisions	2,565,366	2,583,216	2,577,562	2,573,369	2,572,209
Total liabilities	2,597,909	2,610,261	2,599,993	2,597,503	2,591,372
Net assets	24,461	24,461	24,461	24,461	24,461
EQUITY*					
Parent entity interest					
Contributed equity	7,717	7,717	7,717	7,717	7,717
Reserves	9,275	9,275	9,275	9,275	9,275
Retained surplus / (accumulated deficit)	7,469	7,469	7,469	7,469	7,469
Total parent entity interest	24,461	24,461	24,461	24,461	24,461
Total Equity	24,461	24,461	24,461	24,461	24,461

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	7,469	9,275	7,717	24,461
<i>Adjusted opening balance</i>	7,469	9,275	7,717	24,461
Estimated closing balance as at 30 June 2024	7,469	9,275	7,717	24,461
Closing balance attributable to the Australian Government	7,469	9,275	7,717	24,461

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,897	6,029	6,183	6,281	6,386
Receipts from Government	50,605	51,879	50,123	48,561	46,892
Sale of goods and rendering of services	43,775	48,720	49,288	48,485	49,288
Interest	11,494	19,777	14,953	10,130	5,306
Workers' compensation premiums	175,510	186,603	186,603	186,604	186,604
GST receipts from customers	17,858	16,133	16,239	16,239	16,239
Other	1,810	-	-	-	-
Total cash received	306,949	329,142	323,389	316,300	310,715
Cash used					
Employees	77,535	85,121	87,603	90,153	92,780
Suppliers	38,187	34,437	34,482	34,522	34,566
GST payments to suppliers	6,942	6,716	6,592	6,592	6,592
Net GST paid	10,949	9,417	9,647	9,647	9,647
Interest payments on lease liability	159	125	130	180	160
Claims Payments	208,412	220,639	222,878	225,143	227,927
Other	15,510	5,284	-	-	-
Total cash used	357,694	361,739	361,332	366,237	371,672
Net cash from / (used by) operating activities	(50,745)	(32,597)	(37,943)	(49,937)	(60,957)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	5,448	2,782	2,782	2,782	2,782
Total cash used	5,448	2,782	2,782	2,782	2,782
Net cash from / (used by) investing activities	(5,448)	(2,782)	(2,782)	(2,782)	(2,782)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	5,817	6,127	6,309	6,452	6,632
Total cash used	5,817	6,127	6,309	6,452	6,632
Net cash from/(used by) financing activities	(5,817)	(6,127)	(6,309)	(6,452)	(6,632)
Net increase/(decrease) in cash held	(62,010)	(41,506)	(47,034)	(59,171)	(70,371)
Cash and cash equivalents at the beginning of the reporting period	497,288	435,278	393,772	346,738	287,567
Cash and cash equivalents at the end of the reporting period	435,278	393,772	346,738	287,567	217,196

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	5,448	2,782	2,782	2,782	2,782
TOTAL	5,448	2,782	2,782	2,782	2,782
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	5,448	2,782	2,782	2,782	2,782
Total cash used to acquire assets	5,448	2,782	2,782	2,782	2,782

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	25,578	9,468	27,112	62,158
Gross book value - ROU assets	38,666	317	-	38,983
Accumulated depreciation/ amortisation and impairment	(20,251)	(7,032)	(16,525)	(43,808)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,841)	(281)	-	(14,122)
Opening net book balance	30,152	2,472	10,587	43,211
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - other	-	2,600	182	2,782
By purchase - other - ROU assets	331	300	-	631
Total additions	331	2,900	182	3,413
Other movements				
Depreciation/amortisation expense	(1,547)	(1,077)	(2,433)	(5,057)
Depreciation/amortisation on ROU assets	(6,249)	(81)	-	(6,330)
Disposal:				
ROU assets - Gross book value	(322)	-	-	(322)
ROU assets - Accumulated amortisation	322	-	-	322
Total other movements	(7,796)	(1,158)	(2,433)	(11,387)
As at 30 June 2024				
Gross book value	25,578	12,068	27,294	64,940
Gross book value - ROU assets	38,675	617	-	39,292
Accumulated depreciation/ amortisation and impairment	(21,798)	(8,109)	(18,958)	(48,865)
Accumulated depreciation/amortisation and impairment - ROU assets	(19,768)	(362)	-	(20,130)
Closing net book balance	22,687	4,214	8,336	35,237

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	26	15	41	17	43
Claims	336	-	-	-	-
Total expenses administered on behalf of Government	362	15	41	17	43
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	682	155	150	146	142
Total non-taxation revenue	682	155	150	146	142
Total own-source revenue administered on behalf of Government	682	155	150	146	142
Net cost of/(contribution by) services	320	140	109	129	99

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash held in the Official Public Account					
- special accounts	1,607	2,647	2,757	2,886	2,984
Trade and other receivables	2,214	2,061	1,905	1,746	1,584
Total financial assets	3,821	4,708	4,662	4,632	4,568
Total assets administered on behalf of Government	3,821	4,708	4,662	4,632	4,568
LIABILITIES					
Payables					
Workers' compensation claims payable	2,211	2,058	1,903	1,744	1,581
Other payables	10	10	10	10	10
Total payables	2,221	2,068	1,913	1,754	1,591
Provisions					
Workers' compensation claims provision	322	322	322	322	322
Total provisions	322	322	322	322	322
Total liabilities administered on behalf of Government	2,543	2,390	2,235	2,076	1,913
Net assets/(liabilities)	1,278	2,318	2,427	2,556	2,655

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriation from the OPA	-	900	-	-	-
Net GST received	-	2	4	2	4
Other	493	308	306	305	304
Total cash received	493	1,210	310	307	308
Cash used					
Suppliers	26	15	41	17	43
Net GST paid	-	2	4	2	4
Other	151	153	155	159	163
Total cash used	177	170	200	178	210
Net cash from / (used by) operating activities	316	1,040	110	129	98
Net increase/(decrease) in cash held	316	1,040	110	129	98
Cash from Official Public Account for:					
- Special Accounts	177	170	200	178	210
Total cash from Official Public Account	177	170	200	178	210
Cash to Official Public Account for:					
- Special Accounts	493	1,210	310	307	308
Total cash to Official Public Account	493	1,210	310	307	308

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

Comcare has no administered capital budget therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (Budget year 2023–24)

Comcare has no administered asset movements therefore Table 3.12 is not presented.

Fair Work Commission

**Entity additional estimates
statements**

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) was established by the *Fair Work Act 2009* (Fair Work Act). The Commission is the independent national workplace relations tribunal responsible for administering provisions of the Fair Work Act. The Commission also has responsibilities in relation to the registration, recognition and accountability of registered organisations under the *Fair Work (Registered Organisations) Act 2009* (Registered Organisations Act).

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

The Commission performs its functions and exercises its powers in accordance with the Fair Work Act. These functions and powers include making, varying and revoking modern awards, making minimum wage orders, approving, varying and terminating enterprise agreements and dealing with disputes brought under dispute resolution procedures in modern awards and enterprise agreements. The Commission also deals with unfair dismissal claims, general protections and unlawful termination claims, applications to stop bullying at work, sexual harassment disputes in connection with work and makes orders in relation to matters such as good faith bargaining and industrial action.

The Commission is the independent regulator of registered organisations with functions under the Registered Organisations Act. These functions include the registration, amalgamation and cancellation of registered organisations, promoting the efficient management of registered organisations, conducting inquiries and investigations about registered organisation finances and financial administration and making and altering organisations' rules.

The Commission is responsible for delivering a single planned outcome:

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

To achieve the program objectives, the major priorities in 2023–24 include that the Commission:

- is transparent and accountable to the public
- has a skilled and capable workforce
- maintains high performance by embracing innovation and digital transformation
- is accessible for all Australians by supporting simple, fair and flexible workplace relations
- deals with major cases that affect pay and conditions across the national economy or that are likely to be a significant interest to the public
- effectively regulates registered organisations, monitoring and promoting their efficient management, accountability and compliance with all financial obligations.

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.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for Fair Work Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: Fair Work Commission resource statement — Additional Estimates for 2023–24 as at February 2024

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2022-23 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>	<i>2023-24 \$'000</i>
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	38,722	37,020	-	37,020
Departmental appropriation	88,405	100,986	3,789	104,775
s74 External Revenue (b)	211	212	-	212
Departmental capital budget (c)	6,668	5,097	1,296	6,393
<i>Total departmental annual appropriations</i>	<i>134,006</i>	<i>143,315</i>	<i>5,085</i>	<i>148,400</i>
Total departmental resourcing	134,006	143,315	5,085	148,400
Administered				
Special appropriations				
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	305	500	-	500
Total administered resourcing	305	500	-	500
Total resourcing for Fair Work Commission	134,311	143,815	5,085	148,900
			<i>Actual</i>	
			<i>2022-23</i>	<i>2023-24</i>
Average staffing level (number)			361	402

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 Act (No. 1) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2022–23 annual report and encompasses *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No. 1) 2022–2023*, *Supply Act (No. 3) 2022–2023* and *Appropriation Act (No. 3) 2022–2023*.

(b) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures (if applicable)					
Closing Loopholes	1.1				
Departmental payments (a)		5,085	8,528	7,311	6,860
Total		5,085	8,528	7,311	6,860
Total payment measures					
Departmental		5,085	8,528	7,311	6,860
Total		5,085	8,528	7,311	6,860

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

(a) Including \$1.296 million capital funding in 2023–24.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Fair Work Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental	1.1				
Annual appropriations					
Closing Loopholes		5,085	8,528	7,311	6,860
Movement of Funds					
(net increase)		3,272	-	-	-
Changes in Parameters					
(net increase)		-	165	334	351
Net impact on appropriations for Outcome 1 (departmental)		8,357	8,693	7,645	7,211
Total net impact on appropriations for Outcome 1		8,357	8,693	7,645	7,211

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

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for Fair Work Commission through Appropriation Bill No.3.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.	95,073	106,083	111,168	5,085	-
Total departmental	95,073	106,083	111,168	5,085	-
Total administered and departmental	95,073	106,083	111,168	5,085	-

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer 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 and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.					
Administered expenses					
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	182	100	100	100	100
Administered total	182	100	100	100	100
Departmental expenses					
Departmental appropriation	88,341	104,744	110,363	110,625	111,496
s74 External Revenue (a)	211	212	210	210	50
Expenses not requiring appropriation in the Budget year (b)	4,296	5,278	5,065	5,065	4,997
Departmental total	92,848	110,234	115,638	115,900	116,543
Total expenses for program 1.1	93,030	110,334	115,738	116,000	116,643
Outcome 1 Totals by appropriation type					
Administered expenses					
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	182	100	100	100	100
Administered total	182	100	100	100	100
Departmental expenses					
Departmental appropriation	88,341	104,744	110,363	110,625	111,496
s74 External Revenue (a)	211	212	210	210	50
Expenses not requiring appropriation in the Budget year (b)	4,296	5,278	5,065	5,065	4,997
Departmental total	92,848	110,234	115,638	115,900	116,543
Total expenses for Outcome 1	93,030	110,334	115,738	116,000	116,643
	2022-23	2023-24			
Average staffing level (number)	361	402			

(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.

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

Table 2.1.3 Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2023–24 Budget. For a full outline of all performance measures associated with Outcome 1 see the Employment and Workplace Relations Portfolio Budget Statements 2023–24 and the Fair Work Commission Corporate Plan 2023–24.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

The Commission has no special accounts therefore Table 3.1 is not presented.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4 and the actual results for the 2022–23 financial year.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	54,011	64,963	70,000	70,840	71,145
Suppliers	24,484	30,213	30,901	30,318	30,604
Depreciation and amortisation	13,398	14,183	13,968	13,938	13,935
Finance costs	944	875	769	804	859
Write-down and impairment of assets	11	-	-	-	-
Total expenses	92,848	110,234	115,638	115,900	116,543
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	51	-	-	-	-
Rental income	160	162	160	160	-
Other revenue	57	107	107	107	107
Total own-source revenue	268	269	267	267	107
Total own-source income	268	269	267	267	107
Net (cost of)/contribution by services	(92,580)	(109,965)	(115,371)	(115,633)	(116,436)
Revenue from Government	88,405	104,775	110,818	111,417	112,546
Surplus/(deficit) attributable to the Australian Government	(4,175)	(5,190)	(4,553)	(4,216)	(3,890)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	2,609	-	-	-	-
Total other comprehensive income	2,609	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(1,566)	(5,190)	(4,553)	(4,216)	(3,890)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(1,566)	(5,190)	(4,553)	(4,216)	(3,890)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,239	5,221	5,008	5,008	4,940
plus: depreciation/amortisation expenses for ROU assets (b)	9,159	8,962	8,960	8,930	8,995
less: lease principal repayments (b)	8,885	8,993	9,415	9,722	10,045
Net Cash Operating Surplus/ (Deficit)	2,947	-	-	-	-

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 Departmental Capital Budget (DCB) under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	409	409	409	409	409
Trade and other receivables	41,615	38,343	38,343	38,343	38,343
Total financial assets	42,024	38,752	38,752	38,752	38,752
Non-financial assets					
Land and buildings	65,174	58,501	49,040	41,312	37,310
Property, plant and equipment	5,386	7,691	7,767	8,040	7,976
Intangibles	2,959	2,809	2,611	2,357	2,265
Other non-financial assets	1,294	1,294	1,294	1,294	1,294
Total non-financial assets	74,813	70,295	60,712	53,003	48,845
Total assets	116,837	109,047	99,464	91,755	87,597
LIABILITIES					
Payables					
Suppliers	1,580	1,580	1,580	1,580	1,580
Other payables	1,499	1,499	1,499	1,499	1,499
Total payables	3,079	3,079	3,079	3,079	3,079
Interest bearing liabilities					
Leases	54,696	45,703	37,762	31,306	28,038
Total interest bearing liabilities	54,696	45,703	37,762	31,306	28,038
Provisions					
Employee provisions	17,066	17,066	17,066	17,066	17,066
Total provisions	17,066	17,066	17,066	17,066	17,066
Total liabilities	74,841	65,848	57,907	51,451	48,183
Net assets	41,996	43,199	41,557	40,304	39,414
EQUITY*					
Contributed equity	60,033	66,426	69,337	72,300	75,300
Reserves	19,676	19,676	19,676	19,676	19,676
Retained surplus / (accumulated deficit)	(37,713)	(42,903)	(47,456)	(51,672)	(55,562)
Total Equity	41,996	43,199	41,557	40,304	39,414

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(37,713)	19,676	60,033	41,996
Adjusted opening balance	(37,713)	19,676	60,033	41,996
Comprehensive income				
Surplus/(deficit) for the period	(5,190)	-	-	(5,190)
Total comprehensive income	(5,190)	-	-	(5,190)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	6,393	6,393
Sub-total transactions with owners	-	-	6,393	6,393
Estimated closing balance as at 30 June 2024	(42,903)	19,676	66,426	43,199
Closing balance attributable to the Australian Government	(42,903)	19,676	66,426	43,199

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	85,460	108,047	110,818	111,417	112,546
Sale of goods and rendering of services	317	162	160	160	-
Net GST received	3,746	-	-	-	-
Other	-	50	50	50	50
Total cash received	89,523	108,259	111,028	111,627	112,596
Cash used					
Employees	54,268	64,963	70,000	70,840	71,145
Suppliers	27,553	30,156	30,844	30,261	30,547
Interest payments on lease liability	944	875	769	804	859
Total cash used	82,765	95,994	101,613	101,905	102,551
Net cash from / (used by) operating activities	6,758	12,265	9,415	9,722	10,045
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	4,594	9,665	2,911	2,963	3,000
Total cash used	4,594	9,665	2,911	2,963	3,000
Net cash from / (used by) investing activities	(4,594)	(9,665)	(2,911)	(2,963)	(3,000)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,668	6,393	2,911	2,963	3,000
Total cash received	6,668	6,393	2,911	2,963	3,000
Cash used					
Principal payments on lease liability	8,885	8,993	9,415	9,722	10,045
Total cash used	8,885	8,993	9,415	9,722	10,045
Net cash from/(used by) financing activities	(2,217)	(2,600)	(6,504)	(6,759)	(7,045)
Net increase/(decrease) in cash held	(53)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	462	409	409	409	409
Cash and cash equivalents at the end of the reporting period	409	409	409	409	409

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	6,668	6,393	2,911	2,963	3,000
Total new capital appropriations	6,668	6,393	2,911	2,963	3,000
<i>Provided for:</i>					
Purchase of non-financial assets	6,668	6,393	2,911	2,963	3,000
Total Items	6,668	6,393	2,911	2,963	3,000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	4,594	9,665	2,911	2,963	3,000
TOTAL	4,594	9,665	2,911	2,963	3,000
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,594	9,665	2,911	2,963	3,000
Total cash used to acquire assets	4,594	9,665	2,911	2,963	3,000

Prepared on Australian Accounting Standards basis.

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

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2023				
Gross book value	16,322	5,247	5,288	26,857
Gross book value - ROU assets	92,970	286	-	93,256
Accumulated depreciation/ amortisation and impairment	-	-	(2,328)	(2,328)
Accumulated depreciation/amortisation and impairment - ROU assets	(44,118)	(148)	-	(44,266)
Opening net book balance	65,174	5,385	2,960	73,519
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	5,141	3,438	1,086	9,665
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-
Total additions	5,141	3,438	1,086	9,665
Other movements				
Depreciation/amortisation expense	(2,909)	(1,076)	(1,236)	(5,221)
Depreciation/amortisation on ROU assets	(8,905)	(57)	-	(8,962)
Total other movements	(11,814)	(1,133)	(1,236)	(14,183)
As at 30 June 2024				
Gross book value	21,463	8,685	6,374	36,522
Gross book value - ROU assets	92,970	286	-	93,256
Accumulated depreciation/ amortisation and impairment	(2,909)	(1,076)	(3,564)	(7,549)
Accumulated depreciation/amortisation and impairment - ROU assets	(53,023)	(205)	-	(53,228)
Closing net book balance	58,501	7,690	2,810	69,001

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024* for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	182	100	100	100	100
Total expenses administered on behalf of Government	182	100	100	100	100
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	646	678	678	678	678
Total non-taxation revenue	646	678	678	678	678
Total own-source revenue administered on behalf of Government	646	678	678	678	678
Total own-source income administered on behalf of Government	646	678	678	678	678
Net cost of/(contribution by) services	(464)	(578)	(578)	(578)	(578)
Total comprehensive income (loss) attributable to the Australian Government	464	578	578	578	578

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5	5	5	5	5
Total financial assets	5	5	5	5	5
Total assets administered on behalf of Government	5	5	5	5	5
LIABILITIES					
Payables					
Other payables	485	485	485	485	485
Total payables	485	485	485	485	485
Total liabilities administered on behalf of Government	485	485	485	485	485
Net assets/(liabilities)	(480)	(480)	(480)	(480)	(480)

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,064	1,078	1,078	1,078	1,078
Total cash received	1,064	1,078	1,078	1,078	1,078
Cash used					
Other	305	500	500	500	500
Total cash used	305	500	500	500	500
Net cash from / (used by) operating activities	759	578	578	578	578
Net increase/(decrease) in cash held	759	578	578	578	578
Cash and cash equivalents at beginning of reporting period	4	5	5	5	5
Cash from Official Public Account for:					
- Appropriations	305	500	500	500	500
Total cash from Official Public Account	305	500	500	500	500
Cash to Official Public Account for:					
- Appropriations	1,063	1,078	1,078	1,078	1,078
Total cash to Official Public Account	1,063	1,078	1,078	1,078	1,078
Cash and cash equivalents at end of reporting period	5	5	5	5	5

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget statement (for the period ended 30 June)

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

Table 3.12: Statement of administered asset movements (Budget year 2023–24)

The Commission has no administered asset movements therefore Table 3.12 is not presented.

**Office of the Fair Work
Ombudsman**

**Entity additional estimates
statements**

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 is an independent statutory office created by the *Fair Work Act 2009* on 1 July 2009.

The Office of the Fair Work Ombudsman promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws by:

- providing people with accurate and timely advice and information about Australia's workplace relations system
- educating people about their workplace rights and obligations
- investigating and disrupting serious and systemic exploitation of workers and other contraventions of workplace laws
- taking enforcement action, including litigation, to stop and deter people from engaging in unlawful behaviour and clarify the law.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Office of the Fair Work Ombudsman at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 3.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

**Table 1.1: Office of the Fair Work Ombudsman resource statement
Additional Estimates for 2023–24 as at February 2024**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	65,176	97,429	-	97,429
Departmental appropriation (c)	178,498	161,634	8,267	169,901
s74 External Revenue (d)	6,141	1,300	-	1,300
Departmental capital budget (e)	9,982	8,235	8,300	16,535
Total departmental annual appropriations	259,797	268,598	16,567	285,165
Total departmental resourcing	259,797	268,598	16,567	285,165
Administered				
Total administered special appropriations	400	650	-	650
Total administered resourcing	400	650	-	650
Total resourcing for Fair Work Ombudsman	260,197	269,248	16,567	285,815
			2022-23	2023-24
Average staffing level (number)			890	954

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 Act (No. 1) 2023–2024* and *Appropriation Bill (No. 3) 2023–2024*.

(b) Excludes \$12.128m 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) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Office of the Fair Work Ombudsman 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Receipt measures					
Closing Loopholes	1.1				
Administered receipt		4,716	26,151	26,151	28,687
Total		4,716	26,151	26,151	28,687
Total Receipt measures					
Administered		4,716	26,151	26,151	28,687
Total		4,716	26,151	26,151	28,687
Payment measures					
Closing Loopholes (a)	1.1				
Departmental payment		16,567	11,000	10,922	10,995
Total		16,567	11,000	10,922	10,995
Migration System Integrity (b)	1.1				
Departmental payment		-	1,425	2,469	-
Total		-	1,425	2,469	-
Total payment measures					
Departmental		16,567	12,425	13,391	10,995
Total		16,567	12,425	13,391	10,995

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) Including \$8.300 million in capital funding in 2023–24.

(b) The lead entity for the measure *Migration System Integrity*, is the Department of Home Affairs. The full measure description and package details appear in the 2023–24 MYEFO under the Home Affairs portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Office of the Fair Work Ombudsman at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bills No. 3.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Closing Loopholes	1.1	16,567	11,000	10,922	10,995
Migration System Integrity	1.1	-	1,425	2,469	-
Changes in Parameters					
(net increase)	1.1	-	381	851	923
Net impact on appropriations for Outcome 1 (departmental)		16,567	12,806	14,242	11,918
Total net impact on appropriations for Outcome 1		16,567	12,806	14,242	11,918

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Office of the Fair Work Ombudsman through Appropriation Bills No. 3.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

	<i>2022-23 Available \$'000</i>	<i>2023-24 Budget \$'000</i>	<i>2023-24 Revised \$'000</i>	<i>Additional Estimates \$'000</i>	<i>Reduced Estimates \$'000</i>
Departmental programs					
Outcome 1 - Compliance with workplace relations legislation through advice, education and where necessary enforcement.	188,480	169,869	186,436	16,567	
Total departmental	188,480	169,869	186,436	16,567	-

Section 2: Revisions to outcomes and planned performance

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.					
	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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.					
Departmental expenses					
Departmental appropriation	169,352	160,324	161,736	166,177	170,069
s74 External Revenue (a)	1,031	1,300	1,300	1,300	1,300
Expenses not requiring appropriation in the Budget year (b)	16,856	17,041	17,501	17,478	17,449
Departmental total	187,239	178,665	180,537	184,955	188,818
Total expenses for program 1.1	187,239	178,665	180,537	184,955	188,818
Average staffing level (number)					
	2022-23 890	2023-24 954			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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

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 measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2023–24 Budget. For a full outline of all performance measures associated with Outcome 1 see the Employment and Workplace Relations Portfolio Budget Statements 2023–24 and the Office of the Fair Work Ombudsman Corporate Plan 2023–24.

Section 3: Budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

The Office of the Fair Work Ombudsman has no special accounts therefore Table 3.1 is not presented.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4 and the actual result for the 2022–23 financial year.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2022-23 Actual \$'000	2023-24 Revised estimated expenses	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	115,468	119,024	112,914	116,785	116,390
Suppliers	50,185	40,589	46,408	46,828	51,330
Grants	1,756	1,800	1,800	1,800	1,800
Depreciation and amortisation (a)	16,781	16,941	17,401	17,378	17,349
Finance costs	298	311	2,014	2,164	1,949
Total expenses	184,488	178,665	180,537	184,955	188,818
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	271	450	450	450	450
Other	835	950	950	950	950
Total own-source revenue	1,106	1,400	1,400	1,400	1,400
Total own-source income	1,106	1,400	1,400	1,400	1,400
Net (cost of)/contribution by services	(183,382)	(177,265)	(179,137)	(183,555)	(187,418)
Revenue from Government	178,498	169,901	169,711	174,208	178,669
Surplus/(deficit) attributable to the Australian Government	(4,884)	(7,364)	(9,426)	(9,347)	(8,749)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(4,884)	(7,364)	(9,426)	(9,347)	(8,749)
Total comprehensive income/(loss) attributable to the Australian Government	(4,884)	(7,364)	(9,426)	(9,347)	(8,749)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	(4,884)	(7,364)	(9,426)	(9,347)	(8,749)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	8,017	7,963	7,851	7,851	7,851
plus: depreciation/amortisation expenses for ROU assets (b)	8,764	8,978	9,550	9,527	9,498
less: lease principal repayments (b)	9,146	9,577	7,975	8,031	8,600
Net Cash Operating Surplus/ (Deficit)	2,751	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	482	482	482	482	482
Trade and other receivables	108,281	108,281	108,316	108,353	108,281
Total financial assets	108,763	108,763	108,798	108,835	108,763
Non-financial assets					
Land and buildings	27,453	28,374	70,911	66,581	54,386
Property, plant and equipment	1,064	493	1,982	1,165	1,458
Intangibles	35,180	42,431	41,400	39,043	41,205
Other non-financial assets	2,058	2,058	2,058	2,058	2,058
Total non-financial assets	65,755	73,356	116,351	108,847	99,107
Total assets	174,518	182,119	225,149	217,682	207,870
LIABILITIES					
Payables					
Suppliers	11,890	11,890	11,890	11,890	11,890
Other payables	3,135	3,135	3,155	3,178	3,135
Total payables	15,025	15,025	15,045	15,068	15,025
Interest bearing liabilities					
Leases	21,913	20,343	66,100	60,655	52,520
Total interest bearing liabilities	21,913	20,343	66,100	60,655	52,520
Provisions					
Employee provisions	29,597	29,597	29,612	29,626	29,597
Total provisions	29,597	29,597	29,612	29,626	29,597
Total liabilities	66,535	64,965	110,757	105,349	97,142
Net assets	107,983	117,154	114,392	112,333	110,728
EQUITY*					
Parent entity interest					
Contributed equity	176,300	192,835	199,499	206,787	213,931
Reserves	5,753	5,753	5,753	5,753	5,753
Retained surplus (accumulated deficit)	(74,070)	(81,434)	(90,860)	(100,207)	(108,956)
Total parent entity interest	107,983	117,154	114,392	112,333	110,728
Total equity	107,983	117,154	114,392	112,333	110,728

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(74,070)	5,753	176,300	107,983
Adjusted opening balance	(74,070)	5,753	176,300	107,983
Comprehensive income				
Surplus/(deficit) for the period	(7,364)	-	-	(7,364)
Total comprehensive income	(7,364)	-	-	(7,364)
of which:				
Attributable to the Australian Government	(7,364)	-	-	(7,364)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	16,535	16,535
Sub-total transactions with owners	-	-	16,535	16,535
Estimated closing balance as at 30 June 2024	(81,434)	5,753	192,835	117,154
Closing balance attributable to the Australian Government	(81,434)	5,753	192,835	117,154

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	179,990	169,901	169,676	174,171	178,741
Sale of goods and rendering of services	271	580	580	580	450
Net GST received	5,729	3,898	3,528	4,195	-
Other	814	850	850	850	850
Total cash received	186,804	175,229	174,634	179,796	180,041
Cash used					
Employees	107,432	119,024	112,879	116,748	116,462
Suppliers	52,325	44,387	49,836	50,923	51,230
Net GST paid	-	130	130	130	-
Interest payments on lease liability	298	311	2,014	2,164	1,949
Other	13,547	1,800	1,800	1,800	1,800
Total cash used	173,602	165,652	166,659	171,765	171,441
Net cash from operating activities	13,202	9,577	7,975	8,031	8,600
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,364	16,535	6,664	7,288	7,144
Total cash used	15,364	16,535	6,664	7,288	7,144
Net cash used by investing activities	(15,364)	(16,535)	(6,664)	(7,288)	(7,144)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	10,278	16,535	6,664	7,288	7,144
Restructure	2,642				
Total cash received	12,920	16,535	6,664	7,288	7,144
Cash used					
Principal payments on lease liability	9,146	9,577	7,975	8,031	8,600
Restructure	1,130				
Total cash used	10,276	9,577	7,975	8,031	8,600
Net cash from/(used by) financing activities	2,644	6,958	(1,311)	(743)	(1,456)
Net increase/(decrease) in cash held	482	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	482	482	482	482
Cash and cash equivalents at the end of the reporting period	482	482	482	482	482

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2022-23 Actual \$'000	2023-24 Revised budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No.1 and Bill 3 (DCB)	9,982	16,535	6,664	7,288	7,144
Total new capital appropriations	9,982	16,535	6,664	7,288	7,144
<i>Provided for:</i>					
Purchase of non-financial assets	15,364	16,535	6,664	7,288	7,144
Total items	15,364	16,535	6,664	7,288	7,144
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	9,982	16,535	6,664	7,288	7,144
Funded internally from departmental resources (b)	5,382	-	-	-	-
TOTAL	15,364	16,535	6,664	7,288	7,144
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,364	16,535	6,664	7,288	7,144
Total cash used to acquire assets	15,364	16,535	6,664	7,288	7,144

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following section 74 external receipts:

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

Table 3.7: Statement of departmental asset movements (Budget year 2023–24)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2023				
Gross book value	22,198	6,674	60,747	89,619
Gross book value - ROU assets	54,623	-	-	54,623
Accumulated depreciation/ amortisation and impairment	(14,698)	(5,610)	(25,567)	(45,875)
Accumulated depreciation/amortisation and impairment - ROU assets	(34,670)	-	-	(34,670)
Opening net book balance	27,453	1,064	35,180	63,697
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	5,337	272	10,926	16,535
By purchase - appropriation ordinary annual services - ROU assets	8,007	-	-	8,007
Total additions	13,344	272	10,926	24,542
Other movements				
Depreciation/amortisation expense	(3,445)	(843)	(3,675)	(7,963)
Depreciation/amortisation on ROU assets	(8,978)			(8,978)
Total other movements	(12,423)	(843)	(3,675)	(16,941)
As at 30 June 2024				
Gross book value	27,535	6,946	71,673	106,154
Gross book value - ROU assets	62,630	-	-	62,630
Accumulated depreciation/ amortisation and impairment	(18,143)	(6,453)	(29,242)	(53,838)
Accumulated depreciation/amortisation and impairment - ROU assets	(43,648)	-	-	(43,648)
Closing net book balance	28,374	493	42,431	71,298

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2022–2023*, *Supply Act (No.1) 2022–2023*, *Supply Act (No.3) 2022–2023*, *Appropriation Act (No.1) 2023–24* and *Appropriation Bill (No. 3) 2023–2024* for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Write-down and impairment of assets	2,285	-	-	-	-
Total expenses administered on behalf of Government	2,285	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	7,153	9,280	34,137	32,603	35,131
Total non-taxation revenue	7,153	9,280	34,137	32,603	35,131
Total own-source revenue administered on behalf of Government	7,153	9,280	34,137	32,603	35,131
Total own-sourced income administered on behalf of Government	7,153	9,280	34,137	32,603	35,131
Net contribution by services	(4,868)	(9,280)	(34,137)	(32,603)	(35,131)
Surplus before income tax	(4,868)	(9,280)	(34,137)	(32,603)	(35,131)
Surplus after income tax	(4,868)	(9,280)	(34,137)	(32,603)	(35,131)
Total comprehensive income	(4,868)	(9,280)	(34,137)	(32,603)	(35,131)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	4,536	4,536	4,536	4,536	4,536
Other financial assets	968	968	968	968	968
Total financial assets	5,504	5,504	5,504	5,504	5,504
Total assets administered on behalf of Government	5,504	5,504	5,504	5,504	5,504
LIABILITIES					
Net assets	5,504	5,504	5,504	5,504	5,504

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2022-23 Actual expenses \$'000	2023-24 Revised estimated expenses \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	-	1,964	5,386	3,852	3,844
Other	(595)	7,966	29,401	29,401	31,937
Total cash received	(595)	9,930	34,787	33,253	35,781
Cash used					
Other	-	650	650	650	650
Total cash used	-	650	650	650	650
Net cash from operating activities	(595)	9,280	34,137	32,603	35,131
FINANCING ACTIVITIES					
Cash received					
Restructure	5,984				
Total cash received	5,984	-	-	-	-
Net cash from/(used by) financing activities	5,984	-	-	-	-
Net increase in cash held	5,389	9,280	34,137	32,603	35,131
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	487	650	650	650	650
Total cash from Official Public Account	487	650	650	650	650
Cash to Official Public Account for:					
- Transfers to other entities (Finance - Whole of Government)	(5,876)	(9,930)	(34,787)	(33,253)	(35,781)
Total cash to Official Public Account	(5,876)	(9,930)	(34,787)	(33,253)	(35,781)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget statement (for the period ended 30 June)

The Office of the Fair Work Ombudsman has no administered capital budget therefore Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (Budget year 2023–24)

The Office of the Fair Work Ombudsman has no administered asset movements therefore Table 3.12 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.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
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.
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 has 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.

Term	Meaning
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.
Liabilities	Liabilities represent 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.

Term	Meaning
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
NVR 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

Term	Definition
PAES	Portfolio Additional Estimates Statements
PALM	Pacific Australia Labour Mobility scheme
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PBRS	Parliamentary Business Resources Scheme
PB Statements	Portfolio Budget Statements
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>