

PORTFOLIO BUDGET STATEMENTS 2024–25  
BUDGET RELATED PAPER NO. 1.6

**EMPLOYMENT AND WORKPLACE  
RELATIONS PORTFOLIO**

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

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ISSN 2653-6420 (Online)

ISSN 2653-6412 (Print)

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**THE HON TONY BURKE MP**

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Minister for the Arts  
Leader of the House

**THE HON BRENDAN O'CONNOR MP**

Minister for Skills and Training

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

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

Dear President

Dear Mr Speaker

We hereby submit the Portfolio Budget Statements in support of the 2024–25 Budget for the Employment and Workplace Relations portfolio.

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

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

Yours sincerely

A handwritten signature in blue ink that reads "Tony Burke".

**TONY BURKE**

A handwritten signature in blue ink that reads "Brendan O'Connor".

**BRENDAN O'CONNOR**

## Abbreviations and conventions

The following notation may be used:

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| nfp     | not for publication                         |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

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

## Enquiries

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

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

**User Guide  
To The  
Portfolio Budget Statements**



## User guide

The purpose of the *2024–25 Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

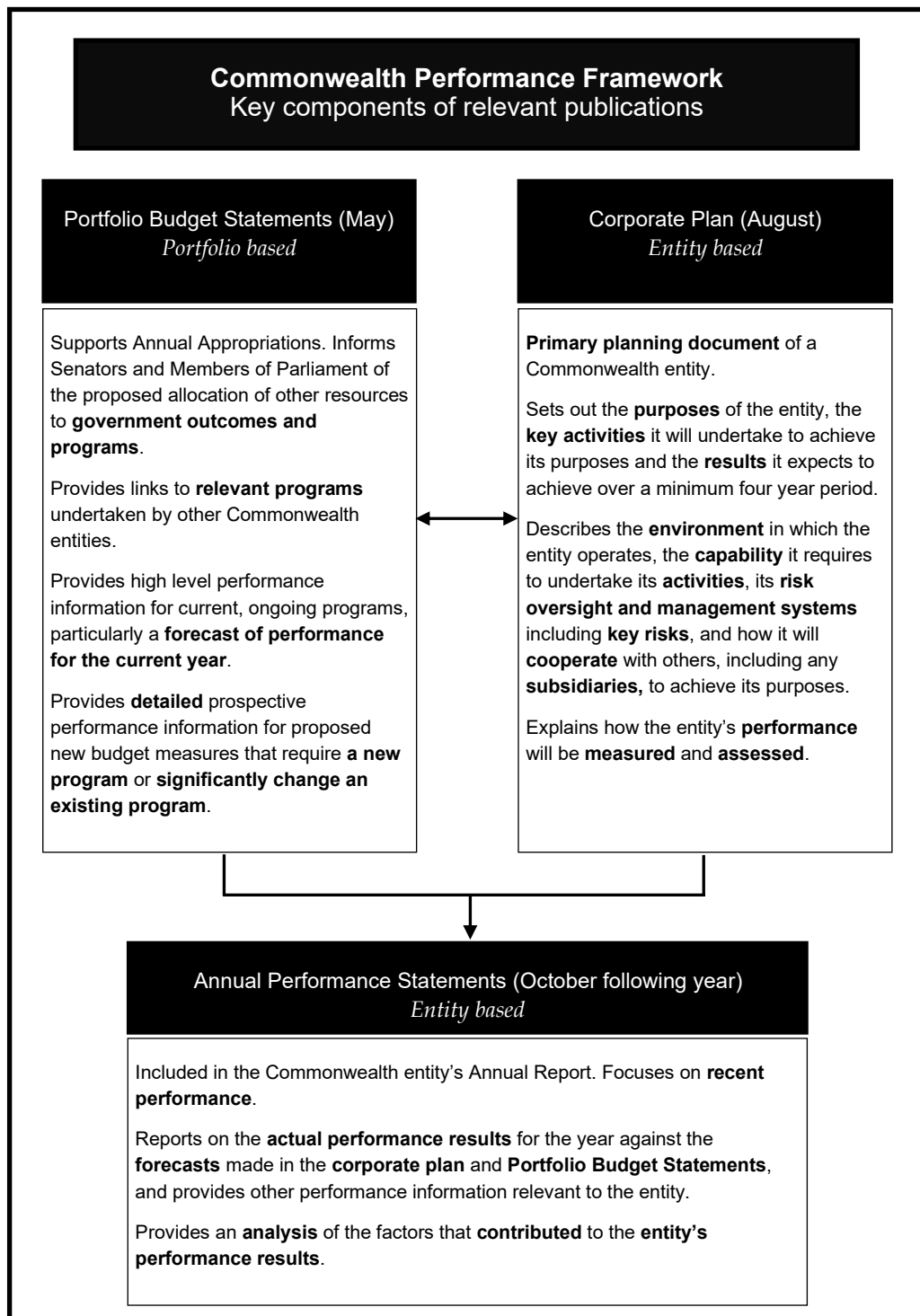
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

## The Commonwealth Performance Framework

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





# Contents

|  |            |
|--|------------|
| <b>Portfolio Overview.....</b>   | <b>1</b>   |
| <b>Department of Employment and Workplace Relations .....</b>                                | <b>9</b>   |
| <b>Asbestos and Silica Safety and Eradication Agency .....</b>                               | <b>67</b>  |
| <b>Australian Skills Quality Authority .....</b>   | <b>87</b>  |
| <b>Comcare and the Seafarers Safety, Rehabilitation and Compensation<br/>Authority .....</b> | <b>113</b> |
| <b>Fair Work Commission .....</b>  | <b>143</b> |
| <b>Office of the Fair Work Ombudsman .....</b>   | <b>169</b> |
| <b>Safe Work Australia .....</b>   | <b>195</b> |
| <b>Portfolio glossary.....</b>   | <b>217</b> |
| <b>Portfolio acronyms.....</b>   | <b>219</b> |



# Portfolio Overview



# Department of Workplace Relations Portfolio Overview

## Ministers and portfolio responsibilities

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

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

- Asbestos and Silica Safety and Eradication Agency
- Australian Skills Quality Authority
- Comcare, 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**

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

**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)<sup>(b)</sup>**

**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) The agency's outcome statement has been amended to reflect its extended functions for silica following amendments to the *Asbestos and Silica Safety and Eradication Agency Act 2013*.
- (b) As a Public Financial Corporation, Coal LSL is not required to prepare budget statements and therefore is not included in this document.





## Entity resources and planned performance

|   |     |
|---|-----|
| Department of Employment and Workplace Relations .....                            | 13  |
| Asbestos and Silica Safety and Eradication Agency .....                           | 71  |
| Australian Skills Quality Authority .....   | 91  |
| Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority ..... | 117 |
| Fair Work Commission .....  | 147 |
| Office of the Fair Work Ombudsman .....   | 173 |
| Safe Work Australia .....   | 199 |



# **Department of Employment and Workplace Relations**

**Entity resources and planned  
performance**



# Department of Employment and Workplace Relations

|   |           |
|---|-----------|
| <b>Section 1: Entity overview and resources .....</b>     | <b>13</b> |
| 1.1 Strategic direction statement.....                    | 13        |
| 1.2 Entity resource statement.....                        | 23        |
| 1.3 Budget measures .....                                 | 26        |
| <b>Section 2: Outcomes and planned performance .....</b>  | <b>29</b> |
| 2.1 Budgeted expenses and performance for Outcome 1 ..... | 30        |
| 2.2 Budgeted expenses and performance for Outcome 2 ..... | 36        |
| 2.3 Budgeted expenses and performance for Outcome 3 ..... | 47        |
| <b>Section 3: Budgeted financial statements.....</b>      | <b>54</b> |
| 3.1 Budgeted financial statements .....                   | 54        |
| 3.2. Budgeted financial statements tables.....            | 56        |



# Department of Employment and Workplace Relations

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

The 2024–25 Budget includes initiatives across employment, workplace relations, and skills and training that deliver on the Government’s vision for a dynamic and inclusive labour market where workers, businesses and communities have the opportunity to thrive. It includes initiatives to improve the employment services system, to support employment services reform, and to grow the skilled workforce to deliver a Future Made in Australia. It also includes measures to support workers and employers through the Net Zero transformation, empower First Nations people to access education, training and employment, and support women to achieve secure, well-paid employment through vocational education and training (VET).

#### Reforming employment services

Working Future: The Australian Government’s White Paper on Jobs and Opportunities (Working Future) outlines the Government’s vision for a stronger, fairer, and more inclusive economy. Working Future outlined the role of the employment services system in helping the Government to achieve this vision, and set out principles of future reform. The Government will create a responsive employment services system which actively supports participation and the secure and sustainable employment of people, and the workforce needs of employers and industry.

The Government is taking incremental steps in the 2024–25 Budget towards larger scale reform. These measures are an initial response to the immediate issues identified through the House of Representatives Select Committee on Workforce Australia Employment Services. The Government recognises that further reform will be necessary to achieve its vision and is committed to working closely with stakeholders and the broader community to improve employment services in the longer term.

### *Supporting employment pathways*

The Government will commit \$54.0 million over five years to a new employment pathways package, in partnership with employers across Australia, focusing on people with barriers to work who are seeking to connect to job opportunities and achieve sustained employment.

The Real Jobs, Real Wages pilot will support people who are at risk of long-term unemployment by placing them in jobs with employers who will receive wage reimbursements for up to six months. The support will be tapered (to provide a greater amount of support early in their engagement), with a focus on rewarding employers who place people in secure jobs. WorkFoundations will assist people with complex vocational and/or non-vocational barriers to build their work readiness in a supportive work environment with funding available for social enterprises and other suitable businesses for paid employment placements of up to six months, with tailored, wrap-around supports.

These programs will help people seeking work to earn real wages and gain experience in jobs that suit their skills, interests and needs. All placements in this package will be real jobs, paid at the relevant Award or enterprise agreement rate, with legal entitlements including superannuation. The programs will also support employers to engage people with barriers to work in ways that deliver sustained benefits to their businesses. Both programs will run from 1 July 2025 to 30 June 2027. Funding will be redirected to these initiatives by reducing Employment Fund credits and ceasing the Workforce Specialists initiative.

### *Enhancing Digital Services Delivery*

The Government will invest a further \$68.6 million over five years in the Digital Services Contact Centre to provide better support for people using Workforce Australia Online. This measure will strengthen service delivery in the Digital Services Contact Centre to Workforce Australia Online Service participants by Australian Public Service (APS) personnel. From June 2024, \$27.0 million will be redirected to support individuals on the digital services caseload by reducing the credit amount allocated to the Digital Employment Fund as new participants commence, from \$300 to \$250.

The Government will also provide \$10.9 million over four years for critical improvements to the Workforce Australia IT system. This funding will benefit people seeking work by reducing the administrative burden on employment services providers, allowing them to spend more time delivering employment supports.



*Better recognising individual circumstances*

The Government will make changes to better recognise individuals' circumstances with more appropriate mutual obligation rules applied for Australians in receipt of income support payments.

From January 2025, the 13-week time limit for temporary medical incapacity exemptions from mutual obligation requirements for certain income support recipients will be removed, with the duration to be based on advice from medical practitioners.

From April 2025, mutual obligation requirements for certain income support recipients in receipt of Carer Allowance will be aligned with other cohorts that have limited capacity to work and the 'fully meeting' rules will be aligned to allow study and volunteer work to count towards meeting requirements more equitably.

*Strengthening the integrity of employment services*

The Government will make adjustments to strengthen the integrity of the employment services system, and provide stronger safeguards for clients while it undertakes consultation on broader reforms to the employment services system.

From October 2024, the Government will extend the time period for people to re-engage with their employment services provider, if they have not met a mutual obligation requirement, from two to five days. This will allow more time for people who have not met a mutual obligation requirement to re-engage with their employment services provider before their income support payment is suspended.

The Government will also adjust compliance settings to give people in receipt of certain income support payments greater opportunity to familiarise themselves with their requirements before a payment suspension can be applied. From March 2025, compliance measures will not be applied the first time a person has not met a mutual obligation requirement.

In addition, from March 2025, people who are working 30 hours or more per fortnight will not have their payment suspended for failing to attend an appointment at an employment services provider. This will ensure that if they are engaged in paid work at the same time as an appointment is scheduled with their employment services provider they will not receive a payment suspension for not attending the appointment.

The Government will ensure that any application of financial penalties is approved by an APS decision maker. This change will commence from March 2025.

The Government will also strengthen the complaints mechanism for people who use employment services. This will include the establishment of a centralised complaints team which will have responsibility for the design and implementation of a new complaints dispute resolution process, the investigation of complaints and taking further action with employment services providers where appropriate.

### **Closing the Gap**

The Government will invest \$76.2 million over five years into a new program, building on the Time to Work Employment Service, to improve the transition from prison to work for First Nations people. The program will support people in prisons, detention centres and juvenile justice facilities across Australia, with service providers offering pre-release and post-release supports to help people to reintegrate into their communities and engage with employment and education and training. This program responds to extensive consultation with First Nations organisations, communities and evidence on how to improve support in the transition from prison to work and reduce recidivism. The program will be progressively rolled out from 1 July 2025.

The Government has also committed to providing \$3.7 million from 2025–26 to extend Broome Employment Services until June 2027, building on the initial investment made in the 2023–24 Budget. The service is an innovative, place-based approach to employment servicing, where APS personnel work in partnership with the First Nations service provider. The additional two years will allow sufficient time for Broome Employment Services to be fully evaluated and for consultations to occur on the ground with people directly impacted by this service, to inform a future place-based model in Broome.

The Government is providing \$30.2 million over five years from 2023–24 to co-design and establish a network of Remote Training Hubs in partnership with Central Australian communities and the Northern Territory Government. This place-based initiative supports people in remote communities to access on-Country training that meets community needs and leads to local, sustainable jobs. It is part of the Better, Safer Future for Central Australia plan.

These initiatives contribute to several socioeconomic targets under the National Agreement on Closing the Gap, including targets 6, 7, 8, 10 and 11. They align with the principles of Working Future to work in partnership with First Nations people to generate local solutions to economic development.

### **Protecting workers and supporting small businesses**

The Government is introducing additional measures to protect workers and support small businesses to comply with workplace relations laws. These initiatives support the Government's recent workplace relations reforms to boost wages and conditions and create safer workplaces, including the Closing Loopholes Acts and the prohibition on the use of engineered stone.

*Workplace law compliance*

The Government will provide \$20.5 million over four years from 2024–25 to boost the Fair Work Ombudsman's Employer Advisory Service and make it ongoing, and to provide additional supports for small business. The Employer Advisory Service supports small businesses to comply with their obligations under workplace laws by providing free, tailored, written advice to eligible small business employers to help them understand the law. The Fair Work Ombudsman will also receive funding to prepare new resources to support small businesses to comply with the new right to disconnect laws.

The Government will also provide \$27.5 million over four years from 2024–25 to extend funding to the Fair Work Ombudsman to respond to self-reported non-compliance with the *Fair Work Act 2009* by large corporate employers. This includes monitoring and guiding remediation of employees' wages and other entitlements from employers that self-disclose underpayments.

The Government will provide \$1.9 million over two years from 2024–25 to the Fair Work Ombudsman, to increase monitoring of the payment of relevant Award wages to seafarers on foreign vessels engaged in coastal trading under a Temporary Licence. This responds to recommendation 7 of the Strategic Fleet Taskforce report.

The Government will recalibrate the Fair Entitlements Guarantee Recovery Program to deliver increased benefits to employees. The department will actively pursue unpaid superannuation guarantee charge (SGC) amounts owed by employers who have entered liquidation or bankruptcy, for employees that have applied for Fair Entitlements Guarantee assistance. The department expects to recover an additional \$56.6 million in SGC debt over the forward estimates, which will be received by the Australian Taxation Office (ATO) and paid to employees' superannuation funds (excepting SGC administration fees). This will achieve efficiencies of \$13.0 million over four years from 2024–25.

The Government will provide additional funding of \$60.0 million over four years from 2024–25 for the Productivity, Education and Training Fund grant program, building on investments in the 2022–23 October Budget and the 2023–24 Budget. The funding will continue to support eligible employer and worker representative organisations to engage with the Government's workplace relations and payday superannuation reforms, and to implement practical education and activities to embed the new laws in Australian workplaces.

The Government will provide \$2.0 million in 2024–25 to advance its commitment to work with state and territory governments to establish a harmonised national labour hire regulation scheme. The funding will support the establishment of a project office, led by the Victorian Government, to undertake scoping work, leveraging the Victorian Government's experience from administering Australia's largest state-based scheme. Funding will be redirected to this initiative from previous funding provided to the Fair Work Ombudsman to advance this work. This measure continues the implementation of a key recommendation of the Migrant Workers' Taskforce, in line with the Government's election commitment to implement its recommendations in full.

### ***Safer workplaces***

In December 2023, Commonwealth, state and territory governments agreed to prohibit the use, supply, and manufacture of engineered stone in response to the rise in silicosis diagnoses in engineered stone workers. The Commonwealth will legislate to prohibit the importation of engineered stone into Australia. This measure will complement the prohibition on the use of engineered stone under work health and safety laws, which will take effect in most jurisdictions from 1 July 2024, with limited transitional arrangements for certain legacy contracts.

The Government will provide \$1.5 million over four years from 2024–25 to support the establishment of the Family and Injured Workers Advisory Committee. The Committee will comprise members with lived experience of serious workplace incidents and advise Commonwealth work health and safety regulators on the needs of such people, helping to inform the development of relevant policies and strategies.

The Government will provide additional funding of \$1.5 million over two years from 2024–25 to support a comprehensive, independent review of the *Safety, Rehabilitation and Compensation Act 1988*, which underpins the Comcare workers' compensation scheme. This builds on the initial investment announced in the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO).

### **Future Made in Australia**

The Government is introducing several measures in this Budget to continue to address skills shortages and build the strong and highly skilled workforce needed to deliver a Future Made in Australia. These measures are aimed at supporting employment and productivity growth, with a focus on priority areas of the economy such as the clean energy, construction, manufacturing, care, and digital technology sectors.

### ***Women in VET***

The Government will invest \$55.6 million over four years, commencing in 2024–25, in the new Building Women's Careers program, which will drive structural and cultural change in work and training environments. The program will fund a mixture of large-scale projects and smaller, place-based partnerships to improve women's access to flexible, safe and inclusive work and training opportunities in traditionally male-dominated industries. The Government will work in partnership with women's services, employers, unions and

training providers across target industries including construction, clean energy, advanced manufacturing, and digital technology. This will support women to build the skills to achieve secure, well-paid employment, while helping to increase broader women's participation, which is critical to overcoming skills shortages across the economy.

### *Apprenticeships*

The Government will invest a further \$265.1 million over four years from 2024–25 in the Australian Apprenticeships Incentive System (AAIS), to continue supporting apprentices in priority occupations. The AAIS will provide targeted support to encourage people to commence and complete apprenticeships in priority occupations, via continued direct financial support to apprentices to provide cost-of-living relief and through adjusted hiring incentives for employers. This means apprentices in priority occupations will receive an additional \$2,000 and their employers will receive an additional \$1,000 above planned settings, for a total of \$5,000 for eligible apprentices and \$5,000 for their employers. This measure will help continue to provide workers with opportunities to gain skills in key areas of the economy, such as clean energy, construction, manufacturing and digital technology. It will also support people to complete their apprenticeships in order to access secure and well-paid jobs. This measure is designed to provide stability to the sector while the Government undertakes a Strategic Review into the AAIS to investigate how the Apprenticeships System can best support high quality apprenticeships and traineeships.

The Government will invest an additional \$10.6 million over four years from 2024–25 to support the implementation of the Australian Skills Guarantee. From 1 July 2024, the Government is introducing new national targets for apprentices, trainees and paid cadets (including specific targets for women that increase annually) to work on Government-funded major projects. This initiative will enable the introduction of a robust and reliable reporting system to monitor progress against the targets, and support suppliers to comply with their new obligations.

### *Net Zero transformation*

The Government is introducing several measures to advance its commitment for 82 per cent renewable electricity by 2030 and plan for Net Zero by 2050. These initiatives are designed to grow the skilled workforce to deliver the clean energy infrastructure Australia needs, and deliver an orderly and positive net zero economic transformation for Australian workers, industries and communities.

The Government will support more apprentices who meaningfully engage with clean energy during their apprenticeships, with eligible apprentices in the New Energy Apprenticeship Program (NEAP) receiving up to \$10,000 in financial support. It will also invest \$91.0 million over five years from 2023–24 to increase the number of trainees and apprentices in clean energy occupations, and improve the capacity of the clean energy training system. This will include providing funding for initiatives to expand the clean energy teacher, trainer and assessor workforce, and establishing a \$50.0 million capital and equipment investment fund for Commonwealth co-contributions to immediate clean energy training facility upgrades.

The Government will also reimburse Group Training Organisations (GTOs) that reduce their fees for small and medium enterprises seeking clean energy, manufacturing, and construction apprentices in priority occupations, and establish climate careers promotion work across government, industry, civil society, and the education and training sectors.

The Government will invest \$134.2 million over four years from 2024–25 to support communities likely to be affected by the transition. Workers, their families, and members of their communities will be able to access comprehensive employment and skills services, which may include career advice, job search assistance, case management, training and other supports.

The Government will support the development of Regional Workforce Transition Plans, developed with communities, state and local governments, employers, workers and unions to support the delivery of place-based supports and services in affected regions. This recognises that a holistic approach will be required to ensure that people and communities benefit and grow from energy system changes. This measure will also establish APS Regional Workforce Transition Officers to oversee the establishment of the Regional Workforce Transition Plans, and implement a communications strategy to promote local supports and opportunities to workers, families and communities. Funding will be redirected to this measure by reducing the scope of the Labour Market Support Stream.

The Government's new Energy Industry Jobs Plan will support workers in coal- or gas-fired power stations scheduled for closure to find new jobs that suit their skills and experience. The Fair Work Commission will receive \$2.1 million over four years to administer the creation of 'communities of interest' of closing coal- or gas-fired power stations and employers that are dependent on them in impacted regions. This is intended to provide a smooth and orderly transition for workers and employers in affected communities.

### *Housing Support*

The Government will provide \$90.6 million over three years from 2024–25 to grow Australia's construction workforce and boost housing supply. The Government will support states and territories to deliver 20,000 additional Fee-Free places that may be offered in TAFE and industry Registered Training Organisations (RTOs) in courses relevant to the construction sector. This funding will offer cost-of-living relief for students, enabling them to access high quality training and develop the skills to work in a high-priority industry.

As part of this commitment, the Government will work with jurisdictions to support 5,000 people to access pre-apprenticeship programs, designed to give students an experience of working in construction-related trades. This will inform their decisions around which apprenticeship to pursue, improve their employability, and support their transition into these industries. The Government will also update policy settings to streamline skills assessment requirements for migrants seeking to work in the construction industry. This will increase the supply of qualified and experienced tradespeople migrating from countries with comparable training frameworks to Australia.

The Government will also provide \$4.4 million in 2024–25 for a second phase of raising community awareness of Fee-Free TAFE courses in areas of high skills needs, and strategic communication activities to boost the status of VET and encourage the uptake and use of VET pathways.

The Government will provide \$13.2 million over three years from 2023–24 to provide targeted assistance to increase the number of builders accredited under the Work Health and Safety Accreditation Scheme available to work on Housing Australia Future Fund (HAFF) and National Housing Accord Facility (NHAF) projects. The funding will facilitate fast tracked accreditation applications and establish a grant program to enable building industry employer associations to support builders to obtain accreditation.

### *Jobs and Skills Australia*

The Government will invest an additional \$9.5 million in 2024–25 to support Jobs and Skills Australia (JSA) to continue to provide independent advice on current, emerging, and future workforce skills and training needs. This resourcing will support JSA to continue to collaborate with unions, employers, state and territory governments, and education and training providers on workplace planning, to address skills shortages in priority areas across the economy.

### *Careers Information*

The Government will provide \$6.1 million for careers information and policy through the National Careers Institute (NCI) in 2024–25.

### **Universities Accord**

In response to the Australian Universities Accord (the Accord) the Australian Government is strengthening connections between the VET and higher education sectors to ensure students are provided with pathways to study and employment and gain the skills needed by industry and the economy.

The Government is reforming the Higher Education Loan Program (HELP) and other income contingent loan programs, including VET Student Loans and Australian Apprenticeship Support Loans, to make them fairer. Indexation of loans will be capped at whichever rate is the lowest of the Consumer Price Index and the Wage Price Index. This will provide cost-of-living relief as indexation will not be at a rate higher than the growth in wages. This will provide an immediate benefit to individuals affected by the indexation rate of 7.1 per cent that was applied in 2023, as well as ongoing benefits for future indexation of loans, once legislation has passed.

The Government will establish a new Commonwealth Prac Payment for students to help them manage the costs associated with undertaking a mandatory placement. As part of this measure, the Government will provide \$58.2 million over four years in cost-of-living relief for eligible VET students studying nursing and undertaking mandatory placements. These students will be able to access financial support over the course of their placements, which is intended to provide cost-of-living relief, reduce financial hardship and boost completion rates. This will benefit students, education and training providers, and employers, while helping address workforce shortages.

The Government will provide \$14.6 million over four years to the department, and \$1.3 million to the Australian Skills Quality Authority (ASQA), to help create a more joined-up tertiary education sector and lay the foundation for broader tertiary education reforms in the future. This includes immediate measures that focus on improving student experience and pathways through better credit recognition, enabling regulatory alignment and improving the evidence base of student movements between sectors through better data collection.

### **Reviewing policies and programs to ensure quality spending**

The Government is committed to budget repair and redirecting spending to higher-quality areas. Opportunities have been identified to review programs to ensure quality spending. These include:

- \$47.3 million over five years by ceasing the Harvest Trail Services and Harvest Trail Information Service programs from 1 July 2024.
- \$3.5 million over two years from 2023–24 by reducing the scope of the engineered stone communications campaign, consistent with market research on public awareness of the engineered stone ban.
- \$4.7 million in 2023–24 by reducing the scope of the second stage of the Business Research and Innovation Initiative — Automatic Mutual Recognition of Occupational Registrations.
- \$3.9 million over four years by ceasing the Integrated Information Service program from 1 July 2024.
- \$6.1 million over the forward estimates by ceasing the underused, offshore International Skills Training courses program.



## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|   | 2023-24<br><i>Estimated<br/>actual<br/>\$'000</i> | 2024-25<br>Estimate<br><br>\$'000 |
|---|---|-----------------------------------|
| <b>Departmental</b>   |   |                                   |
| Annual appropriations - ordinary annual services (a)(b)   |   |                                   |
| Prior year appropriations available (c)   | 248,827   | 140,908                           |
| Departmental appropriation (d)  | 711,625   | 805,221                           |
| s74 External Revenue (e)  | 124,658   | 79,018                            |
| Departmental capital budget (f)   | 72,323  | 77,832                            |
| Annual appropriations - other services - non-operating (b)(g)   |   |                                   |
| Prior year appropriations available (c)   | 10,867  | 17,594                            |
| Equity injection  | 43,163  | 69,831                            |
| Total departmental annual appropriations  | 1,211,463   | 1,190,404                         |
| Special accounts (h)  |   |                                   |
| Opening balance   | 5,727   | 5,727                             |
| Appropriation receipts (i)  | 5,201   | 2,532                             |
| Total special accounts  | 10,928  | 8,259                             |
| <i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i> | <i>(5,201)</i>                                    | <i>(2,532)</i>                    |
| <b>Total departmental resourcing</b>  | <b>1,217,190</b>                                  | <b>1,196,131</b>                  |

**Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)**

|   | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Administered</b>   |  |                               |
| Annual appropriations - ordinary annual services (a)(j)   |  |                               |
| Prior year appropriations available (k)   | 1,153,115  | 1,263,407                     |
| Outcome 1   | 1,818,213  | 1,900,605                     |
| Outcome 2   | 2,591,108  | 1,918,509                     |
| Outcome 3   | 74,328   | 93,802                        |
| Payments to corporate entities (l)  | 6,029  | 6,679                         |
| Total administered annual appropriations  | 5,642,793  | 5,183,002                     |
| Special appropriations  |  |                               |
| <i>Asbestos-related Claims Act 2005</i>   | 27,258   | 26,004                        |
| <i>Australian Apprenticeship Support<br/>    Loans Act 2014 (m)</i>   | 236,974  | 258,179                       |
| <i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>  | 233,358  | 251,764                       |
| <i>Fair Entitlements Guarantee Act 2012</i>   | 278,276  | 309,980                       |
| <i>Higher Education Support Act 2003</i>  | 281  | -                             |
| <i>Public Governance, Performance and Accountability Act 2013</i>   | 50   | 50                            |
| <i>Safety, Rehabilitation and Compensation Act 1988</i>   | 26,359   | 24,917                        |
| <i>VET Student Loans Act 2016</i>   | 276,704  | 293,066                       |
| Total administered special appropriations   | 1,079,260  | 1,163,960                     |
| Special accounts (h)  |  |                               |
| Opening balance   | 9,715  | 10,362                        |
| Appropriation receipts (i)  | 6,323  | 6,445                         |
| Non-appropriation receipts  | 3,168  | 3,292                         |
| Adjustments   | (472)  | (493)                         |
| Total special account receipts  | 18,734   | 19,606                        |
| <i>less administered appropriations drawn from annual/special<br/>    appropriations and credited to special accounts</i> | (6,323)  | (6,445)                       |
| <i>less payments to corporate entities from annual/special<br/>    appropriations</i>                                     | (59,646)   | (57,600)                      |
| <b>Total administered resourcing</b>  | <b>6,674,818</b>                                 | <b>6,302,523</b>              |
| <b>Total resourcing for the Department of Employment and<br/>    Workplace Relations</b>                                  | <b>7,892,008</b>                                 | <b>7,498,655</b>              |
|   | 2023-24  | 2024-25                       |
| <b>Average staffing level (number)</b>  | <b>3,786</b>                                     | <b>4,163</b>                  |

**Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2024–25 as at Budget May 2024 (continued)****Third party payments from and on behalf of other entities**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|--|--|-------------------------------|
| Payments made on behalf of another entity<br>(as disclosed in the respective entity's resource statement)                |  |                               |
| Department of Finance - <i>Parliamentary Business Resources Act 2017</i><br>(s59)  | 508                                      | -                             |
| Receipts received from other entities for the provision of services<br>(disclosed in s74 External Revenue section above) | 62,011                                   | 51,602                        |
| Payments made to corporate entities within the Portfolio   |  |                               |
| Comcare  |  |                               |
| Annual Appropriation   | 6,029                                    | 6,679                         |
| Special appropriations - <i>Asbestos-related Claims Act 2005</i>   | 27,258                                   | 26,004                        |
| Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1998</i>   | 26,359                                   | 24,917                        |

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

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

Table 1.1 has been prepared inclusive of movements against 2023–24 resourcing including appropriations and external revenue but exclusive of 2023–24 Supplementary Additional Estimates figures.

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes \$18.230 million departmental funding, \$0.089 million departmental capital funding, and \$0.16 million equity funding expected to be appropriated through Appropriation Bills (No. 5 and 6).

(c) Excludes \$8.153 million of ordinary annual services appropriation and \$5.395 million of other services — non-operating appropriation from the 2023–24 estimated actual and \$20.053 million of ordinary annual services appropriation and \$9.112 million of other services — non-operating appropriation from the 2024–25 estimate that are subject to administrative quarantine by Finance or withheld under section 51 (s51) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Excludes Departmental capital budget (DCB).

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

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

(g) Appropriation Bill (No. 2) 2024–2025.

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

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

(j) Excludes \$42.425 million administered funding expected to be appropriated through Appropriation Bill (No. 5) 2023–24.

(k) Excludes \$92.396 million from the 2023–24 estimated actual and \$231.004 million from the 2024–25 estimates, that are subject to administrative quarantine by Finance or withheld under s51 of the PGPA Act.

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

(m) Previously '*Trade Support Loans Act 2014*'.

### 1.3 Budget measures

Budget measures in Part 1 relating to entity Department of Employment and Workplace Relations are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|   | Program | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Receipt measures</b>   |         |                   |                   |                   |                   |                   |
| Amendments to the National Vocational Education and Training Regulator Act 2011 | 2.1     |                   |                   |                   |                   |                   |
| Administered receipts   |         | -                 | 285               | 584               | 1,047             | 1,073             |
| Departmental receipts   |         | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>  |         | -                 | <b>285</b>        | <b>584</b>        | <b>1,047</b>      | <b>1,073</b>      |
| Australian Apprenticeships Incentive System – further support (a)               | 2.1     |                   |                   |                   |                   |                   |
| Administered receipts   |         | -                 | -                 | 1                 | 11                | 43                |
| Departmental receipts   |         | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>  |         | -                 | -                 | <b>1</b>          | <b>11</b>         | <b>43</b>         |
| Workplace Relations (a)   | 3.1     |                   |                   |                   |                   |                   |
| Administered receipts   |         | -                 | 2,355             | 5,048             | 9,438             | 13,291            |
| Departmental receipts   |         | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>  |         | -                 | <b>2,355</b>      | <b>5,048</b>      | <b>9,438</b>      | <b>13,291</b>     |
| <b>Total receipt measures</b>   |         |                   |                   |                   |                   |                   |
| Administered  |         | -                 | 2,640             | 5,633             | 10,496            | 14,407            |
| Departmental  |         | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>  |         | -                 | <b>2,640</b>      | <b>5,633</b>      | <b>10,496</b>     | <b>14,407</b>     |

**Table 1.2: Entity 2024–25 Budget measures****Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

|   | Program       | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|---|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Payment measures</b>   |               |                   |                   |                   |                   |                   |
| APS Capability Reinvestment   |               |                   |                   |                   |                   |                   |
| Fund: 2024-25 projects funded under round two (b)                                 | 1.1, 2.1, 3.1 |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | -                 | -                 | -                 | -                 |
| Departmental payments   |               | -                 | 94                | -                 | -                 | -                 |
| <b>Total</b>  |               | -                 | <b>94</b>         | -                 | -                 | -                 |
| Commonwealth Rent Assistance – increase the maximum rates (c)                     | 1.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | 241               | 542               | 661               | 708               |
| Departmental payments   |               | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>  |               | -                 | <b>241</b>        | <b>542</b>        | <b>661</b>        | <b>708</b>        |
| Extending Broome Employment Services  | 1.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | -                 | 274               | 739               | 724               |
| Departmental payments   |               | -                 | -                 | 959               | 971               | -                 |
| <b>Total</b>  |               | -                 | -                 | <b>1,233</b>      | <b>1,710</b>      | <b>724</b>        |
| Net Zero Economy (d)  | 1.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | 5,392             | 19,617            | 22,823            | 20,103            |
| Departmental payments   |               | -                 | 4,185             | 8,023             | 8,672             | 8,697             |
| <b>Total</b>  |               | -                 | <b>9,577</b>      | <b>27,640</b>     | <b>31,495</b>     | <b>28,800</b>     |
| Permanent Migration Program – 2024-25 planning levels and multi-year planning (e) | 1.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | -                 | -                 | (6)               | (4)               |
| Departmental payments   |               | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>  |               | -                 | -                 | -                 | <b>(6)</b>        | <b>(4)</b>        |
| Remote Jobs and Economic Development Program (f)(g)                               | 1.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | -                 | -                 | -                 | -                 |
| Departmental payments   |               | -                 | 643               | 469               | 57                | 51                |
| <b>Total</b>  |               | -                 | <b>643</b>        | <b>469</b>        | <b>57</b>         | <b>51</b>         |
| Savings from External Labour – extension (h)                                      | 1.1, 2.1, 3.1 |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | -                 | -                 | -                 | -                 |
| Departmental payments   |               | -                 | (1,581)           | (1,640)           | (1,802)           | (15,378)          |
| <b>Total</b>  |               | -                 | <b>(1,581)</b>    | <b>(1,640)</b>    | <b>(1,802)</b>    | <b>(15,378)</b>   |
| Services Australia – additional resourcing (i)(j)                                 | 1.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | -                 | -                 | -                 | -                 |
| Departmental payments   |               | -                 | 398               | -                 | -                 | -                 |
| <b>Total</b>  |               | -                 | <b>398</b>        | -                 | -                 | -                 |
| Australian Apprenticeships Incentive System – further support (k)                 | 2.1           |                   |                   |                   |                   |                   |
| Administered payments   |               | -                 | 63,190            | 179,739           | 17,663            | 1,472             |
| Departmental payments   |               | -                 | 1,980             | 377               | 382               | 387               |
| <b>Total</b>  |               | -                 | <b>65,170</b>     | <b>180,116</b>    | <b>18,045</b>     | <b>1,859</b>      |

**Table 1.2: Entity 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

|  | Program | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Further Support for the Vocational Education and Training System | 2.1     |                   |                   |                   |                   |                   |
| Administered payments  |         | -                 | 1,548             | -                 | -                 | -                 |
| Departmental payments  |         | -                 | 23,413            | 752               | 411               | 8                 |
| <b>Total</b>   |         | -                 | <b>24,961</b>     | <b>752</b>        | <b>411</b>        | <b>8</b>          |
| Promoting TAFE and VET Pathways                                  | 2.1     |                   |                   |                   |                   |                   |
| Administered payments  |         | -                 | 4,445             | -                 | -                 | -                 |
| Departmental payments  |         | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>   |         | -                 | <b>4,445</b>      | -                 | -                 | -                 |
| Engineered Stone Import Prohibition                              | 3.1     |                   |                   |                   |                   |                   |
| Administered payments  |         | -                 | -                 | -                 | -                 | -                 |
| Departmental payments  |         | -                 | -                 | -                 | -                 | -                 |
| <b>Total</b>   |         | -                 | -                 | -                 | -                 | -                 |
| Workplace Relations (k)  | 3.1     |                   |                   |                   |                   |                   |
| Administered payments  |         | -                 | 11,043            | 24,493            | 26,126            | 26,208            |
| Departmental payments  |         | -                 | 2,119             | 2,900             | 2,943             | 2,972             |
| <b>Total</b>   |         | -                 | <b>13,162</b>     | <b>27,393</b>     | <b>29,069</b>     | <b>29,180</b>     |
| <b>Total payment measures</b>                                    |         |                   |                   |                   |                   |                   |
| Administered   |         | -                 | 85,859            | 224,665           | 68,006            | 49,211            |
| Departmental   |         | -                 | 31,251            | 11,840            | 11,634            | (3,263)           |
| <b>Total</b>   |         | -                 | <b>117,110</b>    | <b>236,505</b>    | <b>79,640</b>     | <b>45,948</b>     |

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.

Note: Refer to the Employment and Workplace Relations Portfolio Supplementary Additional Estimates Statements 2023–24 for measures that have financial impacts from 2023–24.

- (a) This measure can also be found in the payment measures section.
- (b) The lead entity for measure titled *APS Capability Reinvestment Fund: 2024–25 projects funded under round two* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (c) The lead entity for measure titled *Commonwealth Rent Assistance — increase the maximum rates* is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.
- (d) The lead entity for measure titled *Net Zero Economy* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (e) The lead entity for measure titled *Permanent Migration Program — 2024–25 planning levels and multi-year planning* is the Department of Home Affairs. The full measure description and package details appear in Budget Paper No. 2 under the Home Affairs portfolio.
- (f) The lead entity for measure titled *Remote Jobs and Economic Development Program* is the National Indigenous Australians Agency. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (g) This measure includes \$0.581 million and \$0.375 million in capital funding in 2024–25 and 2025–26 respectively.
- (h) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (i) The lead entity for measure titled *Services Australia — additional resourcing* is Services Australia. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.
- (j) This measure includes \$0.324 million capital funding in 2024–25.
- (k) This measure can also be found in the receipt measures section.

## Section 2: Outcomes and planned performance

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

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

The department is undertaking a review of its performance measures and will publish an updated suite in the 2024–25 Department of Employment and Workplace Relations Corporate Plan.

**Note:**

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

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

The most recent annual performance statement can be found through: [www.dewr.gov.au](http://www.dewr.gov.au).

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

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



**Linked programs (continued)**

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

*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**

| <b>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.</b> |  |                             |  |  |  |
|---|--|-----------------------------|--|--|--|
|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 1.1: Employment Services</b>   |  |                             |  |  |  |
| Administered expenses   |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)  |  |                             |  |  |  |
| Workforce Australia   | 1,359,117                                | 1,434,844                   | 1,451,660                                | 1,484,033                                | 1,452,746                                |
| Pacific Australia Labour<br>Mobility (PALM) (a)   | 11,020                                   | 4,680                       | 5,906                                    | 6,756                                    | 6,756                                    |
| Transition to Work  | 301,691                                  | 309,304                     | 304,819                                  | 309,382                                  | 304,877                                  |
| Time to Work  | 3,664                                    | -                           | -  | -  | -  |
| ParentsNext (b)   | 88,295                                   | 28,686                      | -  | -  | -  |
| Skills and Training Incentive   | 17,382                                   | -                           | -  | -  | -  |
| Local Jobs Program  | 47,176                                   | 45,351                      | -  | -  | -  |
| Y Careers   | 6,080                                    | 5,320                       | -  | -  | -  |
| New Voluntary Pre-Employment<br>Service for Parents (c)   | -  | 59,173                      | 98,529                                   | 136,834                                  | 158,093                                  |
| First Nations Prison to Employment<br>Program (d)   | -  | 30                          | 9,193                                    | 19,033                                   | 22,136                                   |
| Supporting Worker Transition Through<br>Energy System Changes   | -  | 13,217                      | 27,442                                   | 30,648                                   | 27,928                                   |
| Special appropriations  |  |                             |  |  |  |
| Public Governance, Performance and<br>Accountability Act 2013 - s77   | 30                                       | 30                          | 30                                       | 30                                       | 30                                       |
| <b>Administered total</b>   | <b>1,834,455</b>                         | <b>1,900,635</b>            | <b>1,897,579</b>                         | <b>1,986,716</b>                         | <b>1,972,566</b>                         |
| <b>Total expenses for program 1.1</b>   | <b>1,834,455</b>                         | <b>1,900,635</b>            | <b>1,897,579</b>                         | <b>1,986,716</b>                         | <b>1,972,566</b>                         |

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>Outcome 1 Totals by appropriation type</b>   |  |                             |  |  |  |
| Administered expenses   |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)  | 1,834,425                                | 1,900,605                   | 1,897,549                                | 1,986,686                                | 1,972,536                                |
| Special appropriations<br><i>Public Governance, Performance and<br/>Accountability Act 2013 - s77</i> | 30                                       | 30                          | 30                                       | 30                                       | 30                                       |
| <b>Administered total</b>   | <b>1,834,455</b>                         | <b>1,900,635</b>            | <b>1,897,579</b>                         | <b>1,986,716</b>                         | <b>1,972,566</b>                         |
| Departmental expenses   |  |                             |  |  |  |
| Departmental appropriation  | 347,354                                  | 388,054                     | 379,856                                  | 368,322                                  | 361,481                                  |
| s74 External Revenue (e)  | 66,238                                   | 43,247                      | 43,424                                   | 43,424                                   | 43,424                                   |
| Expenses not requiring<br>appropriation in the Budget<br>year (f)                                     | 103,138                                  | 102,478                     | 104,314                                  | 115,045                                  | 117,970                                  |
| <b>Departmental total</b>   | <b>516,730</b>                           | <b>533,779</b>              | <b>527,594</b>                           | <b>526,791</b>                           | <b>522,875</b>                           |
| <b>Total expenses for Outcome 1</b>   | <b>2,351,185</b>                         | <b>2,434,414</b>            | <b>2,425,173</b>                         | <b>2,513,507</b>                         | <b>2,495,441</b>                         |
| <b>Movement of administered funds between years (g)</b>   |  |                             |  |  |  |
| Outcome 1:  |  |                             |  |  |  |
| Y Careers   | (5,320)                                  | 5,320                       | -  | -  | -  |
| <b>Total movement of administered funds</b>   | <b>(5,320)</b>                           | <b>5,320</b>                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Average staffing level (number)</b>  |  |                             |  |  |  |
|   | 2023-24<br>1,953                         | 2024-25<br>2,251            |  |  |  |

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

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

- (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 ParentsNext program will finish on 31 October 2024 and be replaced by a new voluntary pre-employment service for parents from 1 November 2024 at (c).
- (c) New voluntary pre-employment service for parents commences 1 November 2024.
- (d) The First Nations Prison to Employment Program will be introduced in a phased approach from 1 July 2025.
- (e) Estimated expenses incurred in relation to receipts retained under s74 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.

**Table 2.1.2: Performance measures for Outcome 1**

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

| <b>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.</b>   |  |   |
|--|--|---|
| <b>Program 1.1 – Employment Services</b>   |  |   |
| The Employment Services system has the following key objectives: to help job seekers find and keep a job; to deliver high-quality and efficient employment services; and to support target groups to improve their work readiness and find employment. |  |   |
| <b>Key Activities</b>  | <ul style="list-style-type: none"> <li>• Provide quality services to job seekers and employers</li> <li>• Reduce risk of long-term unemployment</li> <li>• Support job seekers, including youth, to achieve sustainable employment</li> <li>• Support parents to improve their work readiness and prepare for employment.</li> </ul> |   |
| <b>Year</b>  | <b>Performance measures</b>  | <b>Expected performance results</b>   |
| Current Year<br>2023–24  | Number of registered Workforce Australia Digital Platform users who log in to the platform   | Target: 1,500,000 unique users or more<br><br>Not on track<br>The target for this measure is unlikely to be achieved based on year-to-date results. For the 12 months to 31 March 2024, 1,371,347 unique users logged into the Workforce Australia Digital Platform.            |
|  | Proportion of Workforce Australia Services participants who are satisfied or very satisfied with the overall quality of services delivered by their provider   | 66% or higher<br><br>On track   |
|  | Number of employers that lodge a vacancy through the Workforce Australia Digital Platform  | 16,000 unique employers or more<br><br>Not on track<br>For the 12-month period to 31 March 2024, 15,353 unique employers advertised a vacancy on the Workforce Australia Digital Platform. Due to policy changes implemented during the year this target is unlikely to be met. |
|  | Proportion of Workforce Australia Services participants who receive a service during any month   | 80% or higher<br><br>On track   |
|  | Proportion of Workforce Australia Services participants who achieve a 26-week Employment Outcome   | 15% or higher<br><br>On track   |

| Year   | Performance measures  | Expected performance results   |
|--|---|--|
| Current Year<br>2023–24  | Proportion of participants in work or study three months after exiting services                         | a) Workforce Australia Online: 80% or higher<br><br>On track<br><br>b) Workforce Australia Services: 60% or higher<br><br>On track<br><br>c) Workforce Australia – Transition to Work: 60% or higher<br><br>On track |
|  | Proportion of ParentsNext participants who increase their work readiness                                | 75% or higher<br><br>On track  |
|  | Proportion of ParentsNext participants who complete training or education, or participate in employment | 20% or higher<br><br>On track  |
| Year   | Performance measures  | Planned performance results  |
| Budget Year<br>2024–25 (a)   | Proportion of participants in work or study three months after exiting services                         | a) Workforce Australia Online: 80% or higher<br>b) Workforce Australia Services: 60% or higher<br>c) Workforce Australia – Transition to Work: 60% or higher   |
| Forward Estimates<br>2025–28   | As per 2024–25  | As per 2024–25   |
| Changes to Program 1.1 resulting from 2024–25 Budget Measures: <ul style="list-style-type: none"> <li>• APS Capability Reinvestment Fund: 2024–25 projects funded under round two</li> <li>• Commonwealth Rent Assistance – increase the maximum rates</li> <li>• Disability Employment Services Reform</li> <li>• Employment Services Reform</li> <li>• Employment and Workplace Relations – reprioritisation</li> <li>• Extending Broome Employment Services</li> <li>• First Nations Prison to Employment Program</li> <li>• Net Zero Economy</li> <li>• Permanent Migration Program – 2024–25 planning levels and multi-year planning</li> <li>• Remote Jobs and Economic Development Program</li> <li>• Savings from External Labour – extension</li> <li>• Services Australia – additional resourcing</li> </ul> |   |  |

(a) The department is undertaking a review of its performance measures and will publish an updated suite in the 2024–25 Department of Employment and Workplace Relations Corporate Plan.

## 2.2 Budgeted expenses and performance for Outcome 2

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

### Linked programs

|   |
|---|
| <b>Department of Home Affairs</b>   |
| <b>Program</b> <ul style="list-style-type: none"> <li>Program 2.2 – Visas</li> </ul>  |
| <p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Home Affairs contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>   |
| <b>Department of Social Services</b>  |
| <b>Programs</b> <ul style="list-style-type: none"> <li>Program 1.7 – Student Payments</li> <li>Program 3.1 – Disability and Carers</li> <li>Program 3.2 – National Disability Insurance Scheme</li> </ul>   |
| <p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Social Services contributes to Outcome 2 by providing financial support to individuals and families to undertake further education and training. This includes enhancing educational outcomes for Aboriginal and Torres Strait Islander students by increasing their access and participation in further education. DSS also provides support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life.</p> <p>DSS contributes to Outcome 2 by leading the implementation of Australia’s Disability Strategy 2021–2031, which includes ensuring people with disability have economic security, enabling them to plan for the future, and exercise choice and control over their lives.</p> <p>DSS also contributes through work under the payment by outcome trial, where employment outcomes are achieved in social enterprises and through building the capability and capacity of the social enterprise sector through the Social Enterprise Development Initiative (SEDI).</p> |

**Linked programs (continued)**

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

*Budgeted expenses for Outcome 2*

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

**Table 2.2.1: Budgeted expenses for Outcome 2**

| <b>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.</b> |  |                             |  |  |  |
|---|--|-----------------------------|--|--|--|
|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 2.1: Building Skills and Capability</b>  |  |                             |  |  |  |
| Administered expenses   |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)  | 2,610,378                                | 1,913,497                   | 1,731,450                                | 1,263,392                                | 1,160,969                                |
| Special appropriations  |  |                             |  |  |  |
| <i>Australian Apprenticeship Support<br/>Loans Act 2014 (a)</i>   | 79,167                                   | 115,257                     | 84,145                                   | 87,177                                   | 89,259                                   |
| Special accounts  |  |                             |  |  |  |
| Unique Student Identifiers Special<br>Account   | 5,792                                    | 5,914                       | 6,014                                    | 6,128                                    | 6,250                                    |
| <b>Administered total</b>   | <b>2,695,337</b>                         | <b>2,034,668</b>            | <b>1,821,609</b>                         | <b>1,356,697</b>                         | <b>1,256,478</b>                         |
| <b>Total expenses for program 2.1</b>   | <b>2,695,337</b>                         | <b>2,034,668</b>            | <b>1,821,609</b>                         | <b>1,356,697</b>                         | <b>1,256,478</b>                         |
| <b>Program 2.2: VET Student Loans</b>   |  |                             |  |  |  |
| Administered expenses   |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)  | 572                                      | 286                         | -  | -  | -  |
| Special appropriations  |  |                             |  |  |  |
| VET Student Loans (b)   | 456,376                                  | 277,945                     | 136,620                                  | 155,581                                  | 177,485                                  |
| Special accounts  |  |                             |  |  |  |
| VSL Tuition Protection Fund Special<br>Account  | 2,580                                    | 2,687                       | 2,791                                    | 2,901                                    | 3,547                                    |
| <b>Administered total</b>   | <b>459,528</b>                           | <b>280,918</b>              | <b>139,411</b>                           | <b>158,482</b>                           | <b>181,032</b>                           |
| <b>Total expenses for program 2.2</b>   | <b>459,528</b>                           | <b>280,918</b>              | <b>139,411</b>                           | <b>158,482</b>                           | <b>181,032</b>                           |
| <b>Program 2.3: DEWR - Nuclear-powered Submarine Program</b>  |  |                             |  |  |  |
| Departmental expenses   |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)  | 1,925                                    | 1,974                       | -  | -  | -  |
| <b>Departmental total</b>   | <b>1,925</b>                             | <b>1,974</b>                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total expenses for program 2.3</b>   | <b>1,925</b>                             | <b>1,974</b>                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |



**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Outcome 2 Totals by appropriation type</b>                  |  |                             |  |  |  |
| Administered expenses  |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)         | 2,610,950                                | 1,913,783                   | 1,731,450                                | 1,263,392                                | 1,160,969                                |
| Special appropriations   | 535,543                                  | 393,202                     | 220,765                                  | 242,758                                  | 266,744                                  |
| Special accounts   | 8,372                                    | 8,601                       | 8,805                                    | 9,029                                    | 9,797                                    |
| <b>Administered total</b>                                      | <b>3,154,865</b>                         | <b>2,315,586</b>            | <b>1,961,020</b>                         | <b>1,515,179</b>                         | <b>1,437,510</b>                         |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation (c)                                 | 250,288                                  | 280,124                     | 233,306                                  | 227,957                                  | 217,452                                  |
| s74 External Revenue (d)                                       | 46,504                                   | 29,379                      | 29,316                                   | 29,316                                   | 29,316                                   |
| Special accounts (e)   |  |                             |  |  |  |
| Unique Student Identifiers Special<br>Account                  | 5,201                                    | 2,532                       | 2,530                                    | 2,535                                    | 2,567                                    |
| Expenses not requiring appropriation<br>in the Budget year (f) | 45,580                                   | 40,559                      | 37,048                                   | 35,687                                   | 32,788                                   |
| <b>Departmental total</b>                                      | <b>347,573</b>                           | <b>352,594</b>              | <b>302,200</b>                           | <b>295,495</b>                           | <b>282,123</b>                           |
| <b>Total expenses for Outcome 2</b>                            | <b>3,502,438</b>                         | <b>2,668,180</b>            | <b>2,263,220</b>                         | <b>1,810,674</b>                         | <b>1,719,633</b>                         |
| <b>Movement of administered funds between years (g)</b>        |  |                             |  |  |  |
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| Outcome 2:   |  |                             |  |  |  |
| VET Data Streamlining  | (13,427)                                 | 13,427                      | -  | -  | -  |
| Jobs and Skills Australia                                      | (8,610)                                  | 2,690                       | 5,920                                    | -  | -  |
| NSA Implementation   | (620)                                    | 620                         | -  | -  | -  |
| Closing the Gap  | (1,728)                                  | 1,728                       | -  | -  | -  |
| Enhanced VET Data and Evidence                                 | (12,224)                                 | 12,224                      | -  | -  | -  |
| Remote Training Hubs Network                                   | (2,050)                                  | 2,050                       | -  | -  | -  |
| National Training System - COPE                                | (3,640)                                  | 3,640                       | -  | -  | -  |
| <b>Total movement of administered funds</b>                    | <b>(42,299)</b>                          | <b>36,379</b>               | <b>5,920</b>                             | <b>-</b>                                 | <b>-</b>                                 |

|  | 2023-24      | 2024-25      |
|--|--------------|--------------|
| <b>Average staffing level (number)</b> | <b>1,410</b> | <b>1,463</b> |

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

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

(a) Previously 'Trade Support Loans Act 2014'.

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

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

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

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

(f) Expenses not requiring appropriation in the budget year are made up of depreciation and 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.

**Table 2.2.2: Program components of Outcome 2**

**Program 2.1: Building Skills and Capability**

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <i>Sub-program 2.1.1 - Skills Development</i>                   |  |                             |  |  |  |
| Annual administered expenses                                    |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)          |  |                             |  |  |  |
| Australian Apprenticeship Support<br>Network                    | 246,392                                  | 238,045                     | 207,936                                  | 202,283                                  | 203,161                                  |
| Australian Apprenticeships Incentives<br>Program                | 1,337,733                                | 226,759                     | 106,534                                  | 5,088                                    | -  |
| Australian Apprenticeships Incentives<br>System                 | 633,522                                  | 976,633                     | 958,569                                  | 580,615                                  | 482,910                                  |
| Skills Checkpoint for Older Workers<br>Program                  | 7,657                                    | 1,000                       | -  | -  | -  |
| Trades Recognition Australia                                    | 68,998                                   | 72,809                      | 77,012                                   | 89,311                                   | 89,311                                   |
| Migrant Skills Incentive  | 7,251                                    | -                           | -  | -  | -  |
| Special appropriations  |  |                             |  |  |  |
| <i>Australian Apprenticeship Support<br/>Loans Act 2014 (a)</i> | 79,167                                   | 115,257                     | 84,145                                   | 87,177                                   | 89,259                                   |
| <b>Total component 2.1.1 expenses</b>                           | <b>2,380,720</b>                         | <b>1,630,503</b>            | <b>1,434,196</b>                         | <b>964,474</b>                           | <b>864,641</b>                           |
| <i>Sub-program 2.1.2 - Access to Training</i>                   |  |                             |  |  |  |
| Annual administered expenses                                    |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)          |  |                             |  |  |  |
| Skills for Education and<br>Employment                          | 103,979                                  | 129,121                     | 138,623                                  | 152,564                                  | 152,143                                  |
| Foundation Skills for Your Future<br>Program                    | 5,259                                    | -                           | -  | -  | -  |
| Foundation Skills for Your<br>Future - Remote Community Pilots  | 3,047                                    | -                           | -  | -  | -  |
| Remote Training Hubs Network                                    | 2,516                                    | 6,896                       | 5,762                                    | 3,557                                    | 1,793                                    |
| <b>Total component 2.1.2 expenses</b>                           | <b>114,801</b>                           | <b>136,017</b>              | <b>144,385</b>                           | <b>156,121</b>                           | <b>153,936</b>                           |

**Table 2.2.2: Program components of Outcome 2 (continued)**

| <b>Program 2.1: Building Skills and Capability</b>                            | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <i>Sub-program 2.1.3 - Support for the National Training System</i>           |  |                             |  |  |  |
| Annual administered expenses  |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)                        |  |                             |  |  |  |
| Industry Workforce Training   | 6,695                                    | 7,483                       | 8,566                                    | 7,130                                    | 10,567                                   |
| Integrated Information Service  | 896                                      | -                           | -  | -  | -  |
| Jobs and Skills Australia   | 7,565                                    | 5,264                       | 5,920                                    | -  | -  |
| Licensing of International Vocational<br>Education and Training (VET) Courses | 426                                      | -                           | -  | -  | -  |
| My Skills Website   | 614                                      | 623                         | -  | -  | -  |
| National Careers Institute and<br>Ambassador                                  | 4,323                                    | 1,548                       | -  | -  | -  |
| National Centre for Vocational<br>Education Research                          | 754                                      | 777                         | 795                                      | 811                                      | 828                                      |
| National Training System COPE   | 40,576                                   | 47,495                      | 32,877                                   | 36,157                                   | 36,669                                   |
| Skills Communication Campaign   | 6,733                                    | 4,605                       | -  | -  | -  |
| VET Data Streamlining   | 15,093                                   | 20,381                      | 7,093                                    | 7,230                                    | 7,374                                    |
| VET Information Strategy  | 620                                      | 645                         | 668                                      | 684                                      | 701                                      |
| Job and Skills Councils   | 104,109                                  | 114,200                     | 114,153                                  | 112,767                                  | 118,592                                  |
| National Skills Passport  | 1,146                                    | -                           | -  | -  | -  |
| Building Women's Careers  | -  | 8,000                       | 17,000                                   | 17,000                                   | 8,000                                    |
| Commonwealth Prac Payment   | -  | -                           | 10,839                                   | 12,684                                   | 14,627                                   |
| Tertiary Harmonisation  | -  | -                           | -  | 4,056                                    | 4,056                                    |
| <b>Total component 2.1.3 expenses</b>   | <b>189,550</b>                           | <b>211,021</b>              | <b>197,911</b>                           | <b>198,519</b>                           | <b>201,414</b>                           |
| <i>Sub-program 2.1.4 - Student Identifiers Special Account</i>                |  |                             |  |  |  |
| Unique Student Identifiers Special<br>Account (b)(c)                          | 5,792                                    | 5,914                       | 6,014                                    | 6,128                                    | 6,250                                    |
| <b>Total component 2.1.4 expenses</b>   | <b>5,792</b>                             | <b>5,914</b>                | <b>6,014</b>                             | <b>6,128</b>                             | <b>6,250</b>                             |
| <i>Sub-program 2.1.5 - National Skills Agreement (NSA) COPE</i>               |  |                             |  |  |  |
| Annual administered expense   |  |                             |  |  |  |
| Ordinary annual services (Appropriation<br>Bill No. 1)                        |  |                             |  |  |  |
| Closing the Gap   | 717                                      | 7,571                       | 6,514                                    | 8,284                                    | 8,498                                    |
| Foundation Skills   | -  | 4,576                       | 16,017                                   | 13,717                                   | 11,585                                   |
| National TAFE Network   | 677                                      | 1,354                       | 1,354                                    | 1,354                                    | 1,354                                    |
| VET Workforce   | 3,000                                    | 6,000                       | 6,000                                    | 6,000                                    | 6,000                                    |
| Enhanced VET Data and Evidence  | -  | 29,392                      | 7,518                                    | -  | -  |
| NSA Implementation  | 80                                       | 2,320                       | 1,700                                    | 2,100                                    | 2,800                                    |
| <b>Total component 2.1.5 expenses</b>   | <b>4,474</b>                             | <b>51,213</b>               | <b>39,103</b>                            | <b>31,455</b>                            | <b>30,237</b>                            |
| <b>Total program expenses</b>   | <b>2,695,337</b>                         | <b>2,034,668</b>            | <b>1,821,609</b>                         | <b>1,356,697</b>                         | <b>1,256,478</b>                         |

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

(a) Previously 'Trade Support Loans Act 2014'.

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

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

**Table 2.2.2: Program components of Outcome 2 (continued)**

| <b>Program 2.2: VET Student Loans</b>                  |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| Annual administered expenses                           |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1) |  |                             |  |  |  |
| VET FEE-HELP (VFH) Student<br>Redress Scheme           | 572                                      | 286                         | -  | -  | -  |
| Special appropriations                                 |  |                             |  |  |  |
| VET Student Loans (a)                                  | 456,376                                  | 277,945                     | 136,620                                  | 155,581                                  | 177,485                                  |
| Special account expenses                               |  |                             |  |  |  |
| VSL Tuition Protection Fund Special<br>Account (b)     | 2,580                                    | 2,687                       | 2,791                                    | 2,901                                    | 3,547                                    |
| <b>Total program expenses</b>                          | <b>459,528</b>                           | <b>280,918</b>              | <b>139,411</b>                           | <b>158,482</b>                           | <b>181,032</b>                           |

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

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

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

**Table 2.2.3: Performance measures for Outcome 2**

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| <b>Outcome 2 – Promote growth in economic productivity and social wellbeing through access to quality skills and training.</b>   |  |  |
|--|--|--|
| <b>Program 2.1 – Building Skills and Capability</b>  |  |  |
| The Australian Government is working to create an effective and efficient skills and training system that is industry-led and delivers the skills Australian employers need. Building skills and capabilities is central to Australia's economic growth, competitiveness, and business productivity. The national training system provides employees and potential employees with the skills and capabilities required for a job and pathway into a job. |  |  |
| <b>Key Activities</b>  | <ul style="list-style-type: none"> <li>Enhance the quality of vocational education and training (VET)</li> <li>Respond to national future skills needs through access to VET graduates with the required skills</li> <li>Improve language, literacy, numeracy and digital literacy (LLND) skills for target groups.</li> </ul> |  |
| <b>Year</b>  | <b>Performance measures</b>  | <b>Expected performance results</b>  |
| Current Year<br>2023–24  | Proportion of graduates who are satisfied with the overall quality of the training   | a) All graduates: 85% or higher<br>On track<br><br>b) First Nations graduates: 85% or higher<br>On track<br><br>c) Female graduates: 85% or higher<br>On track |
|  | Proportion of VET graduates who are employed or enrolled in further study after training   | a) All graduates: 80% or higher<br>On track<br><br>b) First Nations graduates: 80% or higher<br>On track<br><br>c) Female graduates: 80% or higher<br>On track |
|  | Maintain the number of apprenticeship commencements  | Maintain numbers at pre COVID-19 levels (2019–20 commencements)<br><br>On track  |

| Year  | Performance measures   | Expected performance results   |
|---|--|--|
| Current Year<br>2023–24   | Proportion of employers that report use of the VET system  | 50% or higher<br><br>On track  |
|   | Proportion of participant assessments in targeted programs that increase one or more levels on the Australian Core Skills Framework (ACSF) or the Digital Literacy Skills Framework (DLSF) | 80% or higher<br><br>On track  |
| Year  | Performance measures   | Planned performance results  |
| Budget Year<br>2024–25 (a)  | Proportion of VET graduates who are employed or enrolled in further study after training   | a) All graduates: 80% or higher<br>b) First Nations graduates: 80% or higher<br>c) Female graduates: 80% or higher |
| Forward Estimates<br>2025–28  | As per 2024–25   | As per 2024–25   |
| <p>Changes to Program 2.1 resulting from 2024–25 Budget Measures:</p> <ul style="list-style-type: none"> <li>• Amendments to the National Vocational Education and Training Regulator Act 2011</li> <li>• APS Capability Reinvestment Fund: 2024–25 projects funding under round two</li> <li>• Australian Apprenticeships Incentive System – further support</li> <li>• Australian Universities Accord – tertiary education system reforms</li> <li>• Employment and Workplace Relations – reprioritisation</li> <li>• Future Made in Australia – Workforce and Trade Partnerships for Renewable Energy Superpower Industries</li> <li>• Further Support for the Vocational Education and Training System</li> <li>• Housing Support</li> <li>• Promoting TAFE and VET Pathways</li> <li>• Savings from External Labour – extension</li> </ul> |  |  |

(a) The department is undertaking a review of its performance measures and will publish an updated suite in the 2024–25 Department of Employment and Workplace Relations Corporate Plan.

| <b>Program 2.2 – VET Student Loans</b>   |  |                                     |
|--|--|-------------------------------------|
| The program aims to remove the up-front cost barriers to training to increase access and participation. This is achieved through the provision of income-contingent loans for students undertaking certain higher level vocational education and training (VET) courses. |  |                                     |
| <b>Key Activities</b>  | <ul style="list-style-type: none"> <li>Reduce barriers to undertaking quality VET.</li> </ul>          |                                     |
| <b>Year</b>  | <b>Performance measures</b>  | <b>Expected performance results</b> |
| Current Year<br>2023–24  | Proportion of VET student loans students who are satisfied with the quality of their training provider | 80% or higher<br>On track           |
|  | Proportion of units of study successfully completed by VET student loans students (a)                  | 70% or higher<br>On track           |
| <b>Year</b>  | <b>Performance measures</b>  | <b>Planned performance results</b>  |
| Budget Year<br>2024–25 (b)   | Proportion of units of study successfully completed by VET student loans students                      | 70% or higher                       |
| Forward Estimates<br>2025–28   | As per 2024–25   | As per 2024–25                      |
| Changes to Program 2.2 resulting from 2024–25 Budget Measures:   |  |                                     |
| <ul style="list-style-type: none"> <li>Australian Universities Accord – tertiary education system reforms</li> </ul>   |  |                                     |

- (a) This measure was previously published as “Proportion of VET student loans students who complete units of study”. The wording has been updated to better reflect how the result is calculated.
- (b) The department is undertaking a review of its performance measures and will publish an updated suite in the 2024–25 Department of Employment and Workplace Relations Corporate Plan.

| Program 2.3 – Nuclear-powered Submarine Program   |   |  |
|---|---|--|
| The program establishes a taskforce within the Department to support Australia's nuclear-powered submarine program under the AUKUS partnership. |   |  |
| <b>Key Activities</b>   | <ul style="list-style-type: none"> <li>Establish a taskforce to provide advice on utilising Australia's skills and training system to support the workforce requirements of the submarine program.</li> </ul>   |  |
| Year  | Performance measures  | Expected performance results   |
| Current Year<br>2023–24   | Establish a taskforce and commence work in support of the nuclear-powered submarine program   | a) Taskforce established by 30 September 2023<br>b) Initial collaboration and engagement occurs by 30 September 2023<br><br>On track |
| Year  | Performance measures  | Planned performance results  |
| Budget Year<br>2024–25 (a)  | Details of a performance measure that relates to the provision of advice on utilising Australia's skills and training system to support the workforce requirements of the submarine program will be published in the department's 2024–25 Corporate Plan. | No target  |
| Changes to Program 2.3 resulting from 2024–25 Budget Measures: Nil.   |   |  |

(a) The department is undertaking a review of its performance measures and will publish an updated suite in the 2024–25 Department of Employment and Workplace Relations Corporate Plan.



## 2.3 Budgeted expenses and performance for Outcome 3

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

### Linked programs

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

*Budgeted expenses for Outcome 3*

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

**Table 2.3.1: Budgeted expenses for Outcome 3**

| <b>Outcome 3: Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces.</b> |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 3.1: Workplace Support</b>  |  |                             |  |  |  |
| Administered expenses  |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)   | 74,376                                   | 93,802                      | 85,835                                   | 86,250                                   | 85,293                                   |
| Special appropriations   |  |                             |  |  |  |
| Coal Mining Industry (Long Service<br>Leave) Administration Act 1992   | 233,358                                  | 251,764                     | 251,764                                  | 251,764                                  | 251,764                                  |
| Fair Entitlements Guarantee Act 2012   | 278,276                                  | 309,980                     | 275,230                                  | 261,420                                  | 266,867                                  |
| <b>Administered total</b>  | <b>586,010</b>                           | <b>655,546</b>              | <b>612,829</b>                           | <b>599,434</b>                           | <b>603,924</b>                           |
| <b>Total expenses for program 3.1</b>  | <b>586,010</b>                           | <b>655,546</b>              | <b>612,829</b>                           | <b>599,434</b>                           | <b>603,924</b>                           |
| <b>Program 3.2: Workers' Compensation Payments</b>   |  |                             |  |  |  |
| Administered expenses  |  |                             |  |  |  |
| Payments to corporate entities -<br>Comcare  | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| Special appropriations   |  |                             |  |  |  |
| Asbestos-related Claims Act 2005   | 27,258                                   | 26,004                      | 25,470                                   | 24,864                                   | 24,878                                   |
| Safety, Rehabilitation and<br>Compensation Act 1988  | 26,359                                   | 24,917                      | 24,162                                   | 22,960                                   | 22,170                                   |
| <b>Administered total</b>  | <b>59,646</b>                            | <b>57,600</b>               | <b>55,884</b>                            | <b>54,186</b>                            | <b>53,486</b>                            |
| <b>Total expenses for program 3.2</b>  | <b>59,646</b>                            | <b>57,600</b>               | <b>55,884</b>                            | <b>54,186</b>                            | <b>53,486</b>                            |

**Table 2.3.1: Budgeted expenses for Outcome 3 (continued)**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Outcome 3 Totals by appropriation type</b>                  |  |                             |  |  |  |
| Administered expenses  |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)         | 74,376                                   | 93,802                      | 85,835                                   | 86,250                                   | 85,293                                   |
| Payments to corporate entities -<br>Comcare                    | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| Special appropriations   | 565,251                                  | 612,665                     | 576,626                                  | 561,008                                  | 565,679                                  |
| <b>Administered total</b>                                      | <b>645,656</b>                           | <b>713,146</b>              | <b>668,713</b>                           | <b>653,620</b>                           | <b>657,410</b>                           |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation                                     | 68,592                                   | 76,143                      | 73,845                                   | 70,279                                   | 71,167                                   |
| s74 External Revenue (a)                                       | 11,938                                   | 6,392                       | 6,401                                    | 6,401                                    | 6,401                                    |
| Expenses not requiring appropriation in<br>the Budget year (b) | 14,043                                   | 12,887                      | 12,053                                   | 10,865                                   | 9,078                                    |
| <b>Departmental total</b>                                      | <b>94,573</b>                            | <b>95,422</b>               | <b>92,299</b>                            | <b>87,545</b>                            | <b>86,646</b>                            |
| <b>Total expenses for Outcome 3</b>                            | <b>740,229</b>                           | <b>808,568</b>              | <b>761,012</b>                           | <b>741,165</b>                           | <b>744,056</b>                           |
| <b>Movement of administered funds between years (c)</b>        |  |                             |  |  |  |
| Outcome 3:   |  |                             |  |  |  |
| Workplace Support  | (1,140)                                  | 1,140                       | -  | -  | -  |
| <b>Total movement of administered funds</b>                    | <b>(1,140)</b>                           | <b>1,140</b>                | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Average staffing level (number)</b>                         |  |                             |  |  |  |
|  | 2023-24<br>423                           | 2024-25<br>449              |  |  |  |

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

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

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

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

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

**Table 2.3.2: Program components of Outcome 3**

**Program 3.1: Workplace Support**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| Annual administered expenses   |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)                       |  |                             |  |  |  |
| Fair Entitlements Guarantee  | 31,744                                   | 36,643                      | 39,004                                   | 39,922                                   | 40,625                                   |
| International Labour Organization<br>Subscription                            | 14,804                                   | 14,755                      | 14,755                                   | 14,755                                   | 14,755                                   |
| Protected Action Ballots Scheme  | 1,600                                    | 1,600                       | 1,600                                    | 1,600                                    | 1,600                                    |
| Business research and innovation<br>initiatives (a)                          | 500                                      | 1,504                       | 503                                      | -  | -  |
| Working women's centres<br>assistance (b)                                    | 9,655                                    | 9,657                       | 9,660                                    | 9,660                                    | 8,000                                    |
| Productivity, Education and Training<br>Fund (c)                             | 11,688                                   | 19,188                      | 19,188                                   | 19,188                                   | 19,188                                   |
| Safe Work Australia member grants (c)  | 1,725                                    | 1,725                       | 1,125                                    | 1,125                                    | 1,125                                    |
| Work Health and Safety Accreditation<br>Scheme grant                         | -  | 6,000                       | -  | -  | -  |
| Prohibition of Engineered Stone  | 2,660                                    | 2,730                       | -  | -  | -  |
| Special appropriations   |  |                             |  |  |  |
| <i>Coal Mining Industry (Long Service<br/>Leave) Administration Act 1992</i> | 233,358                                  | 251,764                     | 251,764                                  | 251,764                                  | 251,764                                  |
| <i>Fair Entitlements Guarantee Act 2012</i>                                  | 278,276                                  | 309,980                     | 275,230                                  | 261,420                                  | 266,867                                  |
| <b>Total expenses for program 3.1</b>  | <b>586,010</b>                           | <b>655,546</b>              | <b>612,829</b>                           | <b>599,434</b>                           | <b>603,924</b>                           |

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

- (a) Sub-program was previously reported as 'Payments to industry for business research and innovation initiatives'.
- (b) Sub-program was previously reported as 'Financial assistance to working women's centres to provide advice and related support on work-related matters'.
- (c) Sub-program was previously reported as part of 'Support for employer representatives and unions to improve safety, fairness, and productivity in workplaces'.

**Table 2.3.2: Program components of Outcome 3 (continued)****Program 3.2: Workers' Compensation Payments**

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| Annual administered expenses                                    |  |                             |  |  |  |
| Payments to corporate entities -<br>Comcare                     | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| Special appropriations  |  |                             |  |  |  |
| <i>Asbestos-related Claims Act 2005</i>                         | 27,258                                   | 26,004                      | 25,470                                   | 24,864                                   | 24,878                                   |
| <i>Safety, Rehabilitation and<br/>    Compensation Act 1988</i> | 26,359                                   | 24,917                      | 24,162                                   | 22,960                                   | 22,170                                   |
| <b>Total expenses for program 3.2</b>                           | <b>59,646</b>                            | <b>57,600</b>               | <b>55,884</b>                            | <b>54,186</b>                            | <b>53,486</b>                            |

Note: Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

**Table 2.3.3: Performance measures for Outcome 3**

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

| <b>Outcome 3 – Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.</b>   |   |  |
|--|---|--|
| <b>Program 3.1 – Workplace Support</b>   |   |  |
| <p>This program contributes to the outcome through:</p> <ul style="list-style-type: none"> <li>the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances;</li> <li>ensuring the efficient operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt fair, productive, flexible and safe workplace relations.</li> </ul> |   |  |
| <b>Key Activities</b>  | <ul style="list-style-type: none"> <li>Administer and advise on legal and policy frameworks</li> <li>Administer and implement programs and services.</li> </ul> |  |
| <b>Year</b>  | <b>Performance measures</b>   | <b>Expected performance results</b>  |
| Current Year<br>2023–24  | Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely                           | 100%<br><br>On track   |
|  | Average processing time for initial claims under the Fair Entitlements Guarantee program  | 14 weeks or less<br><br>Not on track<br>The target for this measure is unlikely to be achieved as there has been an increase in demand for FEG since March 2023. The average processing time over the first 3 quarters of 2023–24 was 16.6 weeks.  |
|  | Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct  | 95% or higher<br><br>On track  |
|  | Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme                | Rate is lower than the previous calendar year<br><br>Not on track<br>The target for this measure is unlikely to be achieved for the 2023 calendar year as the TRIFR for the first six months of 2023 (6.2) was higher than the TRIFR for the 2022 calendar year (5.8). It is unlikely that there are material seasonal variations that explain the 6 month result. |

| Year  | Performance measures   | Planned performance results |
|---|--|-----------------------------|
| Budget Year 2024–25 (a)   | Average processing time for initial claims under the Fair Entitlements Guarantee program (b)         | 14 weeks or less            |
|   | Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct (b) | 95% or higher               |
| Forward Estimates 2025–28   | As per 2024–25   | As per 2024–25              |
| Changes to Program 3.1 resulting from 2024–25 Budget Measures: <ul style="list-style-type: none"> <li>• APS Capability Reinvestment Fund: 2024–25 project funded under round two</li> <li>• Employment and Workplace Relations – reprioritisation</li> <li>• Engineered Stone Import Prohibition</li> <li>• Housing Support</li> <li>• Savings from External Labour – extension</li> <li>• Supporting Safety and Responsible Decommissioning in the Offshore Resources Sector</li> <li>• Workplace Relations</li> </ul> |  |                             |

- (a) The department is undertaking a review of its performance measures and will publish an updated suite in the 2024–25 Department of Employment and Workplace Relations Corporate Plan.
- (b) Measuring both timeliness and quality of Fair Entitlements Guarantee claims processing in combination gives a more complete picture of performance and allows a proxy for assessing efficiency.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The entity resource statement differs from the budgeted financial statements as amounts in Appropriation Bill (No. 5 and No. 6) 2023–2024 are excluded from the entity resource statement as the bill has not yet received the Royal Assent. Differences may also arise as a result of the entity resource statement being presented on a resourcing basis while the budgeted financial statements are based on Australian Accounting Standards.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

Analysis of the department's budgeted financial statements, which consists of the budgeted departmental statements and administered schedules, is provided below. The 2023–24 estimated actual is used as the comparative year.

##### ***Budgeted departmental comprehensive income statement***

The department's income statement reflects a deficit across the forward estimates. These deficits are predominantly attributed to depreciation and amortisation expenses, including the application of the lease accounting standard, AASB16.

Total expenses for 2024–25 are estimated to be \$981.8 million. This is an increase of \$22.9 million from the 2023–24 estimated actual, mainly driven by increase in employee expenses.

The department is budgeting for an operating loss in 2023–24 before unfunded depreciation. The loss is funded through contributed equity from the formation of the department and does not impact the department's sustainability.

##### ***Budget departmental balance sheet***

The budgeted net asset position is \$612.4 million as at 30 June 2025. The accumulated deficit apparent in the balance sheet predominately represents the accounting treatment applicable to depreciation expenses and AASB 16 Leases.

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



*Schedule of budgeted income and expenses administered on behalf of Government*

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

The administered revenue predominately relates to indexation on loan programs administered by the department, which are Trade Support Loans Scheme and VET Student Loans.

*Schedule of budgeted assets and liabilities administered on behalf of Government*

Total administered assets are projected to increase by \$336.3 million from \$4.6 billion as at 30 June 2025 to \$4.9 billion as at 30 June 2028, mainly attributable to Trade Support Loans.

The total administered liabilities are projected to increase marginally from \$2.267 billion as at 30 June 2025 to \$2.339 billion as at 30 June 2028.

### 3.2. Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|---|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |   |                             |  |  |  |
| Employee benefits  | 437,410   | 477,089                     | 457,008                                  | 434,194                                  | 387,981                                  |
| Suppliers  | 374,719   | 349,229                     | 312,556                                  | 314,583                                  | 344,370                                  |
| Depreciation and amortisation (b)  | 143,904   | 152,350                     | 149,841                                  | 158,023                                  | 156,262                                  |
| Finance costs  | 2,843   | 3,127                       | 2,688                                    | 3,031                                    | 3,031                                    |
| <b>Total expenses</b>  | <b>958,876</b>  | <b>981,795</b>              | <b>922,093</b>                           | <b>909,831</b>                           | <b>891,644</b>                           |
| <b>LESS:</b>   |   |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |   |                             |  |  |  |
| <b>Own-source revenue</b>  |   |                             |  |  |  |
| Sale of goods and rendering of<br>services (c)   | 98,675  | 58,382                      | 58,505                                   | 58,505                                   | 58,505                                   |
| Rental income  | 26,005  | 20,636                      | 20,636                                   | 20,636                                   | 20,636                                   |
| Other  | 3,929   | 3,929                       | 3,929                                    | 3,929                                    | 3,929                                    |
| <b>Total own-source revenue</b>  | <b>128,609</b>  | <b>82,947</b>               | <b>83,070</b>                            | <b>83,070</b>                            | <b>83,070</b>                            |
| <b>Total own-source income</b>   | <b>128,609</b>  | <b>82,947</b>               | <b>83,070</b>                            | <b>83,070</b>                            | <b>83,070</b>                            |
| <b>Net (cost of)/contribution by<br/>services</b>  | <b>(830,267)</b>  | <b>(898,848)</b>            | <b>(839,023)</b>                         | <b>(826,761)</b>                         | <b>(808,574)</b>                         |
| Revenue from Government  | 729,855   | 805,221                     | 748,975                                  | 728,199                                  | 711,773                                  |
| <b>Surplus/(deficit) attributable to the<br/>Australian Government</b>                     | <b>(100,412)</b>  | <b>(93,627)</b>             | <b>(90,048)</b>                          | <b>(98,562)</b>                          | <b>(96,801)</b>                          |
| <b>Total comprehensive income/(loss)</b>   | <b>(100,412)</b>  | <b>(93,627)</b>             | <b>(90,048)</b>                          | <b>(98,562)</b>                          | <b>(96,801)</b>                          |
| <b>Total comprehensive income/(loss)<br/>attributable to the Australian<br/>Government</b> | <b>(100,412)</b>  | <b>(93,627)</b>             | <b>(90,048)</b>                          | <b>(98,562)</b>                          | <b>(96,801)</b>                          |

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

|  | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|---|-----------------------------|--|--|--|
| <b>Total comprehensive income/(loss)</b>   |   |                             |  |  |  |
| <b>- as per statement of Comprehensive Income</b>  | <b>(100,412)</b>  | <b>(93,627)</b>             | <b>(90,048)</b>                          | <b>(98,562)</b>                          | <b>(96,801)</b>                          |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (b) | 89,142  | 94,793                      | 98,482                                   | 99,199                                   | 97,438                                   |
| plus: depreciation/amortisation expenses for ROU assets (d)  | 54,762  | 57,557                      | 51,359                                   | 58,824                                   | 58,824                                   |
| less: lease principal repayments (d)   | 58,420  | 58,368                      | 59,438                                   | 59,106                                   | 59,106                                   |
| <b>Net Cash Operating Surplus/ (Deficit)</b>   | <b>(14,928)</b>   | <b>355</b>                  | <b>355</b>                               | <b>355</b>                               | <b>355</b>                               |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.

(b) 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 (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

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

(d) Applies to leases under AASB 16 Leases.

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

|   | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|---|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |   |                             |  |  |  |
| <b>Financial assets</b>                   |   |                             |  |  |  |
| Cash and cash equivalents                 | 6,387   | 6,387                       | 6,387                                    | 6,387                                    | 6,387                                    |
| Trade and other receivables               | 271,967   | 266,402                     | 266,296                                  | 265,667                                  | 265,412                                  |
| <b>Total financial assets</b>             | <b>278,354</b>  | <b>272,789</b>              | <b>272,683</b>                           | <b>272,054</b>                           | <b>271,799</b>                           |
| <b>Non-financial assets</b>               |   |                             |  |  |  |
| Land and buildings (b)                    | 293,982   | 240,943                     | 279,160                                  | 183,243                                  | 118,945                                  |
| Property, plant and equipment             | 70,759  | 82,562                      | 89,069                                   | 94,079                                   | 93,131                                   |
| Intangibles                               | 362,627   | 418,643                     | 389,410                                  | 370,389                                  | 319,719                                  |
| Other non-financial assets                | 25,932  | 25,932                      | 25,932                                   | 25,932                                   | 25,932                                   |
| <b>Total non-financial assets</b>         | <b>753,300</b>  | <b>768,080</b>              | <b>783,571</b>                           | <b>673,643</b>                           | <b>557,727</b>                           |
| <b>Total assets</b>                       | <b>1,031,654</b>  | <b>1,040,869</b>            | <b>1,056,254</b>                         | <b>945,697</b>                           | <b>829,526</b>                           |
| <b>LIABILITIES</b>                        |   |                             |  |  |  |
| <b>Payables</b>                           |   |                             |  |  |  |
| Suppliers                                 | 48,295  | 48,338                      | 48,574                                   | 48,574                                   | 48,574                                   |
| Other payables                            | 13,249  | 14,618                      | 14,307                                   | 13,933                                   | 13,780                                   |
| <b>Total payables</b>                     | <b>61,544</b>   | <b>62,956</b>               | <b>62,881</b>                            | <b>62,507</b>                            | <b>62,354</b>                            |
| <b>Interest bearing liabilities</b>       |   |                             |  |  |  |
| Leases                                    | 283,180   | 236,150                     | 273,381                                  | 214,275                                  | 155,169                                  |
| <b>Total interest bearing liabilities</b> | <b>283,180</b>  | <b>236,150</b>              | <b>273,381</b>                           | <b>214,275</b>                           | <b>155,169</b>                           |
| <b>Provisions</b>                         |   |                             |  |  |  |
| Employee provisions                       | 128,556   | 129,353                     | 128,965                                  | 128,709                                  | 128,607                                  |
| <b>Total provisions</b>                   | <b>128,556</b>  | <b>129,353</b>              | <b>128,965</b>                           | <b>128,709</b>                           | <b>128,607</b>                           |
| <b>Total liabilities</b>                  | <b>473,280</b>  | <b>428,459</b>              | <b>465,227</b>                           | <b>405,491</b>                           | <b>346,130</b>                           |
| <b>Net assets</b>                         | <b>558,374</b>  | <b>612,410</b>              | <b>591,027</b>                           | <b>540,206</b>                           | <b>483,396</b>                           |
| <b>EQUITY*</b>                            |   |                             |  |  |  |
| <b>Parent entity interest</b>             |   |                             |  |  |  |
| Contributed equity                        | 743,138   | 890,801                     | 959,466                                  | 1,007,207                                | 1,047,198                                |
| Retained surplus (accumulated deficit)    | (184,764)   | (278,391)                   | (368,439)                                | (467,001)                                | (563,802)                                |
| <b>Total parent entity interest</b>       | <b>558,374</b>  | <b>612,410</b>              | <b>591,027</b>                           | <b>540,206</b>                           | <b>483,396</b>                           |
| <b>Total equity</b>                       | <b>558,374</b>  | <b>612,410</b>              | <b>591,027</b>                           | <b>540,206</b>                           | <b>483,396</b>                           |

Prepared on Australian Accounting Standards basis.

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

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity <sup>(a)</sup><br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|--|
| <b>Opening balance as at 1 July 2024</b>                             |                                |   |                             |   |  |
| Balance carried forward from<br>previous period                      | (184,764)                      | -   | -                           | 743,138                                     | 558,374                                  |
| <b>Adjusted opening balance</b>                                      | <b>(184,764)</b>               | <b>-</b>                                  | <b>-</b>                    | <b>743,138</b>                              | <b>558,374</b>                           |
| <b>Comprehensive income</b>  |                                |   |                             |   |  |
| Surplus/(deficit) for the period                                     | (93,627)                       | -   | -                           | -   | (93,627)                                 |
| <b>Total comprehensive income</b>                                    | <b>(93,627)</b>                | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>(93,627)</b>                          |
| of which:  |                                |   |                             |   |  |
| Attributable to the Australian<br>Government                         | (93,627)                       | -   | -                           | -   | (93,627)                                 |
| <b>Transactions with owners</b>                                      |                                |   |                             |   |  |
| <b>Contributions by owners</b>                                       |                                |   |                             |   |  |
| Equity injection - Appropriation                                     | -                              | -   | -                           | 69,831                                      | 69,831                                   |
| Departmental Capital Budget (DCB)                                    | -                              | -   | -                           | 77,832                                      | 77,832                                   |
| <b>Sub-total transactions with<br/>owners</b>                        | <b>-</b>                       | <b>-</b>                                  | <b>-</b>                    | <b>147,663</b>                              | <b>147,663</b>                           |
| <b>Estimated closing balance as at<br/>30 June 2025</b>              | <b>(278,391)</b>               | <b>-</b>                                  | <b>-</b>                    | <b>890,801</b>                              | <b>612,410</b>                           |
| <b>Closing balance attributable to<br/>the Australian Government</b> | <b>(278,391)</b>               | <b>-</b>                                  | <b>-</b>                    | <b>890,801</b>                              | <b>612,410</b>                           |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.

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

|   | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|---|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |   |                             |  |  |  |
| <b>Cash received</b>  |   |                             |  |  |  |
| Appropriations  | 755,403   | 806,727                     | 749,081                                  | 728,828                                  | 712,028                                  |
| Sale of goods and rendering of services (b)                         | 124,680   | 79,018                      | 79,141                                   | 79,141                                   | 79,141                                   |
| Net GST received  | 36,983  | 34,507                      | 30,831                                   | 31,057                                   | 34,036                                   |
| Other   | (22)  | -                           | -  | -  | -  |
| <b>Total cash received</b>  | <b>917,044</b>  | <b>920,252</b>              | <b>859,053</b>                           | <b>839,026</b>                           | <b>825,205</b>                           |
| <b>Cash used</b>  |   |                             |  |  |  |
| Employees   | 434,963   | 474,923                     | 457,707                                  | 434,824                                  | 388,236                                  |
| Suppliers   | 406,814   | 379,576                     | 339,142                                  | 341,631                                  | 374,397                                  |
| Interest payments on lease liability                                | 2,843   | 3,127                       | 2,688                                    | 3,031                                    | 3,031                                    |
| Other   | 705   | 188                         | 80                                       | 80                                       | 80                                       |
| <b>Total cash used</b>  | <b>845,325</b>  | <b>857,814</b>              | <b>799,617</b>                           | <b>779,566</b>                           | <b>765,744</b>                           |
| <b>Net cash from/(used by) operating activities</b>                 | <b>71,719</b>   | <b>62,438</b>               | <b>59,436</b>                            | <b>59,460</b>                            | <b>59,461</b>                            |
| <b>INVESTING ACTIVITIES</b>   |   |                             |  |  |  |
| <b>Cash used</b>  |   |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 131,975   | 155,792                     | 68,663                                   | 48,095                                   | 40,346                                   |
| <b>Total cash used</b>  | <b>131,975</b>  | <b>155,792</b>              | <b>68,663</b>                            | <b>48,095</b>                            | <b>40,346</b>                            |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(131,975)</b>  | <b>(155,792)</b>            | <b>(68,663)</b>                          | <b>(48,095)</b>                          | <b>(40,346)</b>                          |
| <b>FINANCING ACTIVITIES</b>   |   |                             |  |  |  |
| <b>Cash received</b>  |   |                             |  |  |  |
| Contributed equity  | 118,676   | 151,722                     | 68,665                                   | 47,741                                   | 39,991                                   |
| <b>Total cash received</b>  | <b>118,676</b>  | <b>151,722</b>              | <b>68,665</b>                            | <b>47,741</b>                            | <b>39,991</b>                            |
| <b>Cash used</b>  |   |                             |  |  |  |
| Principal payments on lease liability                               | 58,420  | 58,368                      | 59,438                                   | 59,106                                   | 59,106                                   |
| <b>Total cash used</b>  | <b>58,420</b>   | <b>58,368</b>               | <b>59,438</b>                            | <b>59,106</b>                            | <b>59,106</b>                            |
| <b>Net cash from/(used by) financing activities</b>                 | <b>60,256</b>   | <b>93,354</b>               | <b>9,227</b>                             | <b>(11,365)</b>                          | <b>(19,115)</b>                          |
| <b>Net increase/(decrease) in cash held</b>                         | <b>-</b>  | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash and cash equivalents at the beginning of the reporting period  | 6,387   | 6,387                       | 6,387                                    | 6,387                                    | 6,387                                    |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>6,387</b>  | <b>6,387</b>                | <b>6,387</b>                             | <b>6,387</b>                             | <b>6,387</b>                             |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.

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

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

|  | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|---|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |   |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 72,412  | 77,832                      | 44,138                                   | 39,566                                   | 39,991                                   |
| Equity injections - Bill 2   | 43,323  | 69,831                      | 24,527                                   | 8,175                                    | -  |
| <b>Total new capital appropriations</b>                                      | <b>115,735</b>  | <b>147,663</b>              | <b>68,665</b>                            | <b>47,741</b>                            | <b>39,991</b>                            |
| <i>Provided for:</i>   |   |                             |  |  |  |
| Purchase of non-financial assets   | 115,735   | 147,663                     | 68,665                                   | 47,741                                   | 39,991                                   |
| <b>Total items</b>   | <b>115,735</b>  | <b>147,663</b>              | <b>68,665</b>                            | <b>47,741</b>                            | <b>39,991</b>                            |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |   |                             |  |  |  |
| <b>ASSETS</b>  |   |                             |  |  |  |
| Funded by capital appropriations (b)   | 56,494  | 70,633                      | 25,329                                   | 8,175                                    | -  |
| Funded by capital appropriation - DCB (c)                                    | 75,483  | 85,160                      | 43,336                                   | 39,566                                   | 39,991                                   |
| Funded internally from departmental resources (d)                            | 355   | 355                         | 355                                      | 355                                      | 355                                      |
| <b>TOTAL</b>   | <b>132,332</b>  | <b>156,148</b>              | <b>69,020</b>                            | <b>48,096</b>                            | <b>40,346</b>                            |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |   |                             |  |  |  |
| Total purchases  | 132,332   | 156,148                     | 69,020                                   | 48,096                                   | 40,346                                   |
| <b>Total cash used to acquire assets</b>                                     | <b>132,332</b>  | <b>156,148</b>              | <b>69,020</b>                            | <b>48,096</b>                            | <b>40,346</b>                            |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.

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

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

(d) Includes the following:

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|   | Buildings       | Other property, plant and equipment | Computer software and intangibles | Total <sup>(a)</sup> |
|---|-----------------|-------------------------------------|-----------------------------------|----------------------|
|   | \$'000          | \$'000                              | \$'000                            | \$'000               |
| <b>As at 1 July 2024</b>  |                 |                                     |                                   |                      |
| Gross book value  | 61,209          | 108,271                             | 719,531                           | 889,011              |
| Gross book value - ROU assets                                     | 534,192         | -                                   | -                                 | 534,192              |
| Accumulated depreciation/amortisation and impairment              | (34,520)        | (37,512)                            | (356,904)                         | (428,936)            |
| Accumulated depreciation/amortisation and impairment - ROU assets | (266,899)       | -                                   | -                                 | (266,899)            |
| <b>Opening net book balance</b>                                   | <b>293,982</b>  | <b>70,759</b>                       | <b>362,627</b>                    | <b>727,368</b>       |
| <b>Capital asset additions</b>                                    |                 |                                     |                                   |                      |
| <b>Estimated expenditure on new or replacement assets</b>         |                 |                                     |                                   |                      |
| By purchase - appropriation equity (b)                            | -               | -                                   | 70,633                            | 70,633               |
| By purchase - appropriation ordinary annual services (c)          | 5,000           | 20,238                              | 59,921                            | 85,159               |
| By purchase - other - ROU assets                                  | 11,338          | -                                   | -                                 | 11,338               |
| <b>Total additions</b>  | <b>16,338</b>   | <b>20,238</b>                       | <b>130,554</b>                    | <b>167,130</b>       |
| <b>Other movements</b>  |                 |                                     |                                   |                      |
| Depreciation/amortisation expense                                 | (11,820)        | (8,435)                             | (74,538)                          | (94,793)             |
| Depreciation/amortisation on ROU assets                           | (57,557)        | -                                   | -                                 | (57,557)             |
| <b>Total other movements</b>                                      | <b>(69,377)</b> | <b>(8,435)</b>                      | <b>(74,538)</b>                   | <b>(152,350)</b>     |
| <b>As at 30 June 2025</b>   |                 |                                     |                                   |                      |
| Gross book value  | 66,209          | 128,509                             | 850,085                           | 1,044,803            |
| Gross book value - ROU assets                                     | 545,530         | -                                   | -                                 | 545,530              |
| Accumulated depreciation/amortisation and impairment              | (46,340)        | (45,947)                            | (431,442)                         | (523,729)            |
| Accumulated depreciation/amortisation and impairment - ROU assets | (324,456)       | -                                   | -                                 | (324,456)            |
| <b>Closing net book balance</b>                                   | <b>240,943</b>  | <b>82,562</b>                       | <b>418,643</b>                    | <b>742,148</b>       |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.

(b) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

(c) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.



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

|  | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|---|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |   |                             |  |  |  |
| Suppliers  | 2,265,976   | 2,329,301                   | 2,269,363                                | 2,362,182                                | 2,357,480                                |
| Subsidies  | 2,045,290   | 1,147,203                   | 997,319                                  | 670,576                                  | 580,358                                  |
| Personal benefits  | 598,888   | 795,743                     | 781,250                                  | 624,995                                  | 614,819                                  |
| Grants   | 154,041   | 232,910                     | 230,444                                  | 229,530                                  | 223,996                                  |
| Write-down and impairment<br>of assets   | 511,135   | 366,610                     | 193,052                                  | 214,046                                  | 237,347                                  |
| Payments to corporate entities   | 59,646  | 57,600                      | 55,884                                   | 54,186                                   | 53,486                                   |
| <b>Total expenses administered<br/>on behalf of Government</b>                             | <b>5,634,976</b>  | <b>4,929,367</b>            | <b>4,527,312</b>                         | <b>4,155,515</b>                         | <b>4,067,486</b>                         |
| <b>LESS:</b>   |   |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |   |                             |  |  |  |
| Own-source revenue   |   |                             |  |  |  |
| Taxation revenue   |   |                             |  |  |  |
| Other taxes  | 236,526   | 255,056                     | 254,555                                  | 255,833                                  | 255,423                                  |
| <b>Total taxation revenue</b>  | <b>236,526</b>  | <b>255,056</b>              | <b>254,555</b>                           | <b>255,833</b>                           | <b>255,423</b>                           |
| Non-taxation revenue   |   |                             |  |  |  |
| Interest   | 194,639   | 123,024                     | 117,410                                  | 108,914                                  | 109,811                                  |
| Other revenue  | 207,086   | 282,960                     | 302,762                                  | 330,570                                  | 350,014                                  |
| <b>Total non-taxation revenue</b>  | <b>401,725</b>  | <b>405,984</b>              | <b>420,172</b>                           | <b>439,484</b>                           | <b>459,825</b>                           |
| <b>Total own-source revenue<br/>administered on behalf of<br/>Government</b>               | <b>638,251</b>  | <b>661,040</b>              | <b>674,727</b>                           | <b>695,317</b>                           | <b>715,248</b>                           |
| Gains  |   |                             |  |  |  |
| Other gains  | (56,137)  | (6,272)                     | (16,284)                                 | (23,396)                                 | (31,792)                                 |
| <b>Total gains administered on<br/>behalf of Government</b>                                | <b>(56,137)</b>   | <b>(6,272)</b>              | <b>(16,284)</b>                          | <b>(23,396)</b>                          | <b>(31,792)</b>                          |
| <b>Total own-sourced income<br/>administered on behalf of<br/>Government</b>               | <b>582,114</b>  | <b>654,768</b>              | <b>658,443</b>                           | <b>671,921</b>                           | <b>683,456</b>                           |
| <b>Net (cost of)/contribution by<br/>services</b>  | <b>5,052,862</b>  | <b>4,274,599</b>            | <b>3,868,869</b>                         | <b>3,483,594</b>                         | <b>3,384,030</b>                         |
| <b>Surplus/(deficit) before<br/>income tax</b>   | <b>(5,052,862)</b>                                      | <b>(4,274,599)</b>          | <b>(3,868,869)</b>                       | <b>(3,483,594)</b>                       | <b>(3,384,030)</b>                       |
| <b>Surplus/(deficit) after<br/>income tax</b>  | <b>(5,052,862)</b>                                      | <b>(4,274,599)</b>          | <b>(3,868,869)</b>                       | <b>(3,483,594)</b>                       | <b>(3,384,030)</b>                       |
| <b>Total other comprehensive<br/>income/(loss)</b>   | <b>(5,052,862)</b>                                      | <b>(4,274,599)</b>          | <b>(3,868,869)</b>                       | <b>(3,483,594)</b>                       | <b>(3,384,030)</b>                       |
| <b>Total comprehensive income<br/>(loss) attributable to the<br/>Australian Government</b> | <b>(5,052,862)</b>                                      | <b>(4,274,599)</b>          | <b>(3,868,869)</b>                       | <b>(3,483,594)</b>                       | <b>(3,384,030)</b>                       |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

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

|   | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|---|-----------------------------|--|--|--|
| <b>ASSETS</b>   |   |                             |  |  |  |
| <b>Financial assets</b>   |   |                             |  |  |  |
| Cash and cash equivalents   | 15,673  | 16,316                      | 17,468                                   | 18,636                                   | 19,810                                   |
| Trade and other receivables                                       | 4,269,460   | 4,167,272                   | 4,245,460                                | 4,352,989                                | 4,500,060                                |
| 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                                   |
| <b>Total financial assets</b>                                     | <b>4,687,833</b>  | <b>4,586,288</b>            | <b>4,665,628</b>                         | <b>4,774,325</b>                         | <b>4,922,570</b>                         |
| <b>Non-financial assets</b>                                       |   |                             |  |  |  |
| Other non-financial assets  | 5,956   | 5,956                       | 5,956                                    | 5,956                                    | 5,956                                    |
| <b>Total non-financial assets</b>                                 | <b>5,956</b>  | <b>5,956</b>                | <b>5,956</b>                             | <b>5,956</b>                             | <b>5,956</b>                             |
| <b>Total assets administered<br/>on behalf of Government</b>      | <b>4,693,789</b>  | <b>4,592,244</b>            | <b>4,671,584</b>                         | <b>4,780,281</b>                         | <b>4,928,526</b>                         |
| <b>LIABILITIES</b>  |   |                             |  |  |  |
| <b>Payables</b>   |   |                             |  |  |  |
| Suppliers   | 101,295   | 101,295                     | 101,295                                  | 101,295                                  | 101,826                                  |
| 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  | 2,093,548   | 2,099,820                   | 2,116,104                                | 2,139,500                                | 2,171,292                                |
| <b>Total payables</b>   | <b>2,260,265</b>  | <b>2,266,537</b>            | <b>2,282,821</b>                         | <b>2,306,217</b>                         | <b>2,338,540</b>                         |
| <b>Total liabilities administered<br/>on behalf of Government</b> | <b>2,260,265</b>  | <b>2,266,537</b>            | <b>2,282,821</b>                         | <b>2,306,217</b>                         | <b>2,338,540</b>                         |
| <b>Net assets/(liabilities)</b>                                   | <b>2,433,524</b>  | <b>2,325,707</b>            | <b>2,388,763</b>                         | <b>2,474,064</b>                         | <b>2,589,986</b>                         |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

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

|   | 2023-24<br>Estimated<br>actual <sup>(a)</sup><br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|---|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                 |   |                             |  |  |  |
| <b>Cash received</b>  |   |                             |  |  |  |
| Interest  | 228,835   | 194,905                     | 188,249                                  | 181,668                                  | 175,099                                  |
| Taxes   | 236,526   | 255,056                     | 254,555                                  | 255,833                                  | 255,423                                  |
| Net GST received  | 226,598   | 232,930                     | 226,936                                  | 236,218                                  | 235,748                                  |
| Other   | 180,822   | 193,712                     | 206,004                                  | 222,085                                  | 236,656                                  |
| <b>Total cash received</b>                                  | <b>872,781</b>  | <b>876,603</b>              | <b>875,744</b>                           | <b>895,804</b>                           | <b>902,926</b>                           |
| <b>Cash used</b>  |   |                             |  |  |  |
| Grant   | 154,041   | 232,910                     | 230,444                                  | 229,530                                  | 223,996                                  |
| Subsidies paid  | 2,045,290   | 1,147,203                   | 997,319                                  | 670,576                                  | 580,358                                  |
| Personal benefits   | 598,888   | 795,743                     | 781,250                                  | 624,995                                  | 614,819                                  |
| Suppliers   | 2,492,574   | 2,562,231                   | 2,496,299                                | 2,598,400                                | 2,592,697                                |
| Payments to corporate entities                              | 59,646  | 57,600                      | 55,884                                   | 54,186                                   | 53,486                                   |
| <b>Total cash used</b>                                      | <b>5,350,439</b>  | <b>4,795,687</b>            | <b>4,561,196</b>                         | <b>4,177,687</b>                         | <b>4,065,356</b>                         |
| <b>Net cash from/(used by) operating activities</b>         | <b>(4,477,658)</b>                                      | <b>(3,919,084)</b>          | <b>(3,685,452)</b>                       | <b>(3,281,883)</b>                       | <b>(3,162,430)</b>                       |
| <b>INVESTING ACTIVITIES</b>                                 |   |                             |  |  |  |
| <b>Cash received</b>  |   |                             |  |  |  |
| Repayments of advances and loans                            | 251,698   | 277,598                     | 302,287                                  | 315,296                                  | 316,611                                  |
| <b>Total cash received</b>                                  | <b>251,698</b>  | <b>277,598</b>              | <b>302,287</b>                           | <b>315,296</b>                           | <b>316,611</b>                           |
| <b>Cash used</b>  |   |                             |  |  |  |
| Advances and loans made                                     | 489,551   | 524,653                     | 547,608                                  | 601,140                                  | 652,959                                  |
| <b>Total cash used</b>                                      | <b>489,551</b>  | <b>524,653</b>              | <b>547,608</b>                           | <b>601,140</b>                           | <b>652,959</b>                           |
| <b>Net cash from/(used by) investing activities</b>         | <b>(237,853)</b>  | <b>(247,055)</b>            | <b>(245,321)</b>                         | <b>(285,844)</b>                         | <b>(336,348)</b>                         |
| <b>Net increase/(decrease) in cash held</b>                 | <b>(4,715,511)</b>                                      | <b>(4,166,139)</b>          | <b>(3,930,773)</b>                       | <b>(3,567,727)</b>                       | <b>(3,498,778)</b>                       |
| Cash and cash equivalents at beginning of reporting period  | 9,742   | 15,673                      | 16,316                                   | 17,468                                   | 18,636                                   |
| Cash from Official Public Account for:                      |   |                             |  |  |  |
| - Appropriations  | 5,611,363   | 5,083,555                   | 4,879,092                                | 4,539,703                                | 4,480,082                                |
| <b>Total cash from Official Public Account</b>              | <b>5,611,363</b>  | <b>5,083,555</b>            | <b>4,879,092</b>                         | <b>4,539,703</b>                         | <b>4,480,082</b>                         |
| Cash to Official Public Account for:                        |   |                             |  |  |  |
| - Appropriations  | (889,921)   | (916,773)                   | (947,167)                                | (970,808)                                | (980,130)                                |
| <b>Total cash to Official Public Account</b>                | <b>(889,921)</b>  | <b>(916,773)</b>            | <b>(947,167)</b>                         | <b>(970,808)</b>                         | <b>(980,130)</b>                         |
| <b>Cash and cash equivalents at end of reporting period</b> | <b>15,673</b>   | <b>16,316</b>               | <b>17,468</b>                            | <b>18,636</b>                            | <b>19,810</b>                            |

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimates figures.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

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

# **Asbestos and Silica Safety and Eradication Agency**

**Entity resources and planned  
performance**



# Asbestos and Silica Safety and Eradication Agency

|   |           |
|---|-----------|
| <b>Section 1: Entity overview and resources .....</b>     | <b>71</b> |
| 1.1 Strategic direction statement.....                    | 71        |
| 1.2 Entity resource statement.....                        | 72        |
| 1.3 Budget measures .....                                 | 73        |
| <b>Section 2: Outcomes and planned performance .....</b>  | <b>74</b> |
| 2.1 Budgeted expenses and performance for Outcome 1 ..... | 75        |
| <b>Section 3: Budgeted financial statements.....</b>      | <b>78</b> |
| 3.1 Budgeted financial statements .....                   | 78        |
| 3.2 Budgeted financial statements tables.....             | 79        |





# Asbestos and Silica Safety and Eradication Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

In December 2023 the agency's name changed to the Asbestos and Silica Safety and Eradication Agency (ASSEA). ASSEA is established by the *Asbestos and Silica Safety and Eradication Agency Act 2013* (the ASSEA Act).

ASSEA's functions are to oversee national actions to improve asbestos awareness and the effective and safe management, removal, and disposal of asbestos through coordinating the implementation of the Asbestos National Strategic Plan. Amendments to the ASSEA Act which came into force on 15 December 2023 extended the agency's functions to include assisting in the prevention of exposure to respirable crystalline silica and silica related disease in Australia. ASSEA's outcome statement is also amended to include the silica function.

ASSEA's 2024–25 Operational Plan when published on ASSEA's website will provide further detail on the activities to be achieved over the coming 12 months.

**1.2 Entity resource statement**

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

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

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

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

**Table 1.1: Asbestos and Silica Safety and Eradication Agency resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|   | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Departmental</b>   |  |                               |
| Annual appropriations - ordinary annual services (a)                          |  |                               |
| Prior year appropriations available   | 4,929  | 4,710                         |
| Departmental appropriation (b)  | 5,492  | 5,816                         |
| Departmental capital budget (c)   | 59   | 60                            |
| Total departmental annual appropriations                                      | 10,480   | 10,586                        |
| <b>Total departmental resourcing</b>  | <b>10,480</b>                                    | <b>10,586</b>                 |
| <b>Total resourcing for Asbestos and Silica Safety and Eradication Agency</b> | <b>10,480</b>                                    | <b>10,586</b>                 |
|   |  |                               |
| <b>Average staffing level (number)</b>  | 20   | 21                            |

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

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes departmental capital budget (DCB).

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

### 1.3 Budget measures

ASSEA has no measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook. For this reason, Table 1.2 is not presented.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

Amendments to the *Asbestos and Silica Safety and Eradication Agency Act 2013* which came into force on 15 December 2023 included stating that the annual operational plan is taken to be a corporate plan for the purposes of the PGPA Act. Prior to this the Asbestos National Strategic Plan was taken to be the entity's corporate plan for the purposes of the PGPA Act. However, the Asbestos National Strategic Plan was designed to be implemented by all governments across Australia and did not include the requirements of corporate plans under the PGPA Act.

The most recent corporate plan for the ASSEA can be found at:  
<https://www.asbestossafety.gov.au/research-publications/2023-2024-annual-operational-and-corporate-plan>.

The most recent annual performance statement can be found at:  
<https://www.asbestossafety.gov.au/research-publications/annual-report-2022-23>.

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

| <b>Outcome 1: Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</b> |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 1.1: Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</b>  |  |                             |  |  |  |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation   | 5,267                                    | 5,573                       | 5,616                                    | 5,726                                    | 6,089                                    |
| Expenses not requiring appropriation in the Budget year (a)  | 590                                      | 590                         | 590                                      | 467                                      | 201                                      |
| <b>Departmental total</b>  | <b>5,857</b>                             | <b>6,163</b>                | <b>6,206</b>                             | <b>6,193</b>                             | <b>6,290</b>                             |
| <b>Total expenses for program 1.1</b>  | <b>5,857</b>                             | <b>6,163</b>                | <b>6,206</b>                             | <b>6,193</b>                             | <b>6,290</b>                             |
| <hr/>  |  |                             |  |  |  |
|  | 2023-24                                  | 2024-25                     |  |  |  |
| <b>Average staffing level (number)</b>   | <b>20</b>                                | <b>21</b>                   |  |  |  |

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

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

**Table 2.1.2: Performance measures for Outcome 1**

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

|  |  |  |
|--|--|--|
| <b>Outcome 1 – Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</b>              |  |  |
| <b>Program 1.1 - Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</b>   |  |  |
| <p>This program contributes to Outcome 1 by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plans for asbestos and silica, which are central to the delivery of measures to prevent exposure to asbestos and respirable crystalline silica in Australia.</p> |  |  |
| <b>Key Activities (a)</b>  | <p>The key activities will be reported in ASSEA's Operational Plan that relate to this program are:</p> <ul style="list-style-type: none"> <li>Assisting governments to implement the Asbestos National Strategic Plan and the Silica National Strategic Plan through consultation, collaboration and cooperation.</li> <li>Improving the collection of data to measure progress in achieving the aims of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</li> <li>Developing and distributing communication resources that can be easily adopted by governments and other stakeholders.</li> <li>Conducting research to inform evidence-based policies and strategies for asbestos and silica.</li> <li>Continuing to assist South-East Asian and Pacific countries in moving towards implementing asbestos bans.</li> </ul> |  |
| <b>Year</b>  | <b>Performance measures</b>  | <b>Expected Performance Results</b>  |
| Current Year<br>2023–24  | National policies and standards are developed and research is commissioned.  | Target: 1-2 items by 6 months; 2-4 items by 12 months.<br><br>Achieved   |
|  | National Asbestos Awareness Campaign is successfully delivered.  | Target: Whole of Government advertising campaign benchmarks are met or exceeded. Key message recall benchmark is met or exceeded.<br><br>On Track                |
|  | Access to a range of data sets secured.  | Target: Minimum 4 data sharing agreements negotiated or data sets sourced.<br><br>Achieved   |
|  | New partnerships and engagements fostered and model training, guidance and regulations developed and distributed.  | Target: Minimum of 4 engagements or presentations at international asbestos forums.<br><br>2-4 model asbestos modules developed and distributed.<br><br>Achieved |

| Year   | Performance measures   | Expected Performance Results   |
|--|--|--|
| Current Year<br>2023–24  | Third phase of the Asbestos National Strategic Plan is developed and implemented.                          | Target: At least 6 out of 9 jurisdictions have endorsed the Asbestos National Strategic Plan.<br><br>On Track  |
| Year   | Performance measures (b)   | Planned Performance Results  |
| Budget Year<br>2024–25   | National policies and standards are developed and research is commissioned.                                | 1-2 items by 6 months<br>2-4 items by 12 months  |
|  | <i>Targeted asbestos and silica awareness campaigns successfully delivered</i>                             | Whole of Government advertising campaign benchmarks are met or exceeded.<br><br>Key message recall benchmark is met or exceeded.   |
|  | Access to a range of data sets secured   | Minimum 5 data sharing agreements negotiated or data sets sourced.   |
|  | <i>International leadership is fostered by supporting efforts to prevent asbestos and silica exposure.</i> | Minimum of 4 engagements or presentations at international asbestos and/or silica forums.<br><br>2-4 initiatives developed to promote reforms and/or build capacity in target countries. |
|  | <i>Silica National Strategic Plan developed and implementation commenced</i>                               | At least 6 out of 9 jurisdictions endorse the Silica National Strategic Plan 2024–30.  |
|  | Implementation of the third phase Asbestos National Strategic Plan has commenced                           | Two forums to assist implementation are held and a report on implementation is published.  |
| Forward Estimates<br>2025–28   | As per 2024–25   | As per 2024–25   |
| Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil. |  |  |

- (a) Refers to updated key activities outlined in *Asbestos and Silica Safety and Eradication Agency Act 2013* to reflect the addition of the responsibility for silica and will be shown in the 2024–25 Operational Plan.
- (b) New or modified performance measures that reflect new or materially changed programs are shown in italics.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

ASSEA has nil differences to report.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

ASSEA is budgeting for a break-even operating position, excluding net unappropriated items of \$0.3 million for the 2024–25 financial year.

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

Total assets at the end of 2024–25 financial year are estimated to be \$5.8 million. The majority of the assets represent appropriations receivable.

Total liabilities at the end of 2024–25 financial year are estimated to be \$1.7 million, and largely consist of employee provisions and right-of-use lease liabilities.



### 3.2 Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 3,003                                    | 3,207                       | 3,211                                    | 3,193                                    | 3,284                                    |
| Suppliers  | 2,301                                    | 2,411                       | 2,458                                    | 2,595                                    | 2,872                                    |
| Depreciation and amortisation (a)  | 522                                      | 522                         | 522                                      | 399                                      | 133                                      |
| Finance costs  | 31                                       | 23                          | 15                                       | 6  | 1  |
| <b>Total expenses</b>  | <b>5,857</b>                             | <b>6,163</b>                | <b>6,206</b>                             | <b>6,193</b>                             | <b>6,290</b>                             |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Gains</b>   |  |                             |  |  |  |
| Other  | 68                                       | 68                          | 68                                       | 68                                       | 68                                       |
| <b>Total gains</b>   | <b>68</b>                                | <b>68</b>                   | <b>68</b>                                | <b>68</b>                                | <b>68</b>                                |
| <b>Total own-source income</b>   | <b>68</b>                                | <b>68</b>                   | <b>68</b>                                | <b>68</b>                                | <b>68</b>                                |
| <b>Net (cost of)/contribution by services</b>                                      | <b>(5,789)</b>                           | <b>(6,095)</b>              | <b>(6,138)</b>                           | <b>(6,125)</b>                           | <b>(6,222)</b>                           |
| Revenue from Government  | 5,492                                    | 5,816                       | 5,879                                    | 5,981                                    | 6,172                                    |
| <b>Surplus/(deficit) attributable to the Australian Government</b>                 | <b>(297)</b>                             | <b>(279)</b>                | <b>(259)</b>                             | <b>(144)</b>                             | <b>(50)</b>                              |
| <b>Total comprehensive income/(loss)</b>   | <b>(297)</b>                             | <b>(279)</b>                | <b>(259)</b>                             | <b>(144)</b>                             | <b>(50)</b>                              |
| <b>Total comprehensive income/(loss) attributable to the Australian Government</b> | <b>(297)</b>                             | <b>(279)</b>                | <b>(259)</b>                             | <b>(144)</b>                             | <b>(50)</b>                              |

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Total comprehensive income/(loss)</b>   |  |                             |  |  |  |
| <b>- as per statement of Comprehensive Income</b>  | <b>(297)</b>                             | <b>(279)</b>                | <b>(259)</b>                             | <b>(144)</b>                             | <b>(50)</b>                              |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 271                                      | 271                         | 271                                      | 172                                      | 62                                       |
| plus: depreciation/amortisation expenses for ROU assets (b)  | 251                                      | 251                         | 251                                      | 227                                      | 71                                       |
| less: lease principal repayments (b)   | 225                                      | 243                         | 263                                      | 255                                      | 83                                       |
| <b>Net Cash Operating Surplus/ (Deficit)</b>   | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

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 (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 124                                      | 124                         | 124                                      | 124                                      | 124                                      |
| Trade and other receivables               | 4,780                                    | 4,780                       | 4,747                                    | 4,747                                    | 4,747                                    |
| <b>Total financial assets</b>             | <b>4,904</b>                             | <b>4,904</b>                | <b>4,871</b>                             | <b>4,871</b>                             | <b>4,871</b>                             |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 800                                      | 549                         | 298                                      | 71                                       | -  |
| Property, plant and equipment             | 561                                      | 350                         | 172                                      | 62                                       | 62                                       |
| Other non-financial assets                | 10                                       | 10                          | 10                                       | 10                                       | 10                                       |
| <b>Total non-financial assets</b>         | <b>1,371</b>                             | <b>909</b>                  | <b>480</b>                               | <b>143</b>                               | <b>72</b>                                |
| Assets held for sale                      |  |                             |  |  |  |
| <b>Total assets</b>                       | <b>6,275</b>                             | <b>5,813</b>                | <b>5,351</b>                             | <b>5,014</b>                             | <b>4,943</b>                             |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 195                                      | 195                         | 195                                      | 195                                      | 195                                      |
| Personal benefits                         | 72                                       | 72                          | 72                                       | 72                                       | 72                                       |
| <b>Total payables</b>                     | <b>267</b>                               | <b>267</b>                  | <b>267</b>                               | <b>267</b>                               | <b>267</b>                               |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 844                                      | 601                         | 338                                      | 83                                       | -  |
| <b>Total interest bearing liabilities</b> | <b>844</b>                               | <b>601</b>                  | <b>338</b>                               | <b>83</b>                                | <b>-</b>                                 |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employee provisions                       | 829                                      | 829                         | 829                                      | 829                                      | 829                                      |
| <b>Total provisions</b>                   | <b>829</b>                               | <b>829</b>                  | <b>829</b>                               | <b>829</b>                               | <b>829</b>                               |
| <b>Total liabilities</b>                  | <b>1,940</b>                             | <b>1,697</b>                | <b>1,434</b>                             | <b>1,179</b>                             | <b>1,096</b>                             |
| <b>Net assets</b>                         | <b>4,335</b>                             | <b>4,116</b>                | <b>3,917</b>                             | <b>3,835</b>                             | <b>3,847</b>                             |
| <b>EQUITY*</b>                            |  |                             |  |  |  |
| <b>Parent entity interest</b>             |  |                             |  |  |  |
| Contributed equity                        | 585                                      | 645                         | 705                                      | 767                                      | 829                                      |
| Retained surplus (accumulated deficit)    | 3,750                                    | 3,471                       | 3,212                                    | 3,068                                    | 3,018                                    |
| <b>Total parent entity interest</b>       | <b>4,335</b>                             | <b>4,116</b>                | <b>3,917</b>                             | <b>3,835</b>                             | <b>3,847</b>                             |
| <b>Total equity</b>                       | <b>4,335</b>                             | <b>4,116</b>                | <b>3,917</b>                             | <b>3,835</b>                             | <b>3,847</b>                             |

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings | Asset<br>revaluation<br>reserve | Other<br>reserves | Contributed<br>equity/<br>capital | Total<br>equity |
|--|----------------------|---------------------------------|-------------------|-----------------------------------|-----------------|
|  | \$'000               | \$'000                          | \$'000            | \$'000                            | \$'000          |
| <b>Opening balance as at 1 July 2024</b>                             |                      |                                 |                   |                                   |                 |
| Balance carried forward from<br>previous period                      | 3,750                | -                               | -                 | 585                               | 4,335           |
| <b>Adjusted opening balance</b>                                      | <b>3,750</b>         | <b>-</b>                        | <b>-</b>          | <b>585</b>                        | <b>4,335</b>    |
| <b>Comprehensive income</b>  |                      |                                 |                   |                                   |                 |
| Other comprehensive income   |                      |                                 |                   |                                   | -               |
| Surplus/(deficit) for the period                                     | (279)                | -                               | -                 | -                                 | (279)           |
| <b>Total comprehensive income</b>                                    | <b>(279)</b>         | <b>-</b>                        | <b>-</b>          | <b>-</b>                          | <b>(279)</b>    |
| of which:  |                      |                                 |                   |                                   |                 |
| Attributable to the Australian<br>Government                         | (279)                | -                               | -                 | -                                 | (279)           |
| <b>Transactions with owners</b>                                      |                      |                                 |                   |                                   |                 |
| <b>Contributions by owners</b>                                       |                      |                                 |                   |                                   |                 |
| Departmental Capital Budget (DCB)                                    | -                    | -                               | -                 | 60                                | 60              |
| <b>Sub-total transactions with<br/>owners</b>                        | <b>3,471</b>         | <b>-</b>                        | <b>-</b>          | <b>645</b>                        | <b>4,116</b>    |
| <b>Estimated closing balance as at<br/>30 June 2025</b>              | <b>3,471</b>         | <b>-</b>                        | <b>-</b>          | <b>645</b>                        | <b>4,116</b>    |
| <b>Closing balance attributable to<br/>the Australian Government</b> | <b>3,471</b>         | <b>-</b>                        | <b>-</b>          | <b>645</b>                        | <b>4,116</b>    |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 5,492                                    | 5,816                       | 5,912                                    | 5,981                                    | 6,172                                    |
| <b>Total cash received</b>  | <b>5,492</b>                             | <b>5,816</b>                | <b>5,912</b>                             | <b>5,981</b>                             | <b>6,172</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 3,003                                    | 3,207                       | 3,211                                    | 3,193                                    | 3,284                                    |
| Suppliers   | 2,233                                    | 2,343                       | 2,390                                    | 2,527                                    | 2,804                                    |
| Interest payments on lease liability                                | 31                                       | 23                          | 15                                       | 6  | 1  |
| <b>Total cash used</b>  | <b>5,267</b>                             | <b>5,573</b>                | <b>5,616</b>                             | <b>5,726</b>                             | <b>6,089</b>                             |
| <b>Net cash from/(used by) operating activities</b>                 | <b>225</b>                               | <b>243</b>                  | <b>296</b>                               | <b>255</b>                               | <b>83</b>                                |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 59                                       | 60                          | 93                                       | 62                                       | 62                                       |
| <b>Total cash used</b>  | <b>59</b>                                | <b>60</b>                   | <b>93</b>                                | <b>62</b>                                | <b>62</b>                                |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(59)</b>                              | <b>(60)</b>                 | <b>(93)</b>                              | <b>(62)</b>                              | <b>(62)</b>                              |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | 59                                       | 60                          | 60                                       | 62                                       | 62                                       |
| <b>Total cash received</b>  | <b>59</b>                                | <b>60</b>                   | <b>60</b>                                | <b>62</b>                                | <b>62</b>                                |
| <b>Cash used</b>  |  |                             |  |  |  |
| Principal payments on lease liability                               | 225                                      | 243                         | 263                                      | 255                                      | 83                                       |
| <b>Total cash used</b>  | <b>225</b>                               | <b>243</b>                  | <b>263</b>                               | <b>255</b>                               | <b>83</b>                                |
| <b>Net cash from/(used by) financing activities</b>                 | <b>(166)</b>                             | <b>(183)</b>                | <b>(203)</b>                             | <b>(193)</b>                             | <b>(21)</b>                              |
| <b>Net increase/(decrease) in cash held</b>                         | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash and cash equivalents at the beginning of the reporting period  | 124                                      | 124                         | 124                                      | 124                                      | 124                                      |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>124</b>                               | <b>124</b>                  | <b>124</b>                               | <b>124</b>                               | <b>124</b>                               |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 59                                       | 60                          | 60                                       | 62                                       | 62                                       |
| <b>Total new capital appropriations</b>                                      | <b>59</b>                                | <b>60</b>                   | <b>60</b>                                | <b>62</b>                                | <b>62</b>                                |
| <i>Provided for:</i>   |  |                             |  |  |  |
| Purchase of non-financial assets   | 59                                       | 60                          | 60                                       | 62                                       | 62                                       |
| <b>Total items</b>   | <b>59</b>                                | <b>60</b>                   | <b>60</b>                                | <b>62</b>                                | <b>62</b>                                |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| <b>ASSETS</b>  |  |                             |  |  |  |
| Funded by capital appropriation - DCB (a)                                    | 59                                       | 60                          | 60                                       | 62                                       | 62                                       |
| Funded internally from departmental resources (b)                            | -  | -                           | 33                                       | -  | -  |
| <b>TOTAL</b>   | <b>59</b>                                | <b>60</b>                   | <b>93</b>                                | <b>62</b>                                | <b>62</b>                                |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 59                                       | 60                          | 93                                       | 62                                       | 62                                       |
| <b>Total cash used to acquire assets</b>                                     | <b>59</b>                                | <b>60</b>                   | <b>93</b>                                | <b>62</b>                                | <b>62</b>                                |

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following s74 external receipts:

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|  | Buildings    | Other<br>property,<br>plant and<br>equipment | Other    | Total        |
|--|--------------|--|----------|--------------|
|  | \$'000       | \$'000                                       | \$'000   | \$'000       |
| <b>As at 1 July 2024</b>   |              |  |          |              |
| Gross book value   | -            | 1,014  | -        | 1,014        |
| Gross book value - ROU assets  | 1,206        | -  | -        | 1,206        |
| Accumulated depreciation/<br>amortisation and impairment             | -            | (453)  | -        | (453)        |
| Accumulated depreciation/amortisation<br>and impairment - ROU assets | (406)        | -  | -        | (406)        |
| <b>Opening net book balance</b>                                      | <b>800</b>   | <b>561</b>                                   | <b>-</b> | <b>1,361</b> |
| <b>Capital asset additions</b>                                       |              |  |          |              |
| <b>Estimated expenditure on new<br/>or replacement assets</b>        |              |  |          |              |
| By purchase - appropriation<br>ordinary annual services (a)          | -            | 60   | -        | 60           |
| <b>Total additions</b>   | <b>-</b>     | <b>60</b>                                    | <b>-</b> | <b>60</b>    |
| <b>Other movements</b>   |              |  |          |              |
| Depreciation/amortisation expense                                    | -            | (271)  | -        | (271)        |
| Depreciation/amortisation on<br>ROU assets                           | (251)        | -  | -        | (251)        |
| <b>Total other movements</b>   | <b>(251)</b> | <b>(271)</b>                                 | <b>-</b> | <b>(522)</b> |
| <b>As at 30 June 2025</b>  |              |  |          |              |
| Gross book value   | -            | 1,074  | -        | 1,074        |
| Gross book value - ROU assets  | 1,206        | -  | -        | 1,206        |
| Accumulated depreciation/<br>amortisation and impairment             | -            | (724)  | -        | (724)        |
| Accumulated depreciation/amortisation<br>and impairment - ROU assets | (657)        | -  | -        | (657)        |
| <b>Closing net book balance</b>                                      | <b>549</b>   | <b>350</b>                                   | <b>-</b> | <b>899</b>   |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

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

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

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

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

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

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

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



# **Australian Skills Quality Authority**

**Entity resources and planned  
performance**



# Australian Skills Quality Authority

|   |            |
|---|------------|
| <b>Section 1: Entity overview and resources</b>     | <b>91</b>  |
| 1.1 Strategic direction statement                   | 91         |
| 1.2 Entity resource statement                       | 93         |
| 1.3 Budget measures                                 | 95         |
| <b>Section 2: Outcomes and planned performance</b>  | <b>96</b>  |
| 2.1 Budgeted expenses and performance for Outcome 1 | 97         |
| <b>Section 3: Budgeted financial statements</b>     | <b>100</b> |
| 3.1 Budgeted financial statements                   | 100        |
| 3.2 Budgeted financial statements tables            | 101        |



# Australian Skills Quality Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

ASQA regulates providers that deliver:

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

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

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

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

### **ASQA's priorities for the year ahead**

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

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

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

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: Australian Skills Quality Authority resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|--|--|-------------------------------|
| <b>Departmental</b>  |  |                               |
| Annual appropriations - ordinary annual services (a)       |  |                               |
| Prior year appropriations available                        | 14,687                                   | 13,582                        |
| Departmental appropriation (b)                             | 43,284                                   | 47,117                        |
| Departmental capital budget (c)                            | 3,306                                    | 4,930                         |
| Annual appropriations - other services - non-operating (d) |  |                               |
| Equity injection   | 1,157                                    | -                             |
| Total departmental annual appropriations                   | 62,434                                   | 65,629                        |
| <b>Total departmental resourcing</b>                       | <b>62,434</b>                            | <b>65,629</b>                 |
| <b>Administered</b>  |  |                               |
| Total administered special appropriations                  | 357                                      | 357                           |
| <b>Total administered resourcing</b>                       | <b>357</b>                               | <b>357</b>                    |
| <b>Total resourcing for ASQA</b>                           | <b>62,791</b>                            | <b>65,986</b>                 |
|  |  |                               |
|  | 2023-24                                  | 2024-25                       |
| <b>Average staffing level (number)</b>                     | <b>212</b>                               | <b>225</b>                    |

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

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes departmental capital budget (DCB).

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

(d) Appropriation Bill (No. 2) 2024–2025.



### 1.3 Budget measures

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

**Table 1.2: Entity 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|   | Program | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Payment measures</b>   |         |                   |                   |                   |                   |                   |
| Amendments to the National Vocational Education and Training Regulator Act 2011 | 1.1     |                   |                   |                   |                   |                   |
| Administered payment  |         | -                 | -                 | -                 | -                 | -                 |
| Departmental payment  |         | -                 | 256               | 259               | 263               | 266               |
| <b>Total</b>  |         | -                 | <b>256</b>        | <b>259</b>        | <b>263</b>        | <b>266</b>        |
| Australian Universities Accord – tertiary education system reforms (a)          | 1.1     |                   |                   |                   |                   |                   |
| Administered payment  |         | -                 | -                 | -                 | -                 | -                 |
| Departmental payment  |         | -                 | 1,334             | -                 | -                 | -                 |
| <b>Total</b>  |         | -                 | <b>1,334</b>      | -                 | -                 | -                 |
| Savings from External Labour – extension (b)                                    | 1.1     |                   |                   |                   |                   |                   |
| Administered payment  |         | -                 | -                 | -                 | -                 | -                 |
| Departmental payment  |         | -                 | (62)              | (78)              | (74)              | (388)             |
| <b>Total</b>  |         | -                 | <b>(62)</b>       | <b>(78)</b>       | <b>(74)</b>       | <b>(388)</b>      |
| <b>Total payment measures</b>   |         |                   |                   |                   |                   |                   |
| Administered  |         | -                 | -                 | -                 | -                 | -                 |
| Departmental  |         | -                 | 1,528             | 181               | 189               | (122)             |
| <b>Total</b>  |         | -                 | <b>1,528</b>      | <b>181</b>        | <b>189</b>        | <b>(122)</b>      |

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) The measure titled Australian Universities Accord — tertiary education system reforms is a Cross Portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan and annual performance statement for ASQA can be found at: ([www.asqa.gov.au](http://www.asqa.gov.au)).

## 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**

| <b>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.</b> |  |                             |  |  |  |
|---|--|-----------------------------|--|--|--|
|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 1.1: Regulation and advice</b>   |  |                             |  |  |  |
| Departmental expenses   |  |                             |  |  |  |
| Departmental appropriation  | 43,345                                   | 47,329                      | 46,814                                   | 47,261                                   | 44,933                                   |
| Expenses not requiring appropriation in the Budget year (a)   | 5,150                                    | 4,824                       | 3,049                                    | 1,589                                    | 1,589                                    |
| <b>Departmental total</b>   | <b>48,495</b>                            | <b>52,153</b>               | <b>49,863</b>                            | <b>48,850</b>                            | <b>46,522</b>                            |
| <b>Total expenses for program 1.1</b>   | <b>48,495</b>                            | <b>52,153</b>               | <b>49,863</b>                            | <b>48,850</b>                            | <b>46,522</b>                            |
| <hr/>   |  |                             |  |  |  |
|   | 2023-24                                  | 2024-25                     |  |  |  |
| <b>Average staffing level (number)</b>  | 211                                      | <b>225</b>                  |  |  |  |

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

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

**Table 2.1.2: Performance measures for Outcome 1**

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

| <b>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.</b> |  |                                     |
|--|--|-------------------------------------|
| <b>Program 1.1- Regulation</b>   |  |                                     |
| To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.   |  |                                     |
| <b>Key Activities</b>  | Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> <li>• registering training providers to provide national qualifications</li> <li>• accrediting national courses to meet statutory requirements</li> <li>• delivering education activities relating to the regulation of RTOs and to support compliance</li> <li>• promoting provider capacity to deliver quality VET and continuously improve outcomes through effective self-assurance</li> <li>• analysing data, intelligence and information to identify and respond proportionately to risk</li> <li>• monitoring provider performance against applicable standards and obligations</li> <li>• deploying a range of compliance and enforcement actions</li> <li>• partnering with stakeholders to improve the impact and effectiveness of our regulatory activities</li> <li>• publishing information about our regulatory functions, outputs, decisions and insights about sector performance</li> <li>• publishing information about our performance</li> <li>• engaging with policy agencies and other stakeholders to support reform and improve regulatory outcomes.</li> </ul> |                                     |
| <b>Year</b>  | <b>Performance measures</b>  | <b>Expected Performance Results</b> |
| Current Year<br>2023–24  | ASQA delivers improved provider self-assurance and continuous quality improvement.   | On Track                            |
|  | ASQA regulation is best practice, integrated, risk-based and proportionate.  | On Track                            |
|  | ASQA's regulatory approach and performance is transparent and accountable.   | On Track                            |
|  | ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact ASQA is efficient, effective, and continuously improves.  | On Track                            |

| Year   | Performance measures   | Planned Performance Results  |
|--|--|--|
| Budget Year<br>2024–25   | <p>ASQA delivers improved provider self-assurance and continuous quality improvement.</p> <p>ASQA regulation is best practice, integrated, risk-based and proportionate.</p> <p>ASQA's regulatory approach and performance is transparent and accountable.</p> <p>ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact</p> <p>ASQA is efficient, effective, and continuously improves.</p> | <b>TARGET:</b> to achieve the performance targets set out in the ASQA Corporate Plan 2024–25 for each of the performance criteria. |
| Forward Estimates<br>2025–28   | As per 2024–25   | As per 2024–25   |
| Material changes to Program 1.1 resulting from 2024-25 Budget Measures: These measures may have been deemed as immaterial. |  |  |

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

ASQA has nil differences to report.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### *Budgeted departmental comprehensive income statement*

Expenses for 2024–25 are estimated to be \$52.2 million. This reflects an increase of \$3.7 million from estimated actual expenses for 2023–24.

ASQA's income statement reflects deficits across the forward estimates. The estimated deficit for 2024–25 is \$5.0 million. These deficits are predominantly attributable to the depreciation and amortisation expense for the year.

##### *Budgeted departmental balance sheet*

ASQA's net asset position of \$21.0 million for 2024–25 represents a decrease of \$0.1 million from the 2023–24 estimated actual. The accumulated deficit of \$29.7 million in the balance sheet predominately represents the accounting treatment applicable to depreciation expense.

Capital acquisitions in 2024–25 (as shown in Table 3.6) are predominantly planned to be \$9.8 million in buildings and \$4.3 million for enhancement of IT systems.

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

##### *Schedule of budgeted income and expense administered on behalf of Government*

The administered revenue estimate for 2024–25 is \$37.5 million, an increase of \$0.1 million from the estimated actual revenues from 2023–24.

### 3.2 Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 28,629                                   | 31,207                      | 31,675                                   | 32,443                                   | 33,339                                   |
| Suppliers  | 12,048                                   | 13,757                      | 13,467                                   | 12,650                                   | 9,313                                    |
| Depreciation and amortisation (a)  | 7,686                                    | 6,890                       | 4,647                                    | 3,611                                    | 3,724                                    |
| Finance costs  | 132                                      | 299                         | 74                                       | 146                                      | 146                                      |
| <b>Total expenses</b>  | <b>48,495</b>                            | <b>52,153</b>               | <b>49,863</b>                            | <b>48,850</b>                            | <b>46,522</b>                            |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Own-source revenue</b>  |  |                             |  |  |  |
| Other  | 50                                       | 50                          | 50                                       | 50                                       | 50                                       |
| <b>Total own-source revenue</b>  | <b>50</b>                                | <b>50</b>                   | <b>50</b>                                | <b>50</b>                                | <b>50</b>                                |
| <b>Total own-source income</b>   | <b>50</b>                                | <b>50</b>                   | <b>50</b>                                | <b>50</b>                                | <b>50</b>                                |
| <b>Net (cost of services)/contribution by services</b>                             | <b>(48,445)</b>                          | <b>(52,103)</b>             | <b>(49,813)</b>                          | <b>(48,800)</b>                          | <b>(46,472)</b>                          |
| Revenue from Government  | 43,284                                   | 47,117                      | 46,530                                   | 47,504                                   | 45,121                                   |
| <b>Surplus/(deficit) attributable to the Australian Government</b>                 | <b>(5,161)</b>                           | <b>(4,986)</b>              | <b>(3,283)</b>                           | <b>(1,296)</b>                           | <b>(1,351)</b>                           |
| <b>Total comprehensive income/(loss)</b>   | <b>(5,161)</b>                           | <b>(4,986)</b>              | <b>(3,283)</b>                           | <b>(1,296)</b>                           | <b>(1,351)</b>                           |
| <b>Total comprehensive income/(loss) attributable to the Australian Government</b> | <b>(5,161)</b>                           | <b>(4,986)</b>              | <b>(3,283)</b>                           | <b>(1,296)</b>                           | <b>(1,351)</b>                           |

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

**Note: Impact of net cash appropriation arrangements**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Total comprehensive income/(loss)</b>   |  |                             |  |  |  |
| <b>- as per statement of Comprehensive Income</b>  | <b>(5,161)</b>                           | <b>(4,986)</b>              | <b>(3,283)</b>                           | <b>(1,296)</b>                           | <b>(1,351)</b>                           |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 5,100                                    | 4,774                       | 2,999                                    | 1,539                                    | 1,539                                    |
| plus: depreciation/amortisation expenses for ROU assets (b)  | 2,586                                    | 2,116                       | 1,648                                    | 2,072                                    | 2,185                                    |
| less: lease principal repayments (b)   | 2,525                                    | 1,904                       | 1,364                                    | 2,315                                    | 2,373                                    |
| <b>Net Cash Operating Surplus/ (Deficit)</b>   | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

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 (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

- (b) Applies to leases under AASB 16 Leases.



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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 324                                      | 324                         | 324                                      | 324                                      | 324                                      |
| Trade and other receivables               | 16,614                                   | 19,290                      | 19,285                                   | 19,285                                   | 19,285                                   |
| <b>Total financial assets</b>             | <b>16,938</b>                            | <b>19,614</b>               | <b>19,609</b>                            | <b>19,609</b>                            | <b>19,609</b>                            |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 8,127                                    | 14,789                      | 11,963                                   | 9,498                                    | 6,925                                    |
| Property, plant and equipment             | 876                                      | 1,098                       | 919                                      | 923                                      | 937                                      |
| Intangibles                               | 9,770                                    | 10,550                      | 13,424                                   | 16,734                                   | 16,927                                   |
| Other non-financial assets                | 340                                      | 340                         | 340                                      | 340                                      | 340                                      |
| <b>Total non-financial assets</b>         | <b>19,113</b>                            | <b>26,777</b>               | <b>26,646</b>                            | <b>27,495</b>                            | <b>25,129</b>                            |
| <b>Total assets</b>                       | <b>36,051</b>                            | <b>46,391</b>               | <b>46,255</b>                            | <b>47,104</b>                            | <b>44,738</b>                            |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 3,795                                    | 9,136                       | 9,136                                    | 9,136                                    | 9,136                                    |
| Other payables                            | 857                                      | 857                         | 857                                      | 857                                      | 857                                      |
| <b>Total payables</b>                     | <b>4,652</b>                             | <b>9,993</b>                | <b>9,993</b>                             | <b>9,993</b>                             | <b>9,993</b>                             |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 3,741                                    | 8,796                       | 7,432                                    | 5,117                                    | 2,744                                    |
| <b>Total interest bearing liabilities</b> | <b>3,741</b>                             | <b>8,796</b>                | <b>7,432</b>                             | <b>5,117</b>                             | <b>2,744</b>                             |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employee provisions                       | 6,104                                    | 6,104                       | 6,104                                    | 6,104                                    | 6,104                                    |
| Other provisions                          | 469                                      | 469                         | 469                                      | 469                                      | 469                                      |
| <b>Total provisions</b>                   | <b>6,573</b>                             | <b>6,573</b>                | <b>6,573</b>                             | <b>6,573</b>                             | <b>6,573</b>                             |
| <b>Total liabilities</b>                  | <b>14,966</b>                            | <b>25,362</b>               | <b>23,998</b>                            | <b>21,683</b>                            | <b>19,310</b>                            |
| <b>Net assets</b>                         | <b>21,085</b>                            | <b>21,029</b>               | <b>22,257</b>                            | <b>25,421</b>                            | <b>25,428</b>                            |
| <b>EQUITY*</b>                            |  |                             |  |  |  |
| <b>Parent entity interest</b>             |  |                             |  |  |  |
| Contributed equity                        | 44,496                                   | 49,426                      | 53,937                                   | 58,397                                   | 59,755                                   |
| Reserves                                  | 1,272                                    | 1,272                       | 1,272                                    | 1,272                                    | 1,272                                    |
| Retained surplus (accumulated deficit)    | (24,683)                                 | (29,669)                    | (32,952)                                 | (34,248)                                 | (35,599)                                 |
| <b>Total parent entity interest</b>       | <b>21,085</b>                            | <b>21,029</b>               | <b>22,257</b>                            | <b>25,421</b>                            | <b>25,428</b>                            |
| <b>Total equity</b>                       | <b>21,085</b>                            | <b>21,029</b>               | <b>22,257</b>                            | <b>25,421</b>                            | <b>25,428</b>                            |

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2024</b>                             |                                |   |                             |   |                           |
| Balance carried forward from<br>previous period                      | (24,683)                       | 1,272                                     | -                           | 44,496                                      | 21,085                    |
| <b>Adjusted opening balance</b>                                      | <b>(24,683)</b>                | <b>1,272</b>                              | <b>-</b>                    | <b>44,496</b>                               | <b>21,085</b>             |
| <b>Comprehensive income</b>  |                                |   |                             |   |                           |
| Surplus/(deficit) for the period                                     | (4,986)                        | -   | -                           | -   | (4,986)                   |
| <b>Total comprehensive income</b>                                    | <b>(4,986)</b>                 | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>(4,986)</b>            |
| <b>Transactions with owners</b>                                      |                                |   |                             |   |                           |
| <b>Contributions by owners</b>                                       |                                |   |                             |   |                           |
| Departmental Capital Budget (DCB)                                    | -                              | -   | -                           | 4,930                                       | 4,930                     |
| <b>Sub-total transactions with<br/>owners</b>                        | <b>-</b>                       | <b>-</b>                                  | <b>-</b>                    | <b>4,930</b>                                | <b>4,930</b>              |
| <b>Estimated closing balance as at<br/>30 June 2025</b>              | <b>(29,669)</b>                | <b>1,272</b>                              | <b>-</b>                    | <b>49,426</b>                               | <b>21,029</b>             |
| <b>Closing balance attributable to<br/>the Australian Government</b> | <b>(29,669)</b>                | <b>1,272</b>                              | <b>-</b>                    | <b>49,426</b>                               | <b>21,029</b>             |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 41,517                                   | 44,441                      | 46,535                                   | 47,504                                   | 45,121                                   |
| <b>Total cash received</b>  | <b>41,517</b>                            | <b>44,441</b>               | <b>46,535</b>                            | <b>47,504</b>                            | <b>45,121</b>                            |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 28,629                                   | 31,207                      | 31,675                                   | 32,443                                   | 33,339                                   |
| Suppliers   | 10,230                                   | 8,366                       | 13,417                                   | 12,600                                   | 9,263                                    |
| Interest payments on lease liability                                | 132                                      | 299                         | 74                                       | 146                                      | 146                                      |
| <b>Total cash used</b>  | <b>38,991</b>                            | <b>39,872</b>               | <b>45,166</b>                            | <b>45,189</b>                            | <b>42,748</b>                            |
| <b>Net cash from/(used by) operating activities</b>                 | <b>2,526</b>                             | <b>4,569</b>                | <b>1,369</b>                             | <b>2,315</b>                             | <b>2,373</b>                             |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 4,464                                    | 7,595                       | 4,516                                    | 4,460                                    | 1,358                                    |
| <b>Total cash used</b>  | <b>4,464</b>                             | <b>7,595</b>                | <b>4,516</b>                             | <b>4,460</b>                             | <b>1,358</b>                             |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(4,464)</b>                           | <b>(7,595)</b>              | <b>(4,516)</b>                           | <b>(4,460)</b>                           | <b>(1,358)</b>                           |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | 4,463                                    | 4,930                       | 4,511                                    | 4,460                                    | 1,358                                    |
| <b>Total cash received</b>  | <b>4,463</b>                             | <b>4,930</b>                | <b>4,511</b>                             | <b>4,460</b>                             | <b>1,358</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Principal payments on lease liability                               | 2,525                                    | 1,904                       | 1,364                                    | 2,315                                    | 2,373                                    |
| <b>Total cash used</b>  | <b>2,525</b>                             | <b>1,904</b>                | <b>1,364</b>                             | <b>2,315</b>                             | <b>2,373</b>                             |
| <b>Net cash from/(used by) financing activities</b>                 | <b>1,938</b>                             | <b>3,026</b>                | <b>3,147</b>                             | <b>2,145</b>                             | <b>(1,015)</b>                           |
| <b>Net increase/(decrease) in cash held</b>                         | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash and cash equivalents at the beginning of the reporting period  | 324                                      | 324                         | 324                                      | 324                                      | 324                                      |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>324</b>                               | <b>324</b>                  | <b>324</b>                               | <b>324</b>                               | <b>324</b>                               |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 3,306                                    | 4,930                       | 4,511                                    | 4,460                                    | 1,358                                    |
| Equity injections - Bill 2   | 1,157                                    | -                           | -  | -  | -  |
| <b>Total new capital appropriations</b>                                      | <b>4,463</b>                             | <b>4,930</b>                | <b>4,511</b>                             | <b>4,460</b>                             | <b>1,358</b>                             |
| <b>Provided for:</b>   |  |                             |  |  |  |
| Purchase of non-financial assets   | 4,463                                    | 4,930                       | 4,511                                    | 4,460                                    | 1,358                                    |
| <b>Total items</b>   | <b>4,463</b>                             | <b>4,930</b>                | <b>4,511</b>                             | <b>4,460</b>                             | <b>1,358</b>                             |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded by capital appropriations (a)   | 1,157                                    | -                           | -  | -  | -  |
| Funded by capital appropriation - DCB (b)                                    | 3,306                                    | 4,930                       | 4,511                                    | 4,460                                    | 1,358                                    |
| <b>TOTAL</b>   | <b>4,463</b>                             | <b>4,930</b>                | <b>4,511</b>                             | <b>4,460</b>                             | <b>1,358</b>                             |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 4,463                                    | 4,930                       | 4,511                                    | 4,460                                    | 1,358                                    |
| <b>Total cash used to acquire assets</b>                                     | <b>4,463</b>                             | <b>4,930</b>                | <b>4,511</b>                             | <b>4,460</b>                             | <b>1,358</b>                             |

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|   | Buildings      | Other<br>property,<br>plant and<br>equipment | Computer<br>software and<br>intangibles | Total          |
|---|----------------|--|---|----------------|
|   | \$'000         | \$'000                                       | \$'000                                  | \$'000         |
| <b>As at 1 July 2024</b>  |                |  |   |                |
| Gross book value  | 6,422          | 1,816  | 31,857                                  | 40,095         |
| Gross book value - ROU assets   | 11,348         | -  | -                                       | 11,348         |
| Accumulated depreciation/<br>amortisation and impairment                              | (2,028)        | (940)  | (22,087)                                | (25,055)       |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets                  | (7,615)        | -  | -                                       | (7,615)        |
| <b>Opening net book balance</b>   | <b>8,127</b>   | <b>876</b>                                   | <b>9,770</b>                            | <b>18,773</b>  |
| <b>Capital asset additions</b>  |                |  |   |                |
| <b>Estimated expenditure on new<br/>or replacement assets</b>                         |                |  |   |                |
| By purchase - appropriation<br>ordinary annual services (a)                           | 2,854          | 446  | 4,295                                   | 7,595          |
| By purchase - other - ROU assets  | 6,959          | -  | -                                       | 6,959          |
| <b>Total additions</b>  | <b>9,813</b>   | <b>446</b>                                   | <b>4,295</b>                            | <b>14,554</b>  |
| <b>Other movements</b>  |                |  |   |                |
| Depreciation/amortisation expense   | (1,035)        | (224)  | (3,515)                                 | (4,774)        |
| Depreciation/amortisation on<br>ROU assets  | (2,116)        | -  | -                                       | (2,116)        |
| Disposals   |                |  |   |                |
| From disposal of entities or operations<br>(including restructuring) on ROU<br>assets | (3,753)        | -  | -                                       | (3,753)        |
| Other - ROU assets  | 3,753          | -  | -                                       | 3,753          |
| <b>Total other movements</b>  | <b>(3,151)</b> | <b>(224)</b>                                 | <b>(3,515)</b>                          | <b>(6,890)</b> |
| <b>As at 30 June 2025</b>   |                |  |   |                |
| Gross book value  | 9,276          | 2,262  | 36,152                                  | 47,690         |
| Gross book value - ROU assets   | 14,554         | -  | -                                       | 14,554         |
| Accumulated depreciation/<br>amortisation and impairment                              | (3,063)        | (1,164)                                      | (25,602)                                | (29,829)       |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets                  | -              | -  | -                                       | (5,978)        |
| <b>Closing net book balance</b>   | <b>20,767</b>  | <b>1,098</b>                                 | <b>10,550</b>                           | <b>26,437</b>  |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| Own-source revenue   |  |                             |  |  |  |
| Non-taxation revenue   |  |                             |  |  |  |
| Fees and fines   | 37,361                                   | 37,468                      | 36,622                                   | 36,622                                   | 36,622                                   |
| <b>Total non-taxation revenue</b>                                    | <b>37,361</b>                            | <b>37,468</b>               | <b>36,622</b>                            | <b>36,622</b>                            | <b>36,622</b>                            |
| <b>Total own-source revenue administered on behalf of Government</b> | <b>37,361</b>                            | <b>37,468</b>               | <b>36,622</b>                            | <b>36,622</b>                            | <b>36,622</b>                            |
| <b>Total own-sourced income administered on behalf of Government</b> | <b>37,361</b>                            | <b>37,468</b>               | <b>36,622</b>                            | <b>36,622</b>                            | <b>36,622</b>                            |
| Net (cost of)/contribution by services                               | (37,361)                                 | (37,468)                    | (36,622)                                 | (36,622)                                 | (36,622)                                 |
| <b>Surplus/(deficit) before income tax</b>                           | <b>37,361</b>                            | <b>37,468</b>               | <b>36,622</b>                            | <b>36,622</b>                            | <b>36,622</b>                            |
| <b>Surplus/(deficit) after income tax</b>                            | <b>37,361</b>                            | <b>37,468</b>               | <b>36,622</b>                            | <b>36,622</b>                            | <b>36,622</b>                            |
| <b>Total comprehensive income/(loss)</b>                             | <b>37,361</b>                            | <b>37,468</b>               | <b>36,622</b>                            | <b>36,622</b>                            | <b>36,622</b>                            |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>   |  |                             |  |  |  |
| <b>Financial assets</b>                                       |  |                             |  |  |  |
| Trade and other receivables                                   | 299                                      | 299                         | 299                                      | 299                                      | 299                                      |
| <b>Total financial assets</b>                                 | <b>299</b>                               | <b>299</b>                  | <b>299</b>                               | <b>299</b>                               | <b>299</b>                               |
| <b>Total assets administered on behalf of Government</b>      | <b>299</b>                               | <b>299</b>                  | <b>299</b>                               | <b>299</b>                               | <b>299</b>                               |
| <b>LIABILITIES</b>  |  |                             |  |  |  |
| <b>Provisions</b>   |  |                             |  |  |  |
| Other provisions  | 418                                      | 418                         | 418                                      | 418                                      | 418                                      |
| <b>Total provisions</b>                                       | <b>418</b>                               | <b>418</b>                  | <b>418</b>                               | <b>418</b>                               | <b>418</b>                               |
| <b>Total liabilities administered on behalf of Government</b> | <b>418</b>                               | <b>418</b>                  | <b>418</b>                               | <b>418</b>                               | <b>418</b>                               |
| <b>Net assets/(liabilities)</b>                               | <b>(119)</b>                             | <b>(119)</b>                | <b>(119)</b>                             | <b>(119)</b>                             | <b>(119)</b>                             |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                 |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Sales of goods and rendering of services                    | 37,718                                   | 37,825                      | 36,979                                   | 36,979                                   | 36,979                                   |
| <b>Total cash received</b>                                  | <b>37,718</b>                            | <b>37,825</b>               | <b>36,979</b>                            | <b>36,979</b>                            | <b>36,979</b>                            |
| <b>Cash used</b>  |  |                             |  |  |  |
| <b>Net cash from/(used by) operating activities</b>         | <b>37,718</b>                            | <b>37,825</b>               | <b>36,979</b>                            | <b>36,979</b>                            | <b>36,979</b>                            |
| Cash from Official Public Account for:                      |  |                             |  |  |  |
| - Appropriations  | 357                                      | 357                         | 357                                      | 357                                      | 357                                      |
| <b>Total cash from Official Public Account</b>              | <b>357</b>                               | <b>357</b>                  | <b>357</b>                               | <b>357</b>                               | <b>357</b>                               |
| Cash to Official Public Account for:                        |  |                             |  |  |  |
| - Appropriations  | (37,718)                                 | (37,825)                    | (36,979)                                 | (36,979)                                 | (36,979)                                 |
| <b>Total cash to Official Public Account</b>                | <b>(37,718)</b>                          | <b>(37,825)</b>             | <b>(36,979)</b>                          | <b>(36,979)</b>                          | <b>(36,979)</b>                          |
| <b>Cash and cash equivalents at end of reporting period</b> | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.



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

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

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



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

## **Entity resources and planned performance**



# Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

|   |            |
|---|------------|
| <b>Section 1: Entity overview and resources .....</b>     | <b>117</b> |
| 1.1 Strategic direction statement.....                    | 117        |
| 1.2 Entity resource statement.....                        | 120        |
| 1.3 Budget measures .....                                 | 123        |
| <b>Section 2: Outcomes and planned performance .....</b>  | <b>124</b> |
| 2.1 Budgeted expenses and performance for Outcome 1 ..... | 125        |
| <b>Section 3: Budgeted financial statements.....</b>      | <b>130</b> |
| 3.1 Budgeted financial statements .....                   | 130        |
| 3.2 Budgeted financial statements tables.....             | 132        |



# Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

#### 1.1.1 Comcare

##### *About Comcare*

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

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

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

##### *Comcare's purpose and priorities*

Comcare's purpose is to *promote and enable safe and healthy work*. Comcare has revised its strategic direction for 2024–25 and will focus on two strategic priorities to deliver on its purpose:

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

Comcare's new strategic priorities focus the Agency's efforts and investments towards becoming a leader in prevention of psychological injuries in particular, and increasing our influence, through sharing insights to more effectively drive positive change with employers and employees. Comcare aims to improve return to work outcomes focusing on psychological injuries, actively share learnings and resources and partner with its stakeholders to provide support and interventions that better meet the recovery needs of employees.

The strategic priorities will be enabled by:

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

These enabling priorities focus on building Comcare’s foundational capability to become a data-led organisation, with strong alignment on its purpose and clear governance. Comcare also aspires to use feedback and insights from clients’ preferences to shape strategy, embed positive connections and co-design accessible services.

Comcare’s focus for 2024–25 will be on embedding its new strategic priorities and managing legislative change. Comcare will work with the Department of Employment and Workplace Relations to embed changes to the SRC Act and WHS Act resulting from the *Fair Work Legislation Amendment (Closing Loopholes) Act 2023* and review of the model Work Health and Safety (WHS) Laws.

Comcare will provide support to the Department of Employment and Workplace Relations, as required, for the review of the SRC Act announced under the 2023–24 Mid-Year Economic and Fiscal Outlook. The review will address all aspects of the scheme, including governance, usability and entitlements, and provide recommendations to modernise and futureproof the scheme.

### **1.1.2 Seafarers Safety, Rehabilitation and Compensation 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).

#### ***The Seacare Authority’s purposes and priorities***

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

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

The Seacare Authority 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**

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

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

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

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

**Table 1.1.1: Comcare resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|  | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|--|--|-------------------------------|
| <b>Opening balance/cash reserves at 1 July</b>       | 435,278  | 408,591                       |
| <b>Funds from Government</b>                         |  |                               |
| Annual appropriations - ordinary annual services (a) |  |                               |
| Outcome 1  | 6,029  | 6,679                         |
| Total annual appropriations                          | 6,029  | 6,679                         |
| Amounts received from related entities               |  |                               |
| Amounts from portfolio department (b)                | 53,617   | 50,921                        |
| Total amounts received from related entities         | 53,617   | 50,921                        |
| <b>Total funds from Government</b>                   | <b>59,646</b>                                    | <b>57,600</b>                 |
| <b>Funds from industry sources</b>                   |  |                               |
| Licence fees   | 22,169   | 28,240                        |
| <b>Total funds from industry sources</b>             | <b>22,169</b>                                    | <b>28,240</b>                 |
| <b>Funds from other sources</b>                      |  |                               |
| Interest   | 26,259   | 24,773                        |
| Sale of goods and services                           | 4,094  | 4,339                         |
| Regulatory contributions                             | 22,634   | 28,769                        |
| Workers' compensation premiums                       | 205,904  | 240,997                       |
| <b>Total funds from other sources</b>                | <b>258,891</b>                                   | <b>298,878</b>                |
| <b>Total net resourcing for Comcare</b>              | <b>775,984</b>                                   | <b>793,309</b>                |
|  |  |                               |
| <b>Average staffing level (number)</b>               | 642  | 646                           |

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Comcare is not directly appropriated as a corporate Commonwealth entity. Grants from its portfolio department include special appropriations under the *Safety Rehabilitation and Compensation Act 1988* for the payment of pre-premium costs and the *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* for asbestos-related claims settlements. In 2023–24, the amounts received from the portfolio department was reduced by \$5.284 million due to the return of excess funds received in 2022–23.

**Table 1.1.2: Seacare Authority resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|   | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Administered</b>                           |  |                               |
| Special accounts                              |  |                               |
| Opening balance                               | 1,607  | 2,585                         |
| Appropriation receipts (a)                    | 900  |                               |
| Non-appropriation receipts                    | 229  | 169                           |
| Total special account receipts                | 2,736  | 2,754                         |
| <b>Total administered resourcing</b>          | <b>2,736</b>                                     | <b>2,754</b>                  |
| <b>Total resourcing for Seacare Authority</b> | <b>2,736</b>                                     | <b>2,754</b>                  |
| <hr/>   |  |                               |
| <b>Average staffing level (number)</b>        | 2023-24<br>-                                     | 2024-25<br>-                  |

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 appropriations.

### 1.3 Budget measures

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

**Table 1.2: Comcare 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|   | Program | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Payment measures</b>                           |         |                   |                   |                   |                   |                   |
| APS Capability Reinvestment                       |         |                   |                   |                   |                   |                   |
| Fund: 2024-25 projects funded under round two (a) | 1.1     |                   |                   |                   |                   |                   |
| Administered payment                              |         | -                 | -                 | -                 | -                 | -                 |
| Departmental payment                              |         | -                 | 507               | -                 | -                 | -                 |
| <b>Total</b>                                      |         | -                 | <b>507</b>        | -                 | -                 | -                 |
| Savings from External Labour - extension (b)      | 1.1     |                   |                   |                   |                   |                   |
| Administered payment                              |         | -                 | -                 | -                 | -                 | -                 |
| Departmental payment                              |         | -                 | (5)               | (5)               | (6)               | (40)              |
| <b>Total</b>                                      |         | -                 | <b>(5)</b>        | <b>(5)</b>        | <b>(6)</b>        | <b>(40)</b>       |
| <b>Total payment measures</b>                     |         |                   |                   |                   |                   |                   |
| Administered                                      |         | -                 | -                 | -                 | -                 | -                 |
| Departmental                                      |         | -                 | 502               | (5)               | (6)               | (40)              |
| <b>Total</b>                                      |         | -                 | <b>502</b>        | <b>(5)</b>        | <b>(6)</b>        | <b>(40)</b>       |

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) The lead entity for measure titled *APS Capability Reinvestment Fund: 2024–25 projects funded under round two* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

**Comcare**

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

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

**Seacare Authority**

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

### Outcome 1: Promote and enable safe and healthy work

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

| Outcome 1: Promote and enable safe and healthy work        |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 1.1: Comcare Departmental</b>                   |  |                             |  |  |  |
| Revenue from Government                                    |  |                             |  |  |  |
| Ordinary annual services<br>(Appropriation Bill No. 1)     | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| Grants received from portfolio department                  | 53,617                                   | 50,921                      | 49,632                                   | 47,824                                   | 47,048                                   |
| Expenses not requiring<br>appropriation in the budget year | (2,244)                                  | (3,449)                     | (3,161)                                  | (3,162)                                  | (3,301)                                  |
| Revenues from industry sources                             | 22,169                                   | 28,240                      | 29,367                                   | 29,019                                   | 29,481                                   |
| Revenues from other independent<br>sources                 | 258,891                                  | 298,878                     | 292,600                                  | 296,090                                  | 300,823                                  |
| <b>Total expenses for Program 1.1</b>                      | <b>338,462</b>                           | <b>381,269</b>              | <b>374,690</b>                           | <b>376,133</b>                           | <b>380,489</b>                           |
| <b>Outcome 1 totals by resource type</b>                   |  |                             |  |  |  |
| Revenue from Government                                    |  |                             |  |  |  |
| Ordinary annual services                                   | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| Grants received from portfolio department                  | 53,617                                   | 50,921                      | 49,632                                   | 47,824                                   | 47,048                                   |
| Expenses not requiring<br>appropriation in the budget year | (2,244)                                  | (3,449)                     | (3,161)                                  | (3,162)                                  | (3,301)                                  |
| Revenues from industry sources                             | 22,169                                   | 28,240                      | 29,367                                   | 29,019                                   | 29,481                                   |
| Revenues from other independent<br>sources                 | 258,891                                  | 298,878                     | 292,600                                  | 296,090                                  | 300,823                                  |
| <b>Total expenses for Outcome 1</b>                        | <b>338,462</b>                           | <b>381,269</b>              | <b>374,690</b>                           | <b>376,133</b>                           | <b>380,489</b>                           |
|  | 2023-24                                  | 2024-25                     |  |  |  |
| <b>Average staffing level (number)</b>                     | 642                                      | 646                         |  |  |  |

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

**Table 2.1.2: Performance measures for Outcome 1 - Comcare**

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

| Outcome 1 – Promote and enable safe and healthy work |  |                              |
|--|--|------------------------------|
| <b>Key Activities (a)</b>                            | <ul style="list-style-type: none"> <li>• Be a leader in prevention of psychological injuries in particular, and increase our influence, appropriately sharing insights to more effectively drive positive change with employers and employees</li> <li>• Improve return to work outcomes focusing on psychological injuries, influencing and collaborating to deliver support and interventions that better meet the recovery needs of employees</li> <li>• Uplift technological capabilities to enable easy access to meaningful insights from data that support both strategic decisions and day-to-day operations and transparent and consistent engagement</li> <li>• Reinforce the organisation's purpose, with impact through empowered leadership and decision making at all levels and optimise our governance, performance, funding and resource allocation models</li> <li>• Uplift our organisational capability to co-design and deliver services that anticipate and meet client needs and adapt to changing circumstances</li> </ul> |                              |
| Year   | Performance measures   | Expected Performance Results |
| Current Year<br>2023–24                              | Provide quality services to all Comcare stakeholders   | Assessment – on track        |
|  | Consistently manage Commonwealth asbestos-related disease claims with more equitable and efficient outcomes  | Assessment – on track        |
|  | Build and embed better regulatory practice into Comcare's work health and safety regulatory activities   | Assessment – on track        |
|  | AAT litigation program resolves disputes promptly and with integrity   | Assessment – on track        |
|  | Deliver contemporary education and engagement services that promote and enable safe and healthy work   | Assessment – on track        |
|  | Design and deliver innovative and prevention focused initiatives that promote and enable safe and healthy work   | Assessment – on track        |
|  | Proactive regulatory activity is targeted and prevention focused   | Assessment – on track        |
|  | Drive national work health and safety compliance using a targeted, risk-based approach   | Assessment – on track        |
|  | Undertake strategic and collaborative initiatives to promote and enable safe and healthy work  | Assessment – on track        |
|  | The Comcare scheme identifies and adopts better practices which enable and promote safe and healthy work   | Assessment – on track        |



| Year  | Performance measures  | Expected Performance Results   |
|---|---|--|
| Current Year<br>2023–24   | The Comcare scheme is sustainable as evidenced through outcomes achieved by scheme participants (including financial and return to work outcomes) | Assessment – on track  |
|   | Comcare's workforce is engaged, capable and supported in their mental health and wellbeing  | Assessment – on track  |
| Year  | Performance measures  | Planned Performance Results  |
| Budget Year<br>2024–25  | <i>Evaluation confirms planned outcomes of targeted prevention initiatives are achieved and inform insights to share with the jurisdiction</i>    | <i>Design and implement an evaluation framework to measure positive change in employers and employees</i>  |
|   | <i>Average Commonwealth premium rate</i>  | <i>1% of payroll or lower</i>  |
|   | <i>% of entities that report improved work health and safety practices as a result of Comcare's compliance and enforcement activities</i>         | <i>Establish a baseline and define targets for 2025–26 and beyond</i>  |
|   | <i>% of determinations on injury and disease claims for compensation are made within statutory timeframes</i>                                     | a) 100% of determinations made for injury claims are made within 20 calendar days<br>b) 100% of decisions made for disease claims are made within 60 calendar days |
|   | <i>% return to work rate</i>  | <i>85% for accepted claims initially determined within the previous 24 months</i>  |
|   | <i>Maturity rating against Comcare's Data &amp; Analytics Maturity Model</i>  | <i>Data maturity rating of level 2 or above</i>  |
|   | <i>% of stakeholders that report satisfaction with access to our data and reporting products</i>  | <i>Establish a baseline and define targets for 2025–26 and beyond</i>  |
|   | <i>Leadership index ratings based on the APS Employee Census and internal pulse polls</i>   | <i>Establish a baseline and define targets for 2025–26 and beyond</i>  |
|   | <i>Employee engagement with Comcare's purpose and objectives scores based on the APS Employee Census and internal pulse polls</i>                 | <i>Establish a baseline and define targets for 2025–26 and beyond</i>  |
|   | <i>Minimum funding ratio</i>  | <i>110%</i>  |
|   | <i>Administrative cost ratio</i>  | <i>15–25%</i>  |
|   | <i>% overall client satisfaction with services</i>  | a) Employer satisfaction rating of 75%<br>b) Design a new mechanism for measuring employee satisfaction  |
|   | <i>Maturity rating against a client service design and delivery maturity model</i>  | <i>Client service design and delivery maturity model identified, and baseline maturity rating obtained to define targets for 2025–26 and beyond</i>                |
| Forward Estimates<br>2025–28  | As per 2024–25  | To be confirmed when baselines against new measures have been established  |
| Material changes to Outcome 1 resulting from 2024–25 Budget Measures: Nil |   |  |

(a) Comcare have defined new strategic priorities, key activities and performance measures for 2024–25 that will be reflected in Comcare's Corporate Plan 2024–25.

**Table 2.1.2: Performance measures for Outcome 1 – Seacare Authority**

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

| <b>Outcome 1 – Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme and maintain a scheme safety net that is able to meet its liabilities.</b> |   |                                     |
|---|---|-------------------------------------|
| <b>Key Activities</b>   | <ul style="list-style-type: none"> <li>• Monitor the operation of the OHS(MI) Act and promote compliance</li> <li>• Proactively engage with the jurisdiction on safety issues, including activities undertaken against the Seacare Authority/Australian Maritime Safety Authority Occupational Health and Safety Plan</li> <li>• Promote better practice occupational health and safety through information and guidance and other agreed cost neutral initiatives</li> <li>• Drive improvement in return to work outcomes in the scheme through collaboration with health experts, providers and scheme stakeholders</li> <li>• Promote better practice claims management through provision of relevant information for employees and employers to improve decision making and dispute resolution</li> <li>• Educate scheme stakeholders to facilitate compliance with legislated reporting and payment obligations</li> <li>• Undertake a biennial (or more frequent if required) actuarial review of the Fund to determine an appropriate reserve target and levy rate</li> <li>• Monitor potential liabilities or other factors that may reduce the Fund and ensure appropriate actions are taken in a timely manner</li> </ul> |                                     |
| <b>Year</b>   | <b>Performance measures</b>   | <b>Expected Performance Results</b> |
| Current Year<br>2023–24   | The Seacare Authority promotes healthy and safe workplaces  | Assessment – on track               |
|   | The Seacare Authority promotes timely rehabilitation and compensation   | Assessment – on track               |
|   | The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities   | Assessment – on track               |

| Year  | Performance measures  | Planned Performance Results   |
|---|---|---|
| Budget Year<br>2024–25  | The Seacare Authority promotes healthy and safe workplaces                                    | <ol style="list-style-type: none"> <li>1. Seacare Members and scheme participants have reporting available on scheme OHS performance to allow for identification and review of trends and opportunities to promote health and safety</li> <li>2. Action taken in accordance with the OHS Plan and otherwise as required</li> <li>3. The Seacare Authority has policies and guidance which are adapted to health and safety needs of scheme participants</li> </ol>        |
|   | The Seacare Authority promotes timely rehabilitation and compensation                         | <ol style="list-style-type: none"> <li>1. Action is taken by the Seacare Authority to promote appropriate and timely rehabilitation and compensation activities</li> <li>2. Feedback indicates that scheme stakeholders are, on average, satisfied with the availability, currency and content of guidance on claims management</li> <li>3. Employer reporting obligations under the Seafarers Act and Levy Collection Act provided within required timeframes</li> </ol> |
|   | The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities | <ol style="list-style-type: none"> <li>1. Target cash reserve and recommended levy rate reviewed and determined (as appropriate) at a quarterly meeting of the Seacare Authority</li> <li>2. Full and proper payment of levies and reporting of berths by employers as required by the Seafarers Act and Levy Collection Act</li> <li>3. Factors that may reduce the Fund are identified, monitored and appropriate action taken</li> </ol>                               |
| Forward Estimates<br>2025–28  | As per 2024–25  | As per 2024–25  |
| Material changes to Outcome 1 resulting from 2024–25 Budget Measures: Nil |   |   |

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

The difference between the available resources shown in Table 1.1: Comcare Resource Statement and Table 3.1: Comprehensive Income Statement is due to prior year amounts available in 2024–25, and non-cash movements in the value of the workers' compensation claims liability and notional interest receipts. The prior year amounts relate to retained premium funds, which are held to discharge future premium claims liabilities. Table 3.2: Budgeted Departmental Balance Sheet also includes significant financial assets (appropriations receivable) which will fund claim payments over the lifetime of the outstanding claims liabilities.

### 3.1.2 Explanatory notes and analysis of budgeted financial statements

#### *Income*

Comcare's total income in 2024–25 is \$381.3 million, compared to \$338.5 million in 2023–24 (an increase of \$42.8 million).

#### *Expenses*

Comcare's total expenses in 2024–25 is \$381.3 million, compared to \$338.5 million in 2023–24 (an increase of \$42.8 million).

#### *Operating result*

Comcare has budgeted for a break-even operating result in 2024–25.

#### *Cash*

Comcare's cash and cash equivalents increased in 2024–25 from \$408.6 million to \$422.5 million (by \$13.9 million), as premium related income was higher than premium related expenses.

#### *Claims liability*

Comcare has three separate claims liabilities:

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

In the 2024–25 Portfolio Budget Statements, all claims liability provisions are based on independent actuarial valuations on the basis of the central estimate plus a risk margin that would achieve a 75 per cent probability of sufficiency.

### 3.2 Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 87,708                                   | 92,705                      | 96,881                                   | 100,169                                  | 103,567                                  |
| Suppliers  | 43,645                                   | 42,371                      | 38,708                                   | 34,840                                   | 32,641                                   |
| Depreciation and amortisation                                      | 10,917                                   | 11,629                      | 11,629                                   | 11,629                                   | 11,609                                   |
| Finance costs  | 143                                      | 135                         | 104                                      | 72                                       | 36                                       |
| Write-down and impairment of assets                                | (56,087)                                 | (6,271)                     | (16,284)                                 | (23,395)                                 | (31,792)                                 |
| Claims payments  | 220,641                                  | 226,918                     | 231,746                                  | 236,547                                  | 242,409                                  |
| Claims - movement in liabilities                                   | 31,495                                   | 13,782                      | 11,906                                   | 16,271                                   | 22,019                                   |
| <b>Total expenses</b>  | <b>338,462</b>                           | <b>381,269</b>              | <b>374,690</b>                           | <b>376,133</b>                           | <b>380,489</b>                           |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Own-source revenue</b>  |  |                             |  |  |  |
| Sale of goods and rendering of services                            | 4,094                                    | 4,339                       | 2,387                                    | 3,364                                    | 2,387                                    |
| Licence fees   | 22,169                                   | 28,240                      | 29,367                                   | 29,019                                   | 29,481                                   |
| Regulatory contributions   | 22,634                                   | 28,769                      | 29,917                                   | 29,562                                   | 30,033                                   |
| Interest   | 26,259                                   | 24,773                      | 20,148                                   | 16,316                                   | 14,855                                   |
| Grants received from portfolio department                          | 53,617                                   | 50,921                      | 49,632                                   | 47,824                                   | 47,048                                   |
| Workers' compensation premiums                                     | 205,904                                  | 240,997                     | 240,148                                  | 246,848                                  | 253,548                                  |
| <b>Total own-source revenue</b>                                    | <b>334,677</b>                           | <b>378,039</b>              | <b>371,599</b>                           | <b>372,933</b>                           | <b>377,352</b>                           |
| <b>Gains</b>   |  |                             |  |  |  |
| Other receivables  | (2,244)                                  | (3,449)                     | (3,161)                                  | (3,162)                                  | (3,301)                                  |
| <b>Total gains</b>   | <b>(2,244)</b>                           | <b>(3,449)</b>              | <b>(3,161)</b>                           | <b>(3,162)</b>                           | <b>(3,301)</b>                           |
| <b>Total own-source income</b>                                     | <b>332,433</b>                           | <b>374,590</b>              | <b>368,438</b>                           | <b>369,771</b>                           | <b>374,051</b>                           |
| <b>Net (cost of)/contribution by services</b>                      | <b>(6,029)</b>                           | <b>(6,679)</b>              | <b>(6,252)</b>                           | <b>(6,362)</b>                           | <b>(6,438)</b>                           |
| Revenue from Government  | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| <b>Surplus/(deficit) attributable to the Australian Government</b> | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 408,591                                  | 422,533                     | 423,680                                  | 422,254                                  | 418,080                                  |
| Trade and other receivables               | 2,189,771                                | 2,192,594                   | 2,205,717                                | 2,225,951                                | 2,254,442                                |
| Other financial assets                    | 12,000                                   | 12,000                      | 12,000                                   | 12,000                                   | 12,000                                   |
| <b>Total financial assets</b>             | <b>2,610,362</b>                         | <b>2,627,127</b>            | <b>2,641,397</b>                         | <b>2,660,205</b>                         | <b>2,684,522</b>                         |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 23,848                                   | 18,654                      | 18,615                                   | 12,422                                   | 4,620                                    |
| Property, plant and equipment             | 4,981                                    | 4,821                       | 5,103                                    | 5,565                                    | 6,077                                    |
| Intangibles                               | 8,643                                    | 7,079                       | 5,040                                    | 3,001                                    | 962                                      |
| Other non-financial assets                | 1,238                                    | 1,238                       | 1,238                                    | 1,238                                    | 1,238                                    |
| <b>Total non-financial assets</b>         | <b>38,710</b>                            | <b>31,792</b>               | <b>29,996</b>                            | <b>22,226</b>                            | <b>12,897</b>                            |
| <b>Total assets</b>                       | <b>2,649,072</b>                         | <b>2,658,919</b>            | <b>2,671,393</b>                         | <b>2,682,431</b>                         | <b>2,697,419</b>                         |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 5,758                                    | 5,758                       | 5,757                                    | 5,757                                    | 5,757                                    |
| Other payables                            | 3,222                                    | 3,221                       | 3,221                                    | 3,221                                    | 3,221                                    |
| <b>Total payables</b>                     | <b>8,980</b>                             | <b>8,979</b>                | <b>8,978</b>                             | <b>8,978</b>                             | <b>8,978</b>                             |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 20,839                                   | 16,905                      | 17,474                                   | 12,241                                   | 5,210                                    |
| <b>Total interest bearing liabilities</b> | <b>20,839</b>                            | <b>16,905</b>               | <b>17,474</b>                            | <b>12,241</b>                            | <b>5,210</b>                             |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employee provisions                       | 15,221                                   | 15,221                      | 15,221                                   | 15,221                                   | 15,221                                   |
| Other provisions                          | 2,579,571                                | 2,593,353                   | 2,605,259                                | 2,621,530                                | 2,643,549                                |
| <b>Total provisions</b>                   | <b>2,594,792</b>                         | <b>2,608,574</b>            | <b>2,620,480</b>                         | <b>2,636,751</b>                         | <b>2,658,770</b>                         |
| <b>Total liabilities</b>                  | <b>2,624,611</b>                         | <b>2,634,458</b>            | <b>2,646,932</b>                         | <b>2,657,970</b>                         | <b>2,672,958</b>                         |
| <b>Net assets</b>                         | <b>24,461</b>                            | <b>24,461</b>               | <b>24,461</b>                            | <b>24,461</b>                            | <b>24,461</b>                            |
| <b>EQUITY*</b>                            |  |                             |  |  |  |
| <b>Parent entity interest</b>             |  |                             |  |  |  |
| 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                                    |
| <b>Total parent entity interest</b>       | <b>24,461</b>                            | <b>24,461</b>               | <b>24,461</b>                            | <b>24,461</b>                            | <b>24,461</b>                            |
| <b>Total equity</b>                       | <b>24,461</b>                            | <b>24,461</b>               | <b>24,461</b>                            | <b>24,461</b>                            | <b>24,461</b>                            |

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2024</b>                             |                                |   |                             |   |                           |
| Balance carried forward from<br>previous period                      | 7,469                          | 9,275                                     | -                           | 7,717                                       | 24,461                    |
| <b>Adjusted opening balance</b>                                      | <b>7,469</b>                   | <b>9,275</b>                              | <b>-</b>                    | <b>7,717</b>                                | <b>24,461</b>             |
| <b>Estimated closing balance as at<br/>30 June 2025</b>              | <b>7,469</b>                   | <b>9,275</b>                              | <b>-</b>                    | <b>7,717</b>                                | <b>24,461</b>             |
| <b>Closing balance attributable to<br/>the Australian Government</b> | <b>7,469</b>                   | <b>9,275</b>                              | <b>-</b>                    | <b>7,717</b>                                | <b>24,461</b>             |

Prepared on Australian Accounting Standards basis.



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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 6,029                                    | 6,679                       | 6,252                                    | 6,362                                    | 6,438                                    |
| Receipts from Government  | 53,617                                   | 50,921                      | 49,632                                   | 47,824                                   | 47,048                                   |
| Sale of goods and rendering of services                             | 48,896                                   | 61,348                      | 61,671                                   | 61,945                                   | 61,901                                   |
| Interest  | 26,259                                   | 24,773                      | 20,148                                   | 16,316                                   | 14,855                                   |
| GST receipt from customers  | 16,133                                   | 16,239                      | 16,239                                   | 16,239                                   | 16,239                                   |
| Workers' compensation premiums                                      | 205,904                                  | 240,997                     | 240,148                                  | 246,847                                  | 253,548                                  |
| <b>Total cash received</b>  | <b>356,838</b>                           | <b>400,957</b>              | <b>394,090</b>                           | <b>395,533</b>                           | <b>400,029</b>                           |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 87,708                                   | 92,705                      | 96,881                                   | 100,169                                  | 103,567                                  |
| Suppliers   | 43,648                                   | 42,372                      | 38,709                                   | 34,840                                   | 32,641                                   |
| GST payment to suppliers  | 6,716                                    | 6,592                       | 6,592                                    | 6,592                                    | 6,592                                    |
| Net GST paid  | 9,417                                    | 9,647                       | 9,647                                    | 9,647                                    | 9,647                                    |
| Interest payments on lease liability                                | 143                                      | 135                         | 104                                      | 72                                       | 36                                       |
| Claims Payments   | 220,639                                  | 226,919                     | 231,746                                  | 236,547                                  | 242,409                                  |
| Other   | 5,284                                    | -                           | -  | -  | -  |
| <b>Total cash used</b>  | <b>373,555</b>                           | <b>378,370</b>              | <b>383,679</b>                           | <b>387,867</b>                           | <b>394,892</b>                           |
| <b>Net cash from/(used by) operating activities</b>                 | <b>(16,717)</b>                          | <b>22,587</b>               | <b>10,411</b>                            | <b>7,666</b>                             | <b>5,137</b>                             |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 4,212                                    | 2,230                       | 2,550                                    | 2,230                                    | 2,280                                    |
| <b>Total cash used</b>  | <b>4,212</b>                             | <b>2,230</b>                | <b>2,550</b>                             | <b>2,230</b>                             | <b>2,280</b>                             |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(4,212)</b>                           | <b>(2,230)</b>              | <b>(2,550)</b>                           | <b>(2,230)</b>                           | <b>(2,280)</b>                           |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Principal payments on lease liability                               | 5,758                                    | 6,415                       | 6,714                                    | 6,862                                    | 7,031                                    |
| <b>Total cash used</b>  | <b>5,758</b>                             | <b>6,415</b>                | <b>6,714</b>                             | <b>6,862</b>                             | <b>7,031</b>                             |
| <b>Net cash from/(used by) financing activities</b>                 | <b>(5,758)</b>                           | <b>(6,415)</b>              | <b>(6,714)</b>                           | <b>(6,862)</b>                           | <b>(7,031)</b>                           |
| <b>Net increase/(decrease) in cash held</b>                         | <b>(26,687)</b>                          | <b>13,942</b>               | <b>1,147</b>                             | <b>(1,426)</b>                           | <b>(4,174)</b>                           |
| Cash and cash equivalents at the beginning of the reporting period  | 435,278                                  | 408,591                     | 422,533                                  | 423,680                                  | 422,254                                  |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>408,591</b>                           | <b>422,533</b>              | <b>423,680</b>                           | <b>422,254</b>                           | <b>418,080</b>                           |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded internally from departmental resources                                | 4,212                                    | 2,230                       | 2,550                                    | 2,230                                    | 2,280                                    |
| <b>TOTAL</b>   | <b>4,212</b>                             | <b>2,230</b>                | <b>2,550</b>                             | <b>2,230</b>                             | <b>2,280</b>                             |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 5,178                                    | 4,711                       | 9,833                                    | 3,859                                    | 2,280                                    |
| less: ROU Additions  | (966)                                    | (2,481)                     | (7,283)                                  | (1,629)                                  | -  |
| <b>Total cash used to acquire assets</b>                                     | <b>4,212</b>                             | <b>2,230</b>                | <b>2,550</b>                             | <b>2,230</b>                             | <b>2,280</b>                             |

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|  | Buildings      | Other<br>property,<br>plant and<br>equipment | Computer<br>software and<br>intangibles | Total           |
|--|----------------|--|---|-----------------|
|  | \$'000         | \$'000                                       | \$'000                                  | \$'000          |
| <b>As at 1 July 2024</b>   |                |  |   |                 |
| Gross book value   | 26,118         | 13,140                                       | 27,111                                  | 66,369          |
| Gross book value - ROU assets  | 39,188         | 353  | -                                       | 39,541          |
| Accumulated depreciation/<br>amortisation and impairment             | (21,837)       | (8,178)                                      | (18,468)                                | (48,483)        |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets | (19,621)       | (334)  | -                                       | (19,955)        |
| <b>Opening net book balance</b>                                      | <b>23,848</b>  | <b>4,981</b>                                 | <b>8,643</b>                            | <b>37,472</b>   |
| <b>Capital asset additions</b>                                       |                |  |   |                 |
| <b>Estimated expenditure on new<br/>or replacement assets</b>        |                |  |   |                 |
| By purchase - other  | 500            | 930  | 800                                     | 2,230           |
| By purchase - other - ROU assets                                     | 2,128          | 353  | -                                       | 2,481           |
| <b>Total additions</b>   | <b>2,628</b>   | <b>1,283</b>                                 | <b>800</b>                              | <b>4,711</b>    |
| <b>Other movements</b>   |                |  |   |                 |
| Depreciation/amortisation expense                                    | (1,521)        | (1,377)                                      | (2,364)                                 | (5,262)         |
| Depreciation/amortisation on<br>ROU assets                           | (6,301)        | (66)   | -                                       | (6,367)         |
| Disposals  |                |  |   |                 |
| ROU assets - Gross book value  | (1,745)        | (333)  | -                                       | (2,078)         |
| ROU assets - Accumulated amortisation                                | 1,745          | 333  | -                                       | 2,078           |
| <b>Total other movements</b>   | <b>(7,822)</b> | <b>(1,443)</b>                               | <b>(2,364)</b>                          | <b>(11,629)</b> |
| <b>As at 30 June 2025</b>  |                |  |   |                 |
| Gross book value   | 26,618         | 14,070                                       | 27,911                                  | 68,599          |
| Gross book value - ROU assets  | 39,571         | 373  | -                                       | 39,944          |
| Accumulated depreciation/<br>amortisation and impairment             | (23,358)       | (9,555)                                      | (20,832)                                | (53,745)        |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets | (24,177)       | (67)   | -                                       | (24,244)        |
| <b>Closing net book balance</b>                                      | <b>18,654</b>  | <b>4,821</b>                                 | <b>7,079</b>                            | <b>30,554</b>   |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Suppliers  | -  | 29                          | -  | 32                                       | -  |
| <b>Total expenses administered on behalf of Government</b>           | <b>-</b>                                 | <b>29</b>                   | <b>-</b>                                 | <b>32</b>                                | <b>-</b>                                 |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| Non-taxation revenue   |  |                             |  |  |  |
| Other revenue  | 84                                       | 13                          | 12                                       | 12                                       | 12                                       |
| <b>Total non-taxation revenue</b>                                    | <b>84</b>                                | <b>13</b>                   | <b>12</b>                                | <b>12</b>                                | <b>12</b>                                |
| <b>Total own-source revenue administered on behalf of Government</b> | <b>84</b>                                | <b>13</b>                   | <b>12</b>                                | <b>12</b>                                | <b>12</b>                                |
| <b>Net (cost of)/contribution by services</b>                        | <b>84</b>                                | <b>(16)</b>                 | <b>12</b>                                | <b>(20)</b>                              | <b>12</b>                                |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>   |  |                             |  |  |  |
| <b>Financial assets</b>                                       |  |                             |  |  |  |
| Cash held in the Official Public Account                      |  |                             |  |  |  |
| - special accounts  | 2,584                                    | 2,568                       | 2,580                                    | 2,560                                    | 2,572                                    |
| Trade and other receivables                                   | 2,061                                    | 1,907                       | 1,750                                    | 1,591                                    | 1,428                                    |
| <b>Total financial assets</b>                                 | <b>4,645</b>                             | <b>4,475</b>                | <b>4,330</b>                             | <b>4,151</b>                             | <b>4,000</b>                             |
| <b>Total assets administered on behalf of Government</b>      | <b>4,645</b>                             | <b>4,475</b>                | <b>4,330</b>                             | <b>4,151</b>                             | <b>4,000</b>                             |
| <b>LIABILITIES</b>  |  |                             |  |  |  |
| <b>Payables</b>   |  |                             |  |  |  |
| Workers' compensation claims payables                         | 2,061                                    | 1,907                       | 1,750                                    | 1,591                                    | 1,428                                    |
| <b>Total payables</b>   | <b>2,061</b>                             | <b>1,907</b>                | <b>1,750</b>                             | <b>1,591</b>                             | <b>1,428</b>                             |
| <b>Provisions</b>   |  |                             |  |  |  |
| Workers' compensation claims provisions                       | 322                                      | 322                         | 322                                      | 322                                      | 322                                      |
| <b>Total provisions</b>                                       | <b>322</b>                               | <b>322</b>                  | <b>322</b>                               | <b>322</b>                               | <b>322</b>                               |
| <b>Total liabilities administered on behalf of Government</b> | <b>2,383</b>                             | <b>2,229</b>                | <b>2,072</b>                             | <b>1,913</b>                             | <b>1,750</b>                             |
| <b>Net assets/(liabilities)</b>                               | <b>2,262</b>                             | <b>2,246</b>                | <b>2,258</b>                             | <b>2,238</b>                             | <b>2,250</b>                             |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>                             |  |                             |  |  |  |
| <b>Cash received</b>                                    |  |                             |  |  |  |
| Appropriation from the OPA                              | 900                                      | -                           | -  | -  | -  |
| Net GST received  | 3  | 3                           | -  | 3  | -  |
| Other   | 224                                      | 167                         | 169                                      | 171                                      | 175                                      |
| <b>Total cash received</b>                              | <b>1,127</b>                             | <b>170</b>                  | <b>169</b>                               | <b>174</b>                               | <b>175</b>                               |
| <b>Cash used</b>  |  |                             |  |  |  |
| Suppliers   | -  | 29                          | -  | 32                                       | -  |
| Net GST paid  | -  | 3                           | -  | 3  | -  |
| Other   | 150                                      | 154                         | 157                                      | 159                                      | 163                                      |
| <b>Total cash used</b>                                  | <b>150</b>                               | <b>186</b>                  | <b>157</b>                               | <b>194</b>                               | <b>163</b>                               |
| <b>Net cash from/(used by)<br/>operating activities</b> | <b>977</b>                               | <b>(16)</b>                 | <b>12</b>                                | <b>(20)</b>                              | <b>12</b>                                |
| <b>Net increase/(decrease) in cash<br/>held</b>         | <b>977</b>                               | <b>(16)</b>                 | <b>12</b>                                | <b>(20)</b>                              | <b>12</b>                                |
| Cash from Official Public Account for:                  |  |                             |  |  |  |
| - Special accounts                                      | 150                                      | 186                         | 157                                      | 194                                      | 163                                      |
| <b>Total cash from Official Public Account</b>          | <b>150</b>                               | <b>186</b>                  | <b>157</b>                               | <b>194</b>                               | <b>163</b>                               |
| Cash to Official Public Account for:                    |  |                             |  |  |  |
| - Special accounts                                      | 1,127                                    | 170                         | 169                                      | 174                                      | 175                                      |
| <b>Total cash to Official Public Account</b>            | <b>1,127</b>                             | <b>170</b>                  | <b>169</b>                               | <b>174</b>                               | <b>175</b>                               |

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11 Statement of administered asset movements (Budget year 2024–25)**

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





# **Fair Work Commission**

**Entity resources and planned  
performance**



# Fair Work Commission

|   |            |
|---|------------|
| <b>Section 1: Entity overview and resources</b>     | <b>147</b> |
| 1.1 Strategic direction statement                   | 147        |
| 1.2 Entity resource statement                       | 149        |
| 1.3 Budget measures                                 | 151        |
| <b>Section 2: Outcomes and planned performance</b>  | <b>152</b> |
| 2.1 Budgeted expenses and performance for Outcome 1 | 153        |
| <b>Section 3: Budgeted financial statements</b>     | <b>157</b> |
| 3.1 Budgeted financial statements                   | 157        |
| 3.2 Budgeted financial statements tables            | 158        |



# Fair Work Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Fair Work Commission (the Commission) is the independent national workplace relations tribunal and registered organisations regulator established by the *Fair Work Act 2009* (Fair Work Act). The Commission is responsible for administering provisions of the Fair Work Act and the 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 and Expert Panel Members, supported by the General Manager and highly skilled staff.

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

- dealing with unfair dismissal claims
- dealing with claims to stop bullying at work and sexual harassment disputes in connection with work
- dealing with general protections and unlawful termination claims
- dealing with unlawful deactivation disputes and unfair termination disputes
- setting the national minimum wage and minimum wage wages in modern awards
- making minimum standards orders and guidelines for employee-like workers and regulated road transport industry contractors
- making road transport contractual chain orders and guidelines
- making labour hire arrangement orders
- making, reviewing and varying modern awards
- assisting the bargaining process for enterprise agreements
- approving, varying and terminating enterprise agreements
- making orders for equal remuneration
- making orders to stop or suspend industrial action
- dealing with disputes brought under dispute resolution procedures in modern awards and enterprise agreements
- dealing with right to disconnect disputes
- dealing with unfair contract terms

- determining entry permits
- promoting cooperative and productive workplace relations and preventing disputes.

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

- registration, amalgamation and cancellation of registered organisations
- promoting the efficient management of registered organisations
- conducting inquiries and investigations about registered organisation finances and financial administration
- 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 this outcome, the Commission's major priorities in 2024–25 include ensuring the Commission is:

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

Further information about the activities of the Commission can be found at the Commission's website, [www.fwc.gov.au](http://www.fwc.gov.au), and in the Commission's Corporate Plan, [www.fwc.gov.au/about-us/reporting-and-publications](http://www.fwc.gov.au/about-us/reporting-and-publications).

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: Fair Work Commission resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|   | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Departmental</b>   |  |                               |
| Annual appropriations - ordinary annual services (a)                    |  |                               |
| Prior year appropriations available                                     | 37,020   | 39,677                        |
| Departmental appropriation (b)  | 104,775  | 111,036                       |
| s74 External Revenue (c)  | 212  | 210                           |
| Departmental capital budget (d)   | 850  | 8,451                         |
| Total departmental annual appropriations                                | 142,857  | 159,374                       |
| <b>Total departmental resourcing</b>                                    | <b>142,857</b>                                   | <b>159,374</b>                |
| <b>Administered</b>   |  |                               |
| Special appropriations  |  |                               |
| <i>Public Governance, Performance and Accountability Act 2013 - s77</i> | 500  | 500                           |
| <b>Total administered resourcing</b>                                    | <b>500</b>                                       | <b>500</b>                    |
| <b>Total resourcing for Fair Work Commission</b>                        | <b>143,357</b>                                   | <b>159,874</b>                |
|   |  |                               |
|   | 2023-24  | 2024-25                       |
| <b>Average staffing level (number)</b>                                  | <b>402</b>                                       | <b>417</b>                    |

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

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 (s74) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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



### 1.3 Budget measures

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

**Table 1.2: Fair Work Commission 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|   | Program | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Payment measures</b>                     |         |                   |                   |                   |                   |                   |
| Net Zero Economy (a)                        | 1.1     |                   |                   |                   |                   |                   |
| Departmental payment                        |         | -                 | 513               | 520               | 528               | 534               |
| <b>Total</b>                                |         | -                 | <b>513</b>        | <b>520</b>        | <b>528</b>        | <b>534</b>        |
| Saving from External Labour - extension (b) | 1.1     |                   |                   |                   |                   |                   |
| Departmental payment                        |         | -                 | (188)             | (203)             | (211)             | (1,646)           |
| <b>Total</b>                                |         | -                 | <b>(188)</b>      | <b>(203)</b>      | <b>(211)</b>      | <b>(1,646)</b>    |
| <b>Total payment measures</b>               |         |                   |                   |                   |                   |                   |
| Departmental                                |         | -                 | 325               | 317               | 317               | (1,112)           |
| <b>Total</b>                                |         | -                 | <b>325</b>        | <b>317</b>        | <b>317</b>        | <b>(1,112)</b>    |

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) The lead entity for measure titled *Net Zero Economy* is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

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

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

## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Simple, fair and flexible workplace relations for employees 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**

| <b>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.</b> |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.</b>   |  |                             |  |  |  |
| Administered expenses  |  |                             |  |  |  |
| Special Appropriation  |  |                             |  |  |  |
| <i>Public Governance, Performance and Accountability Act 2013 - s77</i>  | 100                                      | 100                         | 100                                      | 100                                      | 100                                      |
| <b>Administered total</b>  | <b>100</b>                               | <b>100</b>                  | <b>100</b>                               | <b>100</b>                               | <b>100</b>                               |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation   | 95,782                                   | 101,621                     | 101,579                                  | 102,601                                  | 106,531                                  |
| s74 External Revenue (a)   | 212                                      | 210                         | 210                                      | 50                                       | 50                                       |
| Expenses not requiring appropriation in the Budget year (b)  | 14,240                                   | 14,025                      | 13,995                                   | 13,992                                   | 13,067                                   |
| <b>Departmental total</b>  | <b>110,234</b>                           | <b>115,856</b>              | <b>115,784</b>                           | <b>116,643</b>                           | <b>119,648</b>                           |
| <b>Total expenses for program 1.1</b>  | <b>110,334</b>                           | <b>115,956</b>              | <b>115,884</b>                           | <b>116,743</b>                           | <b>119,748</b>                           |

**Table 2.1.1: Budgeted expenses for Outcome 1 (continued)**

| <b>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.</b> |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Outcome 1 Totals by appropriation type</b>  |  |                             |  |  |  |
| Administered expenses  |  |                             |  |  |  |
| Special Appropriation  |  |                             |  |  |  |
| <i>Public Governance, Performance and Accountability Act 2013 - s77</i>  | 100                                      | 100                         | 100                                      | 100                                      | 100                                      |
| <b>Administered total</b>  | 100                                      | 100                         | 100                                      | 100                                      | 100                                      |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation   | 95,782                                   | 101,621                     | 101,579                                  | 102,601                                  | 106,531                                  |
| s74 External Revenue (a)   | 212                                      | 210                         | 210                                      | 50                                       | 50                                       |
| Expenses not requiring appropriation in the Budget year (b)  | 14,240                                   | 14,025                      | 13,995                                   | 13,992                                   | 13,067                                   |
| <b>Departmental total</b>  | 110,234                                  | 115,856                     | 115,784                                  | 116,643                                  | 119,648                                  |
| <b>Total expenses for Outcome 1</b>  | <b>110,334</b>                           | <b>115,956</b>              | <b>115,884</b>                           | <b>116,743</b>                           | <b>119,748</b>                           |
|  | 2023-24                                  | 2024-25                     |  |  |  |
| <b>Average staffing level (number)</b>   | 402                                      | <b>417</b>                  |  |  |  |

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

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

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

**Table 2.1.2: Performance measures for Outcome 1**

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured.

Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

|   |   |   |
|---|---|---|
| <b>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.</b>   |   |   |
| <b>Program 1.1 – Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.</b>   |   |   |
| <p>Exercising powers under the <i>Fair Work Act 2009</i> in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.</p> <p>Exercising powers under the <i>Fair Work (Registered Organisations) Act 2009</i> in a manner that seeks to embed within organisations a culture of good governance, voluntary compliance with the law and high standards of accountability to their members.</p> |   |   |
| <b>Key Activities (a)</b>   | Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> <li>• Set and vary minimum wages and modern awards</li> <li>• Facilitate collective bargaining</li> <li>• Approve agreements</li> <li>• Deal with disputes</li> <li>• <i>Promote the financial transparency and effective governance of registered organisations</i></li> </ul> |   |
| <b>Year</b>   | <b>Performance measures</b>   | <b>Expected Performance Results</b>   |
| Current Year<br>2023–24 (b)   | Annual wage review to be completed to enable an operative date of 1 July  | Target: Publication by 30 June<br>On track  |
|   | <i>Timely finalisation of matters</i>   | Target: 50% finalised within 8 weeks<br>Target: 90% finalised within 16 weeks<br>On track |
|   | <i>Timely approval of enterprise agreements approved without undertakings or amendments</i>   | Target: 50% approved within 32 days<br>On track   |
|   | <i>Timely finalisation of lodgments to arrange registered organisations elections</i>   | Target: 50% finalised within 4 weeks<br>Target: 90% finalised within 8 weeks<br>On track  |

| Year  | Performance measures | Planned Performance Results |
|---|----------------------|-----------------------------|
| Budget Year 2024–25   | As per 2023–24       | As per 2023–24              |
| Forward Estimates 2025–28   | As per 2024–25       | As per 2024–25              |
| Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil |                      |                             |

- (a) Changes to key activities that were introduced in the Fair Work Commission Corporate Plan 2023–24 are shown in italics. Key activities are currently under review to enable incorporation of new functions and powers from the *Fair Work Legislation Amendment (Closing Loopholes) Act 2023* and *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024*. Changes to key activities will be set out in the Fair Work Commission Corporate Plan 2024–25.
- (b) New and modified performance measures for Budget Year 2023–24 that were introduced in the Fair Work Commission Corporate Plan 2023–24 are shown in italics.

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

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

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The Commission is budgeting for an operating loss of \$4.5 million for the 2024–25 financial year. This figure is equal to the unappropriated depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$111.3 million and total expenses \$115.8 million in 2024–25.

Total assets at the end of the 2024–25 year are estimated to be \$99.5 million. The majority of the assets represent receivables (appropriation receivables), property leased assets and property fit outs.

Total liabilities for 2024–25 are estimated at \$57.9 million. The largest liability items are property lease liabilities and accrued employee entitlements.

### 3.2 Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 64,963                                   | 70,513                      | 71,360                                   | 71,673                                   | 73,674                                   |
| Suppliers  | 30,213                                   | 30,606                      | 29,682                                   | 30,176                                   | 30,515                                   |
| Depreciation and amortisation (a)  | 14,183                                   | 13,968                      | 13,938                                   | 13,935                                   | 13,010                                   |
| Finance costs  | 875                                      | 769                         | 804                                      | 859                                      | 2,449                                    |
| <b>Total expenses</b>  | <b>110,234</b>                           | <b>115,856</b>              | <b>115,784</b>                           | <b>116,643</b>                           | <b>119,648</b>                           |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Own-source revenue</b>  |  |                             |  |  |  |
| Rental income  | 162                                      | 160                         | 160                                      | -  | -  |
| Other  | 107                                      | 107                         | 107                                      | 107                                      | 107                                      |
| <b>Total own-source revenue</b>  | <b>269</b>                               | <b>267</b>                  | <b>267</b>                               | <b>107</b>                               | <b>107</b>                               |
| <b>Total own-source income</b>   | <b>269</b>                               | <b>267</b>                  | <b>267</b>                               | <b>107</b>                               | <b>107</b>                               |
| <b>Net (cost of)/contribution by services</b>                                      | <b>(109,965)</b>                         | <b>(115,589)</b>            | <b>(115,517)</b>                         | <b>(116,536)</b>                         | <b>(119,541)</b>                         |
| Revenue from Government  | 104,775                                  | 111,036                     | 111,301                                  | 112,646                                  | 114,060                                  |
| <b>Surplus/(deficit) attributable to the Australian Government</b>                 | <b>(5,190)</b>                           | <b>(4,553)</b>              | <b>(4,216)</b>                           | <b>(3,890)</b>                           | <b>(5,481)</b>                           |
| <b>OTHER COMPREHENSIVE INCOME</b>  |  |                             |  |  |  |
| Changes in asset revaluation surplus   | -  | -                           | -  | -  | -  |
| <b>Total other comprehensive income</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total comprehensive income/(loss)</b>   | <b>(5,190)</b>                           | <b>(4,553)</b>              | <b>(4,216)</b>                           | <b>(3,890)</b>                           | <b>(5,481)</b>                           |
| <b>Total comprehensive income/(loss) attributable to the Australian Government</b> | <b>(5,190)</b>                           | <b>(4,553)</b>              | <b>(4,216)</b>                           | <b>(3,890)</b>                           | <b>(5,481)</b>                           |



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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Total comprehensive income/(loss)</b>   |  |                             |  |  |  |
| <b>- as per statement of Comprehensive Income</b>  | <b>(5,190)</b>                           | <b>(4,553)</b>              | <b>(4,216)</b>                           | <b>(3,890)</b>                           | <b>(5,481)</b>                           |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 5,221                                    | 5,008                       | 5,008                                    | 4,940                                    | 5,065                                    |
| plus: depreciation/amortisation expenses for ROU assets (b)  | 8,962                                    | 8,960                       | 8,930                                    | 8,995                                    | 7,945                                    |
| less: lease principal repayments (b)   | 8,993                                    | 9,415                       | 9,722                                    | 10,045                                   | 7,529                                    |
| <b>Net Cash Operating Surplus/ (Deficit)</b>   | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

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 (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 409                                      | 409                         | 409                                      | 409                                      | 409                                      |
| Trade and other receivables               | 38,343                                   | 38,343                      | 38,343                                   | 38,343                                   | 38,343                                   |
| <b>Total financial assets</b>             | <b>38,752</b>                            | <b>38,752</b>               | <b>38,752</b>                            | <b>38,752</b>                            | <b>38,752</b>                            |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 53,893                                   | 48,278                      | 40,550                                   | 36,548                                   | 60,774                                   |
| Property, plant and equipment             | 7,702                                    | 8,771                       | 9,032                                    | 8,962                                    | 8,834                                    |
| Intangibles                               | 1,863                                    | 2,366                       | 2,112                                    | 2,020                                    | 2,021                                    |
| Other non-financial assets                | 1,294                                    | 1,294                       | 1,294                                    | 1,294                                    | 1,294                                    |
| <b>Total non-financial assets</b>         | <b>64,752</b>                            | <b>60,709</b>               | <b>52,988</b>                            | <b>48,824</b>                            | <b>72,923</b>                            |
| <b>Total assets</b>                       | <b>103,504</b>                           | <b>99,461</b>               | <b>91,740</b>                            | <b>87,576</b>                            | <b>111,675</b>                           |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 1,580                                    | 1,580                       | 1,580                                    | 1,580                                    | 1,580                                    |
| Other payables                            | 1,499                                    | 1,499                       | 1,499                                    | 1,499                                    | 1,499                                    |
| <b>Total payables</b>                     | <b>3,079</b>                             | <b>3,079</b>                | <b>3,079</b>                             | <b>3,079</b>                             | <b>3,079</b>                             |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 45,703                                   | 37,762                      | 31,306                                   | 28,038                                   | 54,589                                   |
| <b>Total interest bearing liabilities</b> | <b>45,703</b>                            | <b>37,762</b>               | <b>31,306</b>                            | <b>28,038</b>                            | <b>54,589</b>                            |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employee provisions                       | 17,066                                   | 17,066                      | 17,066                                   | 17,066                                   | 17,066                                   |
| <b>Total provisions</b>                   | <b>17,066</b>                            | <b>17,066</b>               | <b>17,066</b>                            | <b>17,066</b>                            | <b>17,066</b>                            |
| <b>Total liabilities</b>                  | <b>65,848</b>                            | <b>57,907</b>               | <b>51,451</b>                            | <b>48,183</b>                            | <b>74,734</b>                            |
| <b>Net assets</b>                         | <b>37,656</b>                            | <b>41,554</b>               | <b>40,289</b>                            | <b>39,393</b>                            | <b>36,941</b>                            |
| <b>EQUITY*</b>                            |  |                             |  |  |  |
| Contributed equity                        | 60,883                                   | 69,334                      | 72,285                                   | 75,279                                   | 78,308                                   |
| Reserves                                  | 19,676                                   | 19,676                      | 19,676                                   | 19,676                                   | 19,676                                   |
| Retained surplus (accumulated deficit)    | (42,903)                                 | (47,456)                    | (51,672)                                 | (55,562)                                 | (61,043)                                 |
| <b>Total equity</b>                       | <b>37,656</b>                            | <b>41,554</b>               | <b>40,289</b>                            | <b>39,393</b>                            | <b>36,941</b>                            |

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2024</b>                             |                                |   |                             |   |                           |
| Balance carried forward from<br>previous period                      | (42,903)                       | 19,676                                    | -                           | 60,883                                      | 37,656                    |
| <b>Adjusted opening balance</b>                                      | <b>(42,903)</b>                | <b>19,676</b>                             | <b>-</b>                    | <b>60,883</b>                               | <b>37,656</b>             |
| <b>Comprehensive income</b>  |                                |   |                             |   |                           |
| Surplus/(deficit) for the period                                     | (4,553)                        | -   | -                           | -   | (4,553)                   |
| <b>Total comprehensive income</b>                                    | <b>(4,553)</b>                 | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>(4,553)</b>            |
| <b>Contributions by owners</b>                                       |                                |   |                             |   |                           |
| Departmental Capital Budget (DCB)                                    | -                              | -   | -                           | 8,451                                       | 8,451                     |
| <b>Sub-total transactions with<br/>owners</b>                        | <b>-</b>                       | <b>-</b>                                  | <b>-</b>                    | <b>8,451</b>                                | <b>8,451</b>              |
| <b>Estimated closing balance as at<br/>30 June 2025</b>              | <b>(47,456)</b>                | <b>19,676</b>                             | <b>-</b>                    | <b>69,334</b>                               | <b>41,554</b>             |
| <b>Closing balance attributable to<br/>the Australian Government</b> | <b>(47,456)</b>                | <b>19,676</b>                             | <b>-</b>                    | <b>69,334</b>                               | <b>41,554</b>             |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 108,047                                  | 111,036                     | 111,301                                  | 112,646                                  | 114,060                                  |
| Sale of goods and rendering of services                             | 162                                      | 160                         | 160                                      | -  | -  |
| Other   | 50                                       | 50                          | 50                                       | 50                                       | 50                                       |
| <b>Total cash received</b>  | <b>108,259</b>                           | <b>111,246</b>              | <b>111,511</b>                           | <b>112,696</b>                           | <b>114,110</b>                           |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 64,963                                   | 70,513                      | 71,360                                   | 71,673                                   | 73,674                                   |
| Suppliers   | 30,156                                   | 30,549                      | 29,625                                   | 30,119                                   | 30,458                                   |
| Interest payments on lease liability                                | 875                                      | 769                         | 804                                      | 859                                      | 2,449                                    |
| <b>Total cash used</b>  | <b>95,994</b>                            | <b>101,831</b>              | <b>101,789</b>                           | <b>102,651</b>                           | <b>106,581</b>                           |
| <b>Net cash from/(used by) operating activities</b>                 | <b>12,265</b>                            | <b>9,415</b>                | <b>9,722</b>                             | <b>10,045</b>                            | <b>7,529</b>                             |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 4,122                                    | 8,451                       | 2,951                                    | 2,994                                    | 3,029                                    |
| <b>Total cash used</b>  | <b>4,122</b>                             | <b>8,451</b>                | <b>2,951</b>                             | <b>2,994</b>                             | <b>3,029</b>                             |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(4,122)</b>                           | <b>(8,451)</b>              | <b>(2,951)</b>                           | <b>(2,994)</b>                           | <b>(3,029)</b>                           |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | 850                                      | 8,451                       | 2,951                                    | 2,994                                    | 3,029                                    |
| <b>Total cash received</b>  | <b>850</b>                               | <b>8,451</b>                | <b>2,951</b>                             | <b>2,994</b>                             | <b>3,029</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Principal payments on lease liability                               | 8,993                                    | 9,415                       | 9,722                                    | 10,045                                   | 7,529                                    |
| <b>Total cash used</b>  | <b>8,993</b>                             | <b>9,415</b>                | <b>9,722</b>                             | <b>10,045</b>                            | <b>7,529</b>                             |
| <b>Net cash from/(used by) financing activities</b>                 | <b>(8,143)</b>                           | <b>(964)</b>                | <b>(6,771)</b>                           | <b>(7,051)</b>                           | <b>(4,500)</b>                           |
| <b>Net increase/(decrease) in cash held</b>                         | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash and cash equivalents at the beginning of the reporting period  | 409                                      | 409                         | 409                                      | 409                                      | 409                                      |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>409</b>                               | <b>409</b>                  | <b>409</b>                               | <b>409</b>                               | <b>409</b>                               |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 850                                      | 8,451                       | 2,951                                    | 2,994                                    | 3,029                                    |
| <b>Total new capital appropriations</b>                                      | <b>850</b>                               | <b>8,451</b>                | <b>2,951</b>                             | <b>2,994</b>                             | <b>3,029</b>                             |
| <i>Provided for:</i>   |  |                             |  |  |  |
| Purchase of non-financial assets   | 850                                      | 8,451                       | 2,951                                    | 2,994                                    | 3,029                                    |
| <b>Total items</b>   | <b>850</b>                               | <b>8,451</b>                | <b>2,951</b>                             | <b>2,994</b>                             | <b>3,029</b>                             |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded by capital appropriation - DCB (a)                                    | 4,122                                    | 8,451                       | 2,951                                    | 2,994                                    | 3,029                                    |
| <b>TOTAL</b>   | <b>4,122</b>                             | <b>8,451</b>                | <b>2,951</b>                             | <b>2,994</b>                             | <b>3,029</b>                             |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 4,122                                    | 8,451                       | 2,951                                    | 2,994                                    | 3,029                                    |
| <b>Total cash used to acquire assets</b>                                     | <b>4,122</b>                             | <b>8,451</b>                | <b>2,951</b>                             | <b>2,994</b>                             | <b>3,029</b>                             |

Prepared on Australian Accounting Standards basis.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|  | Buildings       | Other<br>property,<br>plant and<br>equipment | Computer<br>software and<br>intangibles | Total           |
|--|-----------------|--|---|-----------------|
|  | \$'000          | \$'000                                       | \$'000                                  | \$'000          |
| <b>As at 1 July 2024</b>   |                 |  |   |                 |
| Gross book value   | 16,855          | 8,696  | 5,428                                   | 30,979          |
| Gross book value - ROU assets  | 92,970          | 286  | -                                       | 93,256          |
| Accumulated depreciation/amortisation<br>and impairment              | (2,909)         | (1,075)                                      | (3,565)                                 | (7,549)         |
| Accumulated depreciation/amortisation<br>and impairment - ROU assets | (53,023)        | (205)  | -                                       | (53,228)        |
| <b>Opening net book balance</b>                                      | <b>53,893</b>   | <b>7,702</b>                                 | <b>1,863</b>                            | <b>63,458</b>   |
| <b>Capital asset additions</b>                                       |                 |  |   |                 |
| <b>Estimated expenditure on new<br/>or replacement assets</b>        |                 |  |   |                 |
| By purchase - appropriation<br>ordinary annual services (a)          | 4,723           | 2,128  | 1,600                                   | 8,451           |
| By purchase - appropriation ordinary<br>annual services - ROU assets | 1,474           | -  | -                                       | 1,474           |
| <b>Total additions</b>   | <b>6,197</b>    | <b>2,128</b>                                 | <b>1,600</b>                            | <b>9,925</b>    |
| <b>Other movements</b>   |                 |  |   |                 |
| Depreciation/amortisation expense                                    | (2,909)         | (1,002)                                      | (1,097)                                 | (5,008)         |
| Depreciation/amortisation on<br>ROU assets                           | (8,903)         | (57)   | -                                       | (8,960)         |
| <b>Total other movements</b>   | <b>(11,812)</b> | <b>(1,059)</b>                               | <b>(1,097)</b>                          | <b>(13,968)</b> |
| <b>As at 30 June 2025</b>  |                 |  |   |                 |
| Gross book value   | 21,578          | 10,824                                       | 7,028                                   | 39,430          |
| Gross book value - ROU assets  | 94,444          | 286  | -                                       | 94,730          |
| Accumulated depreciation/<br>amortisation and impairment             | (5,818)         | (2,077)                                      | (4,662)                                 | (12,557)        |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets | (61,926)        | (262)  | -                                       | (62,188)        |
| <b>Closing net book balance</b>                                      | <b>48,278</b>   | <b>8,771</b>                                 | <b>2,366</b>                            | <b>59,415</b>   |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Other expenses   | 100                                      | 100                         | 100                                      | 100                                      | 100                                      |
| <b>Total expenses administered on behalf of Government</b>           | <b>100</b>                               | <b>100</b>                  | <b>100</b>                               | <b>100</b>                               | <b>100</b>                               |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| Own-source revenue   |  |                             |  |  |  |
| Non-taxation revenue   |  |                             |  |  |  |
| Other revenue  | 678                                      | 678                         | 678                                      | 678                                      | 678                                      |
| <b>Total non-taxation revenue</b>                                    | <b>678</b>                               | <b>678</b>                  | <b>678</b>                               | <b>678</b>                               | <b>678</b>                               |
| <b>Total own-source revenue administered on behalf of Government</b> | <b>678</b>                               | <b>678</b>                  | <b>678</b>                               | <b>678</b>                               | <b>678</b>                               |
| <b>Total own-sourced income administered on behalf of Government</b> | <b>678</b>                               | <b>678</b>                  | <b>678</b>                               | <b>678</b>                               | <b>678</b>                               |
| <b>Net (cost of)/contribution by services</b>                        | <b>578</b>                               | <b>578</b>                  | <b>578</b>                               | <b>578</b>                               | <b>578</b>                               |
| <b>Total comprehensive income/(loss)</b>                             | <b>578</b>                               | <b>578</b>                  | <b>578</b>                               | <b>578</b>                               | <b>578</b>                               |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>   |  |                             |  |  |  |
| <b>Financial assets</b>                                       |  |                             |  |  |  |
| Cash and cash equivalents                                     | 5  | 5                           | 5  | 5  | 5  |
| <b>Total financial assets</b>                                 | <b>5</b>                                 | <b>5</b>                    | <b>5</b>                                 | <b>5</b>                                 | <b>5</b>                                 |
| <b>Total assets administered on behalf of Government</b>      | <b>5</b>                                 | <b>5</b>                    | <b>5</b>                                 | <b>5</b>                                 | <b>5</b>                                 |
| <b>LIABILITIES</b>  |  |                             |  |  |  |
| <b>Payables</b>   |  |                             |  |  |  |
| Other payables  | 485                                      | 485                         | 485                                      | 485                                      | 485                                      |
| <b>Total payables</b>   | <b>485</b>                               | <b>485</b>                  | <b>485</b>                               | <b>485</b>                               | <b>485</b>                               |
| <b>Total liabilities administered on behalf of Government</b> | <b>485</b>                               | <b>485</b>                  | <b>485</b>                               | <b>485</b>                               | <b>485</b>                               |
| <b>Net assets/(liabilities)</b>                               | <b>(480)</b>                             | <b>(480)</b>                | <b>(480)</b>                             | <b>(480)</b>                             | <b>(480)</b>                             |

Prepared on Australian Accounting Standards basis.



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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>                                     |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Other   | 1,078                                    | 1,078                       | 1,078                                    | 1,078                                    | 1,078                                    |
| <b>Total cash received</b>                                      | <b>1,078</b>                             | <b>1,078</b>                | <b>1,078</b>                             | <b>1,078</b>                             | <b>1,078</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Other   | 500                                      | 500                         | 500                                      | 500                                      | 500                                      |
| <b>Total cash used</b>  | <b>500</b>                               | <b>500</b>                  | <b>500</b>                               | <b>500</b>                               | <b>500</b>                               |
| <b>Net cash from/(used by)<br/>operating activities</b>         | <b>578</b>                               | <b>578</b>                  | <b>578</b>                               | <b>578</b>                               | <b>578</b>                               |
| <b>Net increase/(decrease) in cash<br/>held</b>                 | <b>578</b>                               | <b>578</b>                  | <b>578</b>                               | <b>578</b>                               | <b>578</b>                               |
| Cash and cash equivalents at<br>beginning of reporting period   | 5  | 5                           | 5  | 5  | 5  |
| Cash from Official Public Account for:                          |  |                             |  |  |  |
| - Appropriations  | 500                                      | 500                         | 500                                      | 500                                      | 500                                      |
| <b>Total cash from Official Public Account</b>                  | <b>500</b>                               | <b>500</b>                  | <b>500</b>                               | <b>500</b>                               | <b>500</b>                               |
| Cash to Official Public Account for:                            |  |                             |  |  |  |
| - Appropriations  | (1,078)                                  | (1,078)                     | (1,078)                                  | (1,078)                                  | (1,078)                                  |
| <b>Total cash to Official Public Account</b>                    | <b>(1,078)</b>                           | <b>(1,078)</b>              | <b>(1,078)</b>                           | <b>(1,078)</b>                           | <b>(1,078)</b>                           |
| <b>Cash and cash equivalents at<br/>end of reporting period</b> | <b>5</b>                                 | <b>5</b>                    | <b>5</b>                                 | <b>5</b>                                 | <b>5</b>                                 |

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

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

# **Office of the Fair Work Ombudsman**

## **Entity resources and planned performance**



# Office of the Fair Work Ombudsman

|   |            |
|---|------------|
| <b>Section 1: Entity overview and resources</b>     | <b>173</b> |
| 1.1 Strategic direction statement                   | 173        |
| 1.2 Entity resource statement                       | 175        |
| 1.3 Budget measures                                 | 177        |
| <b>Section 2: Outcomes and planned performance</b>  | <b>178</b> |
| 2.1 Budgeted expenses and performance for Outcome 1 | 179        |
| <b>Section 3: Budgeted financial statements</b>     | <b>183</b> |
| 3.1 Budgeted financial statements                   | 183        |
| 3.2 Budgeted financial statements tables            | 184        |



# Office of the Fair Work Ombudsman

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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

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

The OFWO operates in an ever-changing environment both in the context of evolving workplace relations legislation and the changing nature and needs of the community.

From 1 January 2025, a criminal offence (Offence) for intentional underpayments of entitlements, including superannuation will be introduced. The OFWO will be primarily responsible for investigating contraventions of the new Offence and referring matters to the Commonwealth Director of Public Prosecutions or the Australian Federal Police for consideration and potential prosecution.

The criminal investigative function will be complementary to the Agency’s existing use of civil enforcement powers, noting that referral of matters for potential prosecution will be reserved for the most serious, intentional non-compliance.

In 2024–25, OFWO will focus on:

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

For more information on the corporate activities for the coming year, please refer to OFWO's 2024–25 Corporate Plan, which will set out the detail of strategic objectives, implementation strategies and performance information.



## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: Office of the Fair Work Ombudsman resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|   | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Departmental</b>   |  |                               |
| Annual appropriations - ordinary annual services (a)          |  |                               |
| Prior year appropriations available (b)                       | 97,429   | 107,178                       |
| Departmental appropriation (c)                                | 167,672  | 177,039                       |
| s74 External Revenue (d)                                      | 1,300  | 1,300                         |
| Departmental capital budget (e)                               | 15,728   | 6,705                         |
| Total departmental annual appropriations                      | 282,129  | 292,222                       |
| <b>Total departmental resourcing</b>                          | <b>282,129</b>                                   | <b>292,222</b>                |
| <b>Administered</b>   |  |                               |
| Total administered special appropriations                     | 1,500  | 1,500                         |
| <b>Total administered resourcing</b>                          | <b>1,500</b>                                     | <b>1,500</b>                  |
| <b>Total resourcing for Office of the Fair Work Ombudsman</b> | <b>283,629</b>                                   | <b>293,722</b>                |
|   |  |                               |
|   | 2023-24  | 2024-25                       |
| <b>Average staffing level (number)</b>                        | <b>954</b>                                       | <b>970</b>                    |

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

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes \$12.128 million subject to administrative quarantine by Finance or withheld under section 51 (s51) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

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

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

### 1.3 Budget measures

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

**Table 1.2: Office of the Fair Work Ombudsman 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook (MYEFO)**

|  | Program | 2023-24<br>\$'000 | 2024-25<br>\$'000 | 2025-26<br>\$'000 | 2026-27<br>\$'000 | 2027-28<br>\$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Receipt measures</b>                      |         |                   |                   |                   |                   |                   |
| Workplace Relations (a)                      | 1.1     |                   |                   |                   |                   |                   |
| Administered receipt                         |         | -                 | (2,357)           | (5,386)           | (3,871)           | (3,878)           |
| <b>Total</b>                                 |         | -                 | <b>(2,357)</b>    | <b>(5,386)</b>    | <b>(3,871)</b>    | <b>(3,878)</b>    |
| <b>Total receipt measures</b>                |         |                   |                   |                   |                   |                   |
| Administered                                 |         | -                 | (2,357)           | (5,386)           | (3,871)           | (3,878)           |
| <b>Total</b>                                 |         | -                 | <b>(2,357)</b>    | <b>(5,386)</b>    | <b>(3,871)</b>    | <b>(3,878)</b>    |
| <b>Payment measures</b>                      |         |                   |                   |                   |                   |                   |
| Delivering a Strategic Fleet (b)             | 1.1     |                   |                   |                   |                   |                   |
| Departmental payment                         |         | -                 | 941               | 920               | -                 | -                 |
| <b>Total</b>                                 |         | -                 | <b>941</b>        | <b>920</b>        | -                 | -                 |
| Savings from External Labour - extension (c) | 1.1     |                   |                   |                   |                   |                   |
| Departmental payment                         |         | -                 | (275)             | (305)             | (345)             | (2,945)           |
| <b>Total</b>                                 |         | -                 | <b>(275)</b>      | <b>(305)</b>      | <b>(345)</b>      | <b>(2,945)</b>    |
| Workplace Relations                          | 1.1     |                   |                   |                   |                   |                   |
| Departmental payment                         |         | -                 | 8,638             | 6,268             | 8,108             | 8,306             |
| <b>Total</b>                                 |         | -                 | <b>8,638</b>      | <b>6,268</b>      | <b>8,108</b>      | <b>8,306</b>      |
| <b>Total payment measures</b>                |         |                   |                   |                   |                   |                   |
| Departmental                                 |         | -                 | 9,304             | 6,883             | 7,763             | 5,361             |
| <b>Total</b>                                 |         | -                 | <b>9,304</b>      | <b>6,883</b>      | <b>7,763</b>      | <b>5,361</b>      |

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

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

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

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

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for OFWO can be found at:  
<https://www.fairwork.gov.au/about-us/our-role-and-purpose/our-priorities/corporate-plan>.

The most recent annual performance statement can be found at:  
<https://www.fairwork.gov.au/sites/default/files/2023-10/office-of-the-fair-work-ombudsman-annual-report-2022-23>.

## 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**

| <b>Outcome 1: Compliance with workplace relations legislation through advice, education and where necessary enforcement.</b>   |  |                             |  |  |  |
|--|--|-----------------------------|--|--|--|
|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>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.</b> |  |                             |  |  |  |
| Departmental expenses  |  |                             |  |  |  |
| Departmental appropriation   | 158,095                                  | 167,781                     | 172,682                                  | 176,629                                  | 181,377                                  |
| s74 External Revenue (a)   | 1,300                                    | 1,300                       | 1,300                                    | 1,300                                    | 1,300                                    |
| Expenses not requiring<br>appropriation in the Budget<br>year (b)  | 17,041                                   | 17,412                      | 17,371                                   | 17,653                                   | 19,499                                   |
| <b>Departmental total</b>  | <b>176,436</b>                           | <b>186,493</b>              | <b>191,353</b>                           | <b>195,582</b>                           | <b>202,176</b>                           |
| <b>Total expenses for program 1.1</b>  | <b>176,436</b>                           | <b>186,493</b>              | <b>191,353</b>                           | <b>195,582</b>                           | <b>202,176</b>                           |
| <hr/>  |  |                             |  |  |  |
|  | 2023-24                                  | 2024-25                     |  |  |  |
| <b>Average staffing level (number)</b>   | 954                                      | <b>970</b>                  |  |  |  |

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

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

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

**Table 2.1.2: Performance measures for Outcome 1**

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

| <b>Outcome 1 – Compliance with workplace relations legislation through advice, education and where necessary enforcement.</b>                     |  |   |
|---|--|---|
| <b>Program 1.1 – Education Services and Compliance Activities</b>   |  |   |
| To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws. |  |   |
| <b>Key Activities</b>   | <ul style="list-style-type: none"> <li>• Provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance.</li> <li>• Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities.</li> <li>• Litigate, where necessary, to enforce compliance with workplace laws.</li> </ul> |   |
| <b>Year</b>   | <b>Performance measures</b>  | <b>Expected Performance Results</b>         |
| Current Year<br>2023–24   | OFWO will undertake an annual survey to determine stakeholder satisfaction levels. Year-on-year results will be used to measure changes in stakeholder satisfaction.   | Target: Greater than 75%<br><br>In-progress |
|   | OFWO will undertake ongoing surveys to determine customer satisfaction levels. A sample of customers who have interacted with our advisers through the Fair Work Infoline will be asked to participate in the surveys.   | Target: Greater than 75%<br><br>On track    |
|   | The OFWO will use a combination of quantitative data and customer surveys to: <ul style="list-style-type: none"> <li>• report on digital tool usage numbers and year-on-year changes</li> <li>• survey customers to determine percentage of digital tool users who report that tools improved their understanding of workplace rights and obligations.</li> </ul>                    | Target: Greater than 75%<br><br>On track    |
|   | The OFWO will use quantitative data to determine the percentage of matters finalised within an average of 30 days of the request for assistance being received.  | Target: At least 85%<br><br>On track        |

| Year                    | Performance measures   | Expected Performance Results   |
|-------------------------|--|--|
| Current Year<br>2023–24 | <p>The OFWO will use a combination of quantitative data and case studies to demonstrate that it:</p> <ul style="list-style-type: none"> <li>• applies a risk-based approach to enforcement action in accordance with OFWO's compliance and enforcement policy</li> <li>• develops annual strategic compliance and enforcement priorities to guide its approach.</li> </ul> | <p>Compliance Notices issued<br/>Target: 2000–2500<br/>Achieved</p> <p>Penalty Infringement Notices<br/>Target: 400<br/>Achieved</p> <p>Enforceable Undertakings entered into<br/>Target: 15<br/>At risk<br/>As at the end of Quarter 3 2023–24, the OFWO has entered into 9 Enforceable Undertakings.</p> <p>Litigations filed<br/>Target: 65–75<br/>On track</p> <p>Annual strategic compliance and enforcement priorities developed and announced.<br/>Achieved</p> |
| Year                    | Performance measures (a)   | Planned Performance Results  |
| Budget Year<br>2024–25  | OFWO will undertake an annual survey to determine stakeholder satisfaction levels. Year-on-year results will be used to measure changes in stakeholder satisfaction.   | Target: Greater than 75%   |
|                         | OFWO will undertake ongoing surveys to determine customer satisfaction levels. A sample of customers who have interacted with our advisers through the Fair Work Infoline will be asked to participate in the surveys.   | Target: Greater than 75%   |
|                         | <p>The OFWO will use a combination of quantitative data and customer surveys to:</p> <ul style="list-style-type: none"> <li>• report on digital tool usage numbers and year-on-year changes</li> <li>• survey customers to determine percentage of digital tool users who report that tools improved their understanding of workplace rights and obligations.</li> </ul>   | Target: Greater than 75%   |
|                         | The OFWO will use quantitative data to determine the percentage of matters finalised within an average of 30 days of the request for assistance being received.  | Target: At least 85%   |

| Year   | Performance measures (a)   | Planned Performance Results  |
|--|--|--|
| Budget Year 2024–25  | <p>The OFWO will use a combination of quantitative data and case studies to demonstrate that it:</p> <ul style="list-style-type: none"> <li>• applies a risk-based approach to enforcement action in accordance with OFWO's compliance and enforcement policy</li> <li>• develops annual strategic compliance and enforcement priorities to guide its approach.</li> </ul> | <p>Compliance Notices issued<br/>Target: 2000–2500</p> <p>Penalty Infringement Notices<br/>Target: 400</p> <p>Enforceable Undertakings entered into<br/>Target: 15</p> <p>Litigations filed<br/>Target: 65–75</p> <p>Annual strategic compliance and enforcement priorities developed and announced.</p> |
| Forward Estimates 2025–28  | As per 2024–25   | As per 2024–25   |
| <p>Material changes to Program 1.1 resulting from 2024–25 Budget Measures:</p> <ul style="list-style-type: none"> <li>• Workplace Relations</li> <li>• Delivering a Strategic Fleet</li> </ul> |  |  |

(a) Performance measures for the budget year 2024–25 and forward estimates are currently under review. The 2024–25 Corporate Plan will provide the most updated performance measure information.



## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

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

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The Office of the Fair Work Ombudsman is budgeting for a break-even result in 2024–25, after excluding \$8.1 million unfunded depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$178.4 million and total expenses \$186.5 million.

Total assets at the end of the 2024–25 financial year are estimated to be \$183.2 million. The majority of the assets represent receivables (appropriations receivable), property leased assets and intangibles. Asset acquisitions are planned in information technology equipment and systems.

Total liabilities for 2023–24 are estimated at \$68.2 million. The largest liability items are property lease liabilities and accrued employee entitlements.

### 3.2 Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 119,024                                  | 120,522                     | 124,505                                  | 123,537                                  | 120,119                                  |
| Suppliers  | 38,360                                   | 46,128                      | 47,173                                   | 51,650                                   | 58,853                                   |
| Grants   | 1,800                                    | 1,800                       | 1,800                                    | 1,800                                    | 1,800                                    |
| Depreciation and amortisation (a)  | 16,941                                   | 17,312                      | 17,271                                   | 17,553                                   | 19,399                                   |
| Finance costs  | 311                                      | 731                         | 604                                      | 1,042                                    | 2,005                                    |
| <b>Total expenses</b>  | <b>176,436</b>                           | <b>186,493</b>              | <b>191,353</b>                           | <b>195,582</b>                           | <b>202,176</b>                           |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Own-source revenue</b>  |  |                             |  |  |  |
| Rental income  | 450                                      | 450                         | 450                                      | 450                                      | 450                                      |
| Other  | 950                                      | 950                         | 950                                      | 950                                      | 950                                      |
| <b>Total own-source revenue</b>  | <b>1,400</b>                             | <b>1,400</b>                | <b>1,400</b>                             | <b>1,400</b>                             | <b>1,400</b>                             |
| <b>Total own-source income</b>   | <b>1,400</b>                             | <b>1,400</b>                | <b>1,400</b>                             | <b>1,400</b>                             | <b>1,400</b>                             |
| <b>Net (cost of)/contribution by services</b>                                      | <b>(175,036)</b>                         | <b>(185,093)</b>            | <b>(189,953)</b>                         | <b>(194,182)</b>                         | <b>(200,776)</b>                         |
| Revenue from Government  | 167,672                                  | 177,039                     | 182,272                                  | 186,158                                  | 191,626                                  |
| <b>Surplus/(deficit) attributable to the Australian Government</b>                 | <b>(7,364)</b>                           | <b>(8,054)</b>              | <b>(7,681)</b>                           | <b>(8,024)</b>                           | <b>(9,150)</b>                           |
| <b>OTHER COMPREHENSIVE INCOME</b>  |  |                             |  |  |  |
| <b>Total other comprehensive income</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total comprehensive income/(loss)</b>   | <b>(7,364)</b>                           | <b>(8,054)</b>              | <b>(7,681)</b>                           | <b>(8,024)</b>                           | <b>(9,150)</b>                           |
| <b>Total comprehensive income/(loss) attributable to the Australian Government</b> | <b>(7,364)</b>                           | <b>(8,054)</b>              | <b>(7,681)</b>                           | <b>(8,024)</b>                           | <b>(9,150)</b>                           |

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>Total comprehensive income/(loss)</b>  |  |                             |  |  |  |
| <b>- as per statement of</b>  |  |                             |  |  |  |
| <b>Comprehensive Income</b>   | <b>(7,364)</b>                           | <b>(8,054)</b>              | <b>(7,681)</b>                           | <b>(8,024)</b>                           | <b>(9,150)</b>                           |
| plus: depreciation/amortisation of assets<br>funded through appropriations<br>(departmental capital budget funding<br>and/or equity injections) (a) | 7,963                                    | 7,851                       | 7,851                                    | 7,851                                    | 7,851                                    |
| plus: depreciation/amortisation<br>expenses for ROU assets (b)  | 8,978                                    | 9,461                       | 9,420                                    | 9,702                                    | 11,548                                   |
| less: lease principal repayments (b)  | 9,577                                    | 9,258                       | 9,590                                    | 9,529                                    | 10,249                                   |
| <b>Net Cash Operating Surplus/ (Deficit)</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 482                                      | 482                         | 482                                      | 482                                      | 482                                      |
| Trade and other receivables               | 108,281                                  | 108,582                     | 108,648                                  | 108,554                                  | 108,557                                  |
| <b>Total financial assets</b>             | <b>108,763</b>                           | <b>109,064</b>              | <b>109,130</b>                           | <b>109,036</b>                           | <b>109,039</b>                           |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 24,552                                   | 25,909                      | 22,734                                   | 40,088                                   | 59,857                                   |
| Property, plant and equipment             | 4,008                                    | 5,184                       | 3,319                                    | 2,638                                    | 757                                      |
| Intangibles                               | 41,931                                   | 40,941                      | 38,504                                   | 40,488                                   | 40,586                                   |
| Other non-financial assets                | 2,058                                    | 2,058                       | 2,058                                    | 2,058                                    | 2,058                                    |
| <b>Total non-financial assets</b>         | <b>72,549</b>                            | <b>74,092</b>               | <b>66,615</b>                            | <b>85,272</b>                            | <b>103,258</b>                           |
| <b>Total assets</b>                       | <b>181,312</b>                           | <b>183,156</b>              | <b>175,745</b>                           | <b>194,308</b>                           | <b>212,297</b>                           |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 11,890                                   | 11,890                      | 11,890                                   | 11,890                                   | 11,890                                   |
| Other payables                            | 3,135                                    | 3,304                       | 3,354                                    | 3,298                                    | 3,299                                    |
| <b>Total payables</b>                     | <b>15,025</b>                            | <b>15,194</b>               | <b>15,244</b>                            | <b>15,188</b>                            | <b>15,189</b>                            |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 20,343                                   | 23,235                      | 16,231                                   | 35,842                                   | 55,777                                   |
| <b>Total interest bearing liabilities</b> | <b>20,343</b>                            | <b>23,235</b>               | <b>16,231</b>                            | <b>35,842</b>                            | <b>55,777</b>                            |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employee provisions                       | 29,597                                   | 29,729                      | 29,745                                   | 29,707                                   | 29,709                                   |
| <b>Total provisions</b>                   | <b>29,597</b>                            | <b>29,729</b>               | <b>29,745</b>                            | <b>29,707</b>                            | <b>29,709</b>                            |
| <b>Total liabilities</b>                  | <b>64,965</b>                            | <b>68,158</b>               | <b>61,220</b>                            | <b>80,737</b>                            | <b>100,675</b>                           |
| <b>Net assets</b>                         | <b>116,347</b>                           | <b>114,998</b>              | <b>114,525</b>                           | <b>113,571</b>                           | <b>111,622</b>                           |
| <b>EQUITY*</b>                            |  |                             |  |  |  |
| <b>Parent entity interest</b>             |  |                             |  |  |  |
| Contributed equity                        | 192,028                                  | 198,733                     | 205,941                                  | 213,011                                  | 220,212                                  |
| Reserves                                  | 5,753                                    | 5,753                       | 5,753                                    | 5,753                                    | 5,753                                    |
| Retained surplus (accumulated deficit)    | (81,434)                                 | (89,488)                    | (97,169)                                 | (105,193)                                | (114,343)                                |
| <b>Total parent entity interest</b>       | <b>116,347</b>                           | <b>114,998</b>              | <b>114,525</b>                           | <b>113,571</b>                           | <b>111,622</b>                           |
| <b>Total equity</b>                       | <b>116,347</b>                           | <b>114,998</b>              | <b>114,525</b>                           | <b>113,571</b>                           | <b>111,622</b>                           |

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2024</b>                         |                                |   |                             |   |                           |
| Balance carried forward from previous period                     | (81,434)                       | 5,753                                     | -                           | 192,028                                     | 116,347                   |
| <b>Adjusted opening balance</b>                                  | <b>(81,434)</b>                | <b>5,753</b>                              | <b>-</b>                    | <b>192,028</b>                              | <b>116,347</b>            |
| <b>Comprehensive income</b>                                      |                                |   |                             |   |                           |
| Surplus/(deficit) for the period                                 | (8,054)                        | -   | -                           | -   | (8,054)                   |
| <b>Total comprehensive income</b>                                | <b>(8,054)</b>                 | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>(8,054)</b>            |
| of which:  |                                |   |                             |   |                           |
| Attributable to the Australian Government                        | (8,054)                        | -   | -                           | -   | (8,054)                   |
| <b>Transactions with owners</b>                                  |                                |   |                             |   |                           |
| <b>Contributions by owners</b>                                   |                                |   |                             |   |                           |
| Departmental Capital Budget (DCB)                                | -                              | -   | -                           | 6,705                                       | 6,705                     |
| <b>Sub-total transactions with owners</b>                        | <b>-</b>                       | <b>-</b>                                  | <b>-</b>                    | <b>6,705</b>                                | <b>6,705</b>              |
| <b>Estimated closing balance as at 30 June 2025</b>              | <b>(89,488)</b>                | <b>5,753</b>                              | <b>-</b>                    | <b>198,733</b>                              | <b>114,998</b>            |
| <b>Closing balance attributable to the Australian Government</b> | <b>(89,488)</b>                | <b>5,753</b>                              | <b>-</b>                    | <b>198,733</b>                              | <b>114,998</b>            |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 167,672                                  | 176,738                     | 182,206                                  | 186,252                                  | 191,623                                  |
| Sale of goods and rendering of services                             | 580                                      | 580                         | 580                                      | 495                                      | 495                                      |
| Net GST received  | 3,898                                    | 3,528                       | 4,195                                    | 5,246                                    | 6,010                                    |
| Other   | 850                                      | 850                         | 850                                      | 850                                      | 850                                      |
| <b>Total cash received</b>  | <b>173,000</b>                           | <b>181,696</b>              | <b>187,831</b>                           | <b>192,843</b>                           | <b>198,978</b>                           |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 119,024                                  | 120,221                     | 124,439                                  | 123,631                                  | 120,116                                  |
| Suppliers   | 42,158                                   | 49,556                      | 51,268                                   | 56,796                                   | 64,763                                   |
| Net GST paid  | 130                                      | 130                         | 130                                      | 45                                       | 45                                       |
| Interest payments on lease liability                                | 311                                      | 731                         | 604                                      | 1,042                                    | 2,005                                    |
| Other   | 1,800                                    | 1,800                       | 1,800                                    | 1,800                                    | 1,800                                    |
| <b>Total cash used</b>  | <b>163,423</b>                           | <b>172,438</b>              | <b>178,241</b>                           | <b>183,314</b>                           | <b>188,729</b>                           |
| <b>Net cash from/(used by) operating activities</b>                 | <b>9,577</b>                             | <b>9,258</b>                | <b>9,590</b>                             | <b>9,529</b>                             | <b>10,249</b>                            |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 15,728                                   | 6,705                       | 7,208                                    | 7,070                                    | 7,201                                    |
| <b>Total cash used</b>  | <b>15,728</b>                            | <b>6,705</b>                | <b>7,208</b>                             | <b>7,070</b>                             | <b>7,201</b>                             |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(15,728)</b>                          | <b>(6,705)</b>              | <b>(7,208)</b>                           | <b>(7,070)</b>                           | <b>(7,201)</b>                           |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | 15,728                                   | 6,705                       | 7,208                                    | 7,070                                    | 7,201                                    |
| <b>Total cash received</b>  | <b>15,728</b>                            | <b>6,705</b>                | <b>7,208</b>                             | <b>7,070</b>                             | <b>7,201</b>                             |
| <b>Cash used</b>  |  |                             |  |  |  |
| Principal payments on lease liability                               | 9,577                                    | 9,258                       | 9,590                                    | 9,529                                    | 10,249                                   |
| <b>Total cash used</b>  | <b>9,577</b>                             | <b>9,258</b>                | <b>9,590</b>                             | <b>9,529</b>                             | <b>10,249</b>                            |
| <b>Net cash from/(used by) financing activities</b>                 | <b>6,151</b>                             | <b>(2,553)</b>              | <b>(2,382)</b>                           | <b>(2,459)</b>                           | <b>(3,048)</b>                           |
| <b>Net increase/(decrease) in cash held</b>                         | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| Cash and cash equivalents at the beginning of the reporting period  | 482                                      | 482                         | 482                                      | 482                                      | 482                                      |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>482</b>                               | <b>482</b>                  | <b>482</b>                               | <b>482</b>                               | <b>482</b>                               |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 15,728                                   | 6,705                       | 7,208                                    | 7,070                                    | 7,201                                    |
| <b>Total new capital appropriations</b>                                      | <b>15,728</b>                            | <b>6,705</b>                | <b>7,208</b>                             | <b>7,070</b>                             | <b>7,201</b>                             |
| <i>Provided for:</i>   |  |                             |  |  |  |
| Purchase of non-financial assets   | 15,728                                   | 6,705                       | 7,208                                    | 7,070                                    | 7,201                                    |
| <b>Total items</b>   | <b>15,728</b>                            | <b>6,705</b>                | <b>7,208</b>                             | <b>7,070</b>                             | <b>7,201</b>                             |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded by capital appropriation - DCB (a)                                    | 15,728                                   | 6,705                       | 7,208                                    | 7,070                                    | 7,201                                    |
| <b>TOTAL</b>   | <b>15,728</b>                            | <b>6,705</b>                | <b>7,208</b>                             | <b>7,070</b>                             | <b>7,201</b>                             |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 15,728                                   | 6,705                       | 7,208                                    | 7,070                                    | 7,201                                    |
| <b>Total cash used to acquire assets</b>                                     | <b>15,728</b>                            | <b>6,705</b>                | <b>7,208</b>                             | <b>7,070</b>                             | <b>7,201</b>                             |

Prepared on Australian Accounting Standards basis.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|  | Buildings       | Other<br>property,<br>plant and<br>equipment | Computer<br>software and<br>intangibles | Total           |
|--|-----------------|--|---|-----------------|
|  | \$'000          | \$'000                                       | \$'000                                  | \$'000          |
| <b>As at 1 July 2024</b>   |                 |  |   |                 |
| Gross book value   | 23,713          | 10,461                                       | 71,173                                  | 105,347         |
| Gross book value - ROU assets  | 62,630          | -  | -                                       | 62,630          |
| Accumulated depreciation/<br>amortisation and impairment             | (18,143)        | (6,453)                                      | (29,242)                                | (53,838)        |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets | (43,648)        | -  | -                                       | (43,648)        |
| <b>Opening net book balance</b>                                      | <b>24,552</b>   | <b>4,008</b>                                 | <b>41,931</b>                           | <b>70,491</b>   |
| <b>Capital asset additions</b>                                       |                 |  |   |                 |
| <b>Estimated expenditure on new<br/>or replacement assets</b>        |                 |  |   |                 |
| By purchase - appropriation<br>ordinary annual services (a)          | 1,045           | 3,087  | 2,573                                   | 6,705           |
| By purchase - appropriation ordinary<br>annual services - ROU assets | 12,150          | -  | -                                       | 12,150          |
| <b>Total additions</b>   | <b>13,195</b>   | <b>3,087</b>                                 | <b>2,573</b>                            | <b>18,855</b>   |
| <b>Other movements</b>   |                 |  |   |                 |
| Depreciation/amortisation expense                                    | (2,377)         | (1,911)                                      | (3,563)                                 | (7,851)         |
| Depreciation/amortisation on<br>ROU assets                           | (9,461)         | -  | -                                       | (9,461)         |
| <b>Total other movements</b>   | <b>(11,838)</b> | <b>(1,911)</b>                               | <b>(3,563)</b>                          | <b>(17,312)</b> |
| <b>As at 30 June 2025</b>  |                 |  |   |                 |
| Gross book value   | 24,758          | 13,548                                       | 73,746                                  | 112,052         |
| Gross book value - ROU assets  | 74,780          | -  | -                                       | 74,780          |
| Accumulated depreciation/<br>amortisation and impairment             | (20,520)        | (8,364)                                      | (32,805)                                | (61,689)        |
| Accumulated depreciation/amortisation and<br>impairment - ROU assets | (53,109)        | -  | -                                       | (53,109)        |
| <b>Closing net book balance</b>                                      | <b>25,909</b>   | <b>5,184</b>                                 | <b>40,941</b>                           | <b>72,034</b>   |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.



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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>   |  |                             |  |  |  |
| Total expenses administered on behalf of Government           | -  | -                           | -  | -  | -  |
| <b>LESS:</b>  |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>                                      |  |                             |  |  |  |
| Non-taxation revenue  |  |                             |  |  |  |
| Fees and fines  | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |
| <i>Total non-taxation revenue</i>                             | <b>7,316</b>                             | <b>28,751</b>               | <b>28,751</b>                            | <b>31,287</b>                            | <b>31,287</b>                            |
| Total own-source revenue administered on behalf of Government | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |
| Total own-sourced income administered on behalf of Government | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |
| Net (cost of)/contribution by services                        | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |
| Surplus/(deficit) before income tax                           | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |
| Surplus/(deficit) after income tax                            | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |
| Total comprehensive income/(loss)                             | 7,316                                    | 28,751                      | 28,751                                   | 31,287                                   | 31,287                                   |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>ASSETS</b>  |  |                             |  |  |  |
| <b>Financial assets</b>                                      |  |                             |  |  |  |
| Trade and other receivables                                  | 4,536                                    | 4,536                       | 4,536                                    | 4,536                                    | 4,536                                    |
| Other financial assets                                       | 968                                      | 968                         | 968                                      | 968                                      | 968                                      |
| <b>Total financial assets</b>                                | <b>5,504</b>                             | <b>5,504</b>                | <b>5,504</b>                             | <b>5,504</b>                             | <b>5,504</b>                             |
| <b>Total assets administered on<br/>behalf of Government</b> | <b>5,504</b>                             | <b>5,504</b>                | <b>5,504</b>                             | <b>5,504</b>                             | <b>5,504</b>                             |
| <b>LIABILITIES</b>   |  |                             |  |  |  |
| <b>Net assets</b>  | <b>5,504</b>                             | <b>5,504</b>                | <b>5,504</b>                             | <b>5,504</b>                             | <b>5,504</b>                             |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Other   | 8,816                                    | 30,251                      | 30,251                                   | 32,787                                   | 32,787                                   |
| <b>Total cash received</b>  | <b>8,816</b>                             | <b>30,251</b>               | <b>30,251</b>                            | <b>32,787</b>                            | <b>32,787</b>                            |
| <b>Cash used</b>  |  |                             |  |  |  |
| Other   | 1,500                                    | 1,500                       | 1,500                                    | 1,500                                    | 1,500                                    |
| <b>Total cash used</b>  | <b>1,500</b>                             | <b>1,500</b>                | <b>1,500</b>                             | <b>1,500</b>                             | <b>1,500</b>                             |
| <b>Net cash from/(used by)<br/>operating activities</b>             | <b>7,316</b>                             | <b>28,751</b>               | <b>28,751</b>                            | <b>31,287</b>                            | <b>31,287</b>                            |
| <b>Net increase/(decrease) in cash<br/>held</b>                     | <b>7,316</b>                             | <b>28,751</b>               | <b>28,751</b>                            | <b>31,287</b>                            | <b>31,287</b>                            |
| Cash and cash equivalents at<br>beginning of reporting period       |  |                             |  |  |  |
| Cash from Official Public Account for:                              |  |                             |  |  |  |
| - Appropriations  | 1,500                                    | 1,500                       | 1,500                                    | 1,500                                    | 1,500                                    |
| <b>Total cash from Official Public Account</b>                      | <b>1,500</b>                             | <b>1,500</b>                | <b>1,500</b>                             | <b>1,500</b>                             | <b>1,500</b>                             |
| Cash to Official Public Account for:                                |  |                             |  |  |  |
| - Transfers to other entities<br>(Finance - Whole of<br>Government) | (8,816)                                  | (30,251)                    | (30,251)                                 | (32,787)                                 | (32,787)                                 |
| <b>Total cash to Official Public Account</b>                        | <b>(8,816)</b>                           | <b>(30,251)</b>             | <b>(30,251)</b>                          | <b>(32,787)</b>                          | <b>(32,787)</b>                          |
| <b>Cash and cash equivalents at<br/>end of reporting period</b>     | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

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

**Safe Work Australia**

**Entity resources and planned  
performance**



# Safe Work Australia

|   |            |
|---|------------|
| <b>Section 1: Entity overview and resources</b>     | <b>199</b> |
| 1.1 Strategic direction statement                   | 199        |
| 1.2 Entity resource statement                       | 201        |
| 1.3 Budget measures                                 | 202        |
| <b>Section 2: Outcomes and planned performance</b>  | <b>203</b> |
| 2.1 Budgeted expenses and performance for Outcome 1 | 204        |
| <b>Section 3: Budgeted financial statements</b>     | <b>208</b> |
| 3.1 Budgeted financial statements                   | 208        |
| 3.2 Budgeted financial statements tables            | 209        |





# Safe Work Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

Safe Work Australia (SWA) was established on 1 November 2009 under the *Safe Work Australia Act 2008* (the SWA Act). The Chief Executive Officer (CEO) and staff of Safe Work Australia are a statutory agency for the purposes of the *Public Service Act 1999*. The agency also operates under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) framework.

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

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

The CEO manages the agency under section 45 of the SWA Act and is the accountable authority in accordance with the PGPA Act.

In 2024–25, Safe Work Australia will continue its work to ensure the health and safety of all working Australians and the broader community, through:

- supporting the implementation of the engineered stone prohibition and regulation of crystalline silica process, including a review of the prohibition to ensure it is operating effectively
- progressing and finalising agreed amendments to the incident notification provisions, alongside the development of detailed guidance
- developing accessible guidance with a focus on higher risk industries such as health care and social assistance
- delivering new data and research insights including through implementation of a redesigned National Return to Work Survey and a proposal for a new worker exposure survey

- developing and implementing communication strategies that increase awareness of WHS fundamentals, particularly among small businesses
- continuously assessing new and emerging business models, industries and hazards to identify if there is a need for changes to the model WHS framework monitoring the progress of and driving actions in the Australian Work Health and Safety Strategy 2023–2033
- supporting the initiatives in the National Return to Work Strategy 2020–2030 to improve return to work outcomes for workers with a work-related injury or illness.

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

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

The Safe Work Australia Corporate Plan 2024–2028 will set out the outcomes to be achieved over the forward years and the strategies that will be implemented to achieve them. Safe Work Australia's 2024–25 Operational Plan will provide further detail on the activities to be achieved over the financial year. Both plans are currently being revised, with new versions to be published in early 2024–25.

## 1.2 Entity resource statement

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

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

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

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

**Table 1.1: Safe Work Australia resource statement – Budget estimates for 2024–25 as at Budget May 2024**

|   | 2023-24<br><i>Estimated<br/>actual</i><br>\$'000 | 2024-25<br>Estimate<br>\$'000 |
|---|--|-------------------------------|
| <b>Departmental</b>   |  |                               |
| Annual appropriations - ordinary annual services (a)  |  |                               |
| Departmental appropriation (b)  | 11,939   | 12,276                        |
| Departmental capital budget (c)   | 288  | 296                           |
| Total departmental annual appropriations  | 12,227   | 12,572                        |
| Special accounts (d)  |  |                               |
| Opening balance   | 24,921   | 24,921                        |
| Appropriation receipts (e)  | 12,227   | 12,572                        |
| Non-appropriation receipts  | 12,233   | 12,573                        |
| Total special accounts  | 49,381   | 50,066                        |
| <i>less departmental appropriations drawn from annual/special<br/>appropriations and credited to special accounts</i> | 12,227   | 12,572                        |
| <b>Total resourcing for Safe Work Australia</b>   | <b>37,154</b>                                    | <b>37,494</b>                 |
|   |  |                               |
|   | 2023-24  | 2024-25                       |
| <b>Average staffing level (number)</b>  | <b>101</b>                                       | <b>101</b>                    |

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

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

(a) Appropriation Bill (No. 1) 2024–2025.

(b) Excludes departmental capital budget (DCB).

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

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

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

### 1.3 Budget measures

Safe Work Australia has no measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook. For this reason, Table 1.2 is not presented.

## Section 2: Outcomes and planned performance

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

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

**Note:**

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

The most recent corporate plan for Safe Work Australia can be found at:  
<https://www.safeworkaustralia.gov.au/about-us/corporate-publications-and-resources/corporate-plan-2023-2027>.

The most recent annual performance statement can be found at:  
<https://www.safeworkaustralia.gov.au/doc/safe-work-australia-annual-report-2022-23>.

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

**Table 2.1.1: Budgeted expenses for Outcome 1**

| <b>Outcome 1: Healthier, safer and more productive workplaces through improvements in Australian work health and safety and workers' compensation arrangements.</b> |  |                             |  |  |  |
|---|--|-----------------------------|--|--|--|
|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
| <b>Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements</b>  |  |                             |  |  |  |
| Departmental expenses   |  |                             |  |  |  |
| Departmental appropriation  | 11,939                                   | 12,276                      | 12,645                                   | 12,938                                   | 13,260                                   |
| Special accounts  |  |                             |  |  |  |
| Safe Work Australia Special Account   | 11,387                                   | 11,669                      | 11,800                                   | 12,359                                   | 13,580                                   |
| Expenses not requiring appropriation in the Budget year (a)   | 1,351                                    | 1,351                       | 949                                      | 959                                      | 959                                      |
| <b>Departmental total</b>   | <b>24,677</b>                            | <b>25,296</b>               | <b>25,394</b>                            | <b>26,256</b>                            | <b>27,799</b>                            |
| <b>Total expenses for program 1.1</b>   | <b>24,677</b>                            | <b>25,296</b>               | <b>25,394</b>                            | <b>26,256</b>                            | <b>27,799</b>                            |
| <b>Outcome 1 Totals by appropriation type</b>   |  |                             |  |  |  |
| Departmental expenses   |  |                             |  |  |  |
| Departmental appropriation  | 11,939                                   | 12,276                      | 12,645                                   | 12,938                                   | 13,260                                   |
| Special accounts  | 11,387                                   | 11,669                      | 11,800                                   | 12,359                                   | 13,580                                   |
| Expenses not requiring appropriation in the Budget year (a)   | 1,351                                    | 1,351                       | 949                                      | 959                                      | 959                                      |
| <b>Departmental total</b>   | <b>24,677</b>                            | <b>25,296</b>               | <b>25,394</b>                            | <b>26,256</b>                            | <b>27,799</b>                            |
| <b>Total expenses for Outcome 1</b>   | <b>24,677</b>                            | <b>25,296</b>               | <b>25,394</b>                            | <b>26,256</b>                            | <b>27,799</b>                            |
|   | 2023-24                                  | 2024-25                     |  |  |  |
| <b>Average staffing level (number)</b>  | <b>101</b>                               | <b>101</b>                  |  |  |  |

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

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

**Table 2.1.2: Performance measures for Outcome 1**

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

| <b>Outcome 1 – Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers' compensation arrangements.</b>  |   |  |
|---|---|--|
| <b>Program 1.1- Reform of and improvements to Australian work health and safety and workers' compensation arrangements</b>  |   |  |
| This program contributes to Outcome 1 by ensuring the innovative development of evidence-based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes. |   |  |
| <b>Key Activities</b>   | Our strategies for 2023–2027, as reported in the current corporate plan that relates to this program, are: <ul style="list-style-type: none"> <li>• Drive regulatory change to protect workers from exposure to harmful substances, particularly respirable crystalline silica</li> <li>• Finalise the implementation of WHS ministers' responses to the recommendations of the independent 2018 review of the model WHS laws</li> <li>• Respond to emerging WHS issues as work and workplaces continue to evolve</li> <li>• Monitor the progress of and drive certain actions in the Australian Work Health and Safety Strategy 2023–2033</li> <li>• Support the National Return to Work Strategy 2020–2030 and the actions to improve return to work outcomes for workers with a work-related injury or illness</li> <li>• Support the collection, analysis and dissemination of national WHS and workers' compensation data, and research that will address identified knowledge gaps with practical and actionable outcomes.</li> </ul> |  |
| <b>Year</b>   | <b>Performance measures</b>   | <b>Expected Performance Results</b>  |
| Current Year<br>2023–24   | The activities identified in the Safe Work Australia Operational Plan are achieved.   | 75% of voting Safe Work Australia Members are satisfied with the achievements against the activities outlined in the 2023–24 Operational Plan.<br><br>On track   |
|   | Safe Work Australia provides an inclusive tripartite forum for representatives of governments, workers and employers to collaborate on national WHS and workers' compensation matters.  | Safe Work Australia exceeds the minimum number of legislated Safe Work Australia Members' meetings, convenes Strategic Issues Group meetings, and facilitates and engages in other workshops and fora.<br><br>On track |

| Year                    | Performance measures   | Expected Performance Results  |
|-------------------------|--|---|
| Current Year<br>2023–24 | The WHS regulatory framework is strengthened through evidence-based improvements to the model WHS laws, policies, guidance material and information.                                   | <p>Safe Work Australia grows the evidence base for WHS and workers' compensation through compiling and publishing:</p> <ul style="list-style-type: none"> <li>• National dataset for compensation- based statistics</li> <li>• Traumatic Injury Fatalities dataset</li> <li>• Comparative Performance Monitoring dataset</li> <li>• National Return to Work survey</li> <li>• Quad bikes dataset, and</li> <li>• the prosecutions repository.</li> </ul> <p>Safe Work Australia delivers improvements to the model WHS laws, policies, guidance material and information by ensuring they are evidence based, contemporary and developed through our tripartite arrangements.</p> <p>On track</p> |
|                         | Education and awareness levels of WHS and workers' compensation are raised.  | <p>Education and awareness in persons conducting a business or undertaking is advanced through the development and promotion of resources, and education and awareness campaigns, including National Safe Work Month.</p> <p>On track</p>   |
| Year                    | Performance measures   | Planned Performance Results   |
| Budget Year<br>2024–25  | The activities identified in the Safe Work Australia Operational Plan are achieved.  | 75% of voting Safe Work Australia Members are satisfied with the achievements against the activities outlined in the 2024–25 Operational Plan.  |
|                         | Safe Work Australia provides an inclusive tripartite forum for representatives of governments, workers and employers to collaborate on national WHS and workers' compensation matters. | Safe Work Australia exceeds the minimum number of legislated Safe Work Australia Members' meetings, convenes Strategic Issues Group meetings, and facilitates and engages in other workshops and fora.  |



| Year   | Performance measures   | Planned Performance Results   |
|--|--|---|
| Budget Year<br>2024–25   | The WHS regulatory framework is strengthened through evidence-based improvements to the model WHS laws, policies, guidance material and information. | Safe Work Australia grows the evidence base for WHS and workers' compensation through compiling and publishing: <ul style="list-style-type: none"> <li>• National dataset for compensation- based statistics</li> <li>• Traumatic Injury Fatalities dataset</li> <li>• Comparative Performance Monitoring dataset</li> <li>• National Return to Work survey</li> <li>• Quad bikes dataset, and</li> <li>• the prosecutions repository.</li> </ul> Safe Work Australia delivers improvements to the model WHS laws, policies, guidance material and information by ensuring they are evidence based, contemporary and developed through our tripartite arrangements. |
|  | Education and awareness levels of WHS and workers' compensation are raised.  | Education and awareness in persons conducting a business or undertaking is advanced through the development and promotion of resources, and education and awareness campaigns, including National Safe Work Month.  |
| Forward Estimates<br>2025–28   | As per 2024–25   | As per 2024–25  |
| Material changes to Program 1.1 resulting from 2024–25 Budget Measures: Nil. |  |   |

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 Budgeted financial statements**

#### **3.1.1 Differences between entity resourcing and financial statements**

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

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

##### *Income Statement*

The Comprehensive Income Statement (Table 3.1) outlines the expected operating results for Safe Work Australia for 2024–25. The result is an estimated operating loss of \$0.39 million which is a result of unappropriated depreciation and amortisation.

Safe Work Australia is not expecting any major changes in its financial operations during 2024–25 or over the forward estimates and any movements shown are as a result of standard indexation and economic factors. The agency's funding arrangements are provided in the IGA.

##### *Balance Sheet*

The Budgeted Departmental Balance Sheet (Table 3.2) shows that as at 30 June 2025 it is estimated Safe Work Australia will have a net asset balance of \$21.69 million with total assets of \$30.07 million, including cash held by the Official Public Account in the Safe Work Australia special account.

For the same period liabilities are estimated to be \$8.38 million. The largest liability components are for the lease liability of \$2.82 million and accrued employee entitlements of \$4.27 million.

There is no major movements estimated in assets or liabilities in 2024–25 or over the forward years.

### 3.2 Budgeted financial statements tables

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>EXPENSES</b>  |  |                             |  |  |  |
| Employee benefits  | 14,053                                   | 14,432                      | 14,619                                   | 15,187                                   | 15,866                                   |
| Suppliers  | 9,151                                    | 9,401                       | 9,724                                    | 9,959                                    | 10,833                                   |
| Grants   | 140                                      | 140                         | 140                                      | 140                                      | 140                                      |
| Depreciation and amortisation (a)  | 1,291                                    | 1,291                       | 889                                      | 889                                      | 889                                      |
| Finance costs  | 42                                       | 32                          | 22                                       | 11                                       | 1  |
| <b>Total expenses</b>  | <b>24,677</b>                            | <b>25,296</b>               | <b>25,394</b>                            | <b>26,186</b>                            | <b>27,729</b>                            |
| <b>LESS:</b>   |  |                             |  |  |  |
| <b>OWN-SOURCE INCOME</b>   |  |                             |  |  |  |
| <b>Own-source revenue</b>  |  |                             |  |  |  |
| Sale of goods and rendering of services  | 12,233                                   | 12,573                      | 12,951                                   | 13,248                                   | 13,580                                   |
| Other  | 60                                       | 60                          | 60                                       | -  | -  |
| <b>Total own-source revenue</b>  | <b>12,293</b>                            | <b>12,633</b>               | <b>13,011</b>                            | <b>13,248</b>                            | <b>13,580</b>                            |
| <b>Gains</b>   |  |                             |  |  |  |
| <b>Total gains</b>   | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total own-source income</b>   | <b>12,293</b>                            | <b>12,633</b>               | <b>13,011</b>                            | <b>13,248</b>                            | <b>13,580</b>                            |
| <b>Net (cost of)/contribution by services</b>                                      | <b>(12,384)</b>                          | <b>(12,663)</b>             | <b>(12,383)</b>                          | <b>(12,938)</b>                          | <b>(14,149)</b>                          |
| Revenue from Government  | 11,939                                   | 12,276                      | 12,645                                   | 12,938                                   | 13,260                                   |
| <b>Surplus/(deficit) attributable to the Australian Government</b>                 | <b>(445)</b>                             | <b>(387)</b>                | <b>262</b>                               | <b>-</b>                                 | <b>(889)</b>                             |
| <b>OTHER COMPREHENSIVE INCOME</b>  |  |                             |  |  |  |
| Changes in asset revaluation surplus   | -  | -                           | -  | -  | -  |
| <b>Total other comprehensive income</b>  | <b>-</b>                                 | <b>-</b>                    | <b>-</b>                                 | <b>-</b>                                 | <b>-</b>                                 |
| <b>Total comprehensive income/(loss)</b>   | <b>(445)</b>                             | <b>(387)</b>                | <b>262</b>                               | <b>-</b>                                 | <b>(889)</b>                             |
| <b>Total comprehensive income/(loss) attributable to the Australian Government</b> | <b>(445)</b>                             | <b>(387)</b>                | <b>262</b>                               | <b>-</b>                                 | <b>(889)</b>                             |

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

**Note: Impact of net cash appropriation arrangements**

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>Total comprehensive income/(loss)</b>   |  |                             |  |  |  |
| <b>- as per statement of Comprehensive Income</b>  | <b>(445)</b>                             | <b>(387)</b>                | <b>262</b>                               | <b>-</b>                                 | <b>(889)</b>                             |
| plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a) | 133                                      | 133                         | 133                                      | 133                                      | 133                                      |
| plus: depreciation/amortisation expenses for ROU assets (b)  | 1,158                                    | 1,158                       | 756                                      | 756                                      | 756                                      |
| less: lease principal repayments (b)   | 1,024                                    | 1,053                       | 1,084                                    | 1,114                                    | 624                                      |
| <b>Net Cash Operating Surplus/ (Deficit)</b>   | <b>(178)</b>                             | <b>(149)</b>                | <b>67</b>                                | <b>(225)</b>                             | <b>(624)</b>                             |

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 (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>ASSETS</b>                             |  |                             |  |  |  |
| <b>Financial assets</b>                   |  |                             |  |  |  |
| Cash and cash equivalents                 | 24,490                                   | 24,257                      | 24,542                                   | 24,195                                   | 24,136                                   |
| Trade and other receivables               | 1,247                                    | 1,247                       | 1,029                                    | 1,151                                    | 586                                      |
| <b>Total financial assets</b>             | <b>25,737</b>                            | <b>25,504</b>               | <b>25,571</b>                            | <b>25,346</b>                            | <b>24,722</b>                            |
| <b>Non-financial assets</b>               |  |                             |  |  |  |
| Land and buildings                        | 4,712                                    | 3,554                       | 3,077                                    | 2,321                                    | 1,565                                    |
| Property, plant and equipment             | 555                                      | 802                         | 693                                      | 870                                      | 1,055                                    |
| Other non-financial assets                | 206                                      | 206                         | 206                                      | 206                                      | 206                                      |
| <b>Total non-financial assets</b>         | <b>5,473</b>                             | <b>4,562</b>                | <b>3,976</b>                             | <b>3,397</b>                             | <b>2,826</b>                             |
| Assets held for sale                      |  |                             |  |  |  |
| <b>Total assets</b>                       | <b>31,210</b>                            | <b>30,066</b>               | <b>29,547</b>                            | <b>28,743</b>                            | <b>27,548</b>                            |
| <b>LIABILITIES</b>                        |  |                             |  |  |  |
| <b>Payables</b>                           |  |                             |  |  |  |
| Suppliers                                 | 880                                      | 880                         | 880                                      | 880                                      | 880                                      |
| Other payables                            | 401                                      | 401                         | 401                                      | 401                                      | 401                                      |
| <b>Total payables</b>                     | <b>1,281</b>                             | <b>1,281</b>                | <b>1,281</b>                             | <b>1,281</b>                             | <b>1,281</b>                             |
| <b>Interest bearing liabilities</b>       |  |                             |  |  |  |
| Leases                                    | 3,875                                    | 2,822                       | 1,738                                    | 624                                      | -  |
| <b>Total interest bearing liabilities</b> | <b>3,875</b>                             | <b>2,822</b>                | <b>1,738</b>                             | <b>624</b>                               | <b>-</b>                                 |
| <b>Provisions</b>                         |  |                             |  |  |  |
| Employee provisions                       | 4,272                                    | 4,272                       | 4,272                                    | 4,272                                    | 4,272                                    |
| Other provisions                          | -  | -                           | -  | -  | -  |
| <b>Total provisions</b>                   | <b>4,272</b>                             | <b>4,272</b>                | <b>4,272</b>                             | <b>4,272</b>                             | <b>4,272</b>                             |
| <b>Total liabilities</b>                  | <b>9,428</b>                             | <b>8,375</b>                | <b>7,291</b>                             | <b>6,177</b>                             | <b>5,553</b>                             |
| <b>Net assets</b>                         | <b>21,782</b>                            | <b>21,691</b>               | <b>22,256</b>                            | <b>22,566</b>                            | <b>21,995</b>                            |
| <b>EQUITY*</b>                            |  |                             |  |  |  |
| <b>Parent entity interest</b>             |  |                             |  |  |  |
| Contributed equity                        | 6,357                                    | 6,653                       | 6,956                                    | 7,266                                    | 7,584                                    |
| Reserves                                  | 2,207                                    | 2,207                       | 2,207                                    | 2,207                                    | 2,207                                    |
| Retained surplus (accumulated deficit)    | 13,218                                   | 12,831                      | 13,093                                   | 13,093                                   | 12,204                                   |
| <b>Total parent entity interest</b>       | <b>21,782</b>                            | <b>21,691</b>               | <b>22,256</b>                            | <b>22,566</b>                            | <b>21,995</b>                            |
| <b>Total equity</b>                       | <b>21,782</b>                            | <b>21,691</b>               | <b>22,256</b>                            | <b>22,566</b>                            | <b>21,995</b>                            |

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement  
(Budget year 2024–25)**

|  | Retained<br>earnings<br>\$'000 | Asset<br>revaluation<br>reserve<br>\$'000 | Other<br>reserves<br>\$'000 | Contributed<br>equity/<br>capital<br>\$'000 | Total<br>equity<br>\$'000 |
|--|--------------------------------|---|-----------------------------|---|---------------------------|
| <b>Opening balance as at 1 July 2024</b>                             |                                |   |                             |   |                           |
| Balance carried forward from<br>previous period                      | 13,218                         | 2,207                                     | -                           | 6,357                                       | 21,782                    |
| <b>Adjusted opening balance</b>                                      | <b>13,218</b>                  | <b>2,207</b>                              | <b>-</b>                    | <b>6,357</b>                                | <b>21,782</b>             |
| <b>Comprehensive income</b>  |                                |   |                             |   |                           |
| Surplus/(deficit) for the period                                     | (387)                          | -   | -                           | -   | (387)                     |
| <b>Total comprehensive income</b>                                    | <b>(387)</b>                   | <b>-</b>                                  | <b>-</b>                    | <b>-</b>                                    | <b>(387)</b>              |
| of which:  |                                |   |                             |   |                           |
| Attributable to the Australian<br>Government                         | -                              | -   | -                           | -   | -                         |
| <b>Transactions with owners</b>                                      |                                |   |                             |   |                           |
| <b>Contributions by owners</b>                                       |                                |   |                             |   |                           |
| Departmental Capital Budget (DCB)                                    | -                              | -   | -                           | 296   | 296                       |
| <b>Sub-total transactions with<br/>owners</b>                        | <b>-</b>                       | <b>-</b>                                  | <b>-</b>                    | <b>296</b>                                  | <b>296</b>                |
| <b>Estimated closing balance as at<br/>30 June 2025</b>              | <b>12,831</b>                  | <b>2,207</b>                              | <b>-</b>                    | <b>6,653</b>                                | <b>21,691</b>             |
| <b>Closing balance attributable to<br/>the Australian Government</b> | <b>12,831</b>                  | <b>2,207</b>                              | <b>-</b>                    | <b>6,653</b>                                | <b>21,691</b>             |

Prepared on Australian Accounting Standards basis.

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

|   | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|---|--|-----------------------------|--|--|--|
| <b>OPERATING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Appropriations  | 11,939                                   | 12,276                      | 12,645                                   | 12,938                                   | 13,260                                   |
| Sale of goods and rendering of services                             | 12,231                                   | 12,573                      | 13,169                                   | 13,126                                   | 14,145                                   |
| Net GST received  | 1,127                                    | 1,156                       | 1,191                                    | -  | -  |
| <b>Total cash received</b>  | <b>25,297</b>                            | <b>26,005</b>               | <b>27,005</b>                            | <b>26,064</b>                            | <b>27,405</b>                            |
| <b>Cash used</b>  |  |                             |  |  |  |
| Employees   | 14,053                                   | 14,432                      | 14,619                                   | 15,187                                   | 15,866                                   |
| Suppliers   | 9,201                                    | 9,341                       | 9,664                                    | 9,959                                    | 10,833                                   |
| Net GST paid  | 1,127                                    | 1,156                       | 1,191                                    | -  | -  |
| Interest payments on lease liability                                | 42                                       | 32                          | 22                                       | 11                                       | 1  |
| Other   | 140                                      | 140                         | 140                                      | 140                                      | 140                                      |
| <b>Total cash used</b>  | <b>24,563</b>                            | <b>25,101</b>               | <b>25,636</b>                            | <b>25,297</b>                            | <b>26,840</b>                            |
| <b>Net cash from/(used by) operating activities</b>                 | <b>734</b>                               | <b>904</b>                  | <b>1,369</b>                             | <b>767</b>                               | <b>565</b>                               |
| <b>INVESTING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash used</b>  |  |                             |  |  |  |
| Purchase of property, plant and equipment and intangibles           | 429                                      | 380                         | 303                                      | 310                                      | 318                                      |
| <b>Total cash used</b>  | <b>429</b>                               | <b>380</b>                  | <b>303</b>                               | <b>310</b>                               | <b>318</b>                               |
| <b>Net cash from/(used by) investing activities</b>                 | <b>(429)</b>                             | <b>(380)</b>                | <b>(303)</b>                             | <b>(310)</b>                             | <b>(318)</b>                             |
| <b>FINANCING ACTIVITIES</b>   |  |                             |  |  |  |
| <b>Cash received</b>  |  |                             |  |  |  |
| Contributed equity  | 288                                      | 296                         | 303                                      | 310                                      | 318                                      |
| <b>Total cash received</b>  | <b>288</b>                               | <b>296</b>                  | <b>303</b>                               | <b>310</b>                               | <b>318</b>                               |
| <b>Cash used</b>  |  |                             |  |  |  |
| Principal payments on lease liability                               | 1,024                                    | 1,053                       | 1,084                                    | 1,114                                    | 624                                      |
| <b>Total cash used</b>  | <b>1,024</b>                             | <b>1,053</b>                | <b>1,084</b>                             | <b>1,114</b>                             | <b>624</b>                               |
| <b>Net cash from/(used by) financing activities</b>                 | <b>(736)</b>                             | <b>(757)</b>                | <b>(781)</b>                             | <b>(804)</b>                             | <b>(306)</b>                             |
| <b>Net increase/(decrease) in cash held</b>                         | <b>(431)</b>                             | <b>(233)</b>                | <b>285</b>                               | <b>(347)</b>                             | <b>(59)</b>                              |
| Cash and cash equivalents at the beginning of the reporting period  | 24,921                                   | 24,490                      | 24,257                                   | 24,542                                   | 24,195                                   |
| <b>Cash and cash equivalents at the end of the reporting period</b> | <b>24,490</b>                            | <b>24,257</b>               | <b>24,542</b>                            | <b>24,195</b>                            | <b>24,136</b>                            |

Prepared on Australian Accounting Standards basis.

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

|  | 2023-24<br>Estimated<br>actual<br>\$'000 | 2024-25<br>Budget<br>\$'000 | 2025-26<br>Forward<br>estimate<br>\$'000 | 2026-27<br>Forward<br>estimate<br>\$'000 | 2027-28<br>Forward<br>estimate<br>\$'000 |
|--|--|-----------------------------|--|--|--|
| <b>NEW CAPITAL APPROPRIATIONS</b>  |  |                             |  |  |  |
| Capital budget - Bill 1 (DCB)  | 288                                      | 296                         | 303                                      | 310                                      | 318                                      |
| <b>Total new capital appropriations</b>                                      | <b>288</b>                               | <b>296</b>                  | <b>303</b>                               | <b>310</b>                               | <b>318</b>                               |
| <i>Provided for:</i>   |  |                             |  |  |  |
| Purchase of non-financial assets   | 288                                      | 296                         | 303                                      | 310                                      | 318                                      |
| <b>Total items</b>   | <b>288</b>                               | <b>296</b>                  | <b>303</b>                               | <b>310</b>                               | <b>318</b>                               |
| <b>PURCHASE OF NON-FINANCIAL ASSETS</b>                                      |  |                             |  |  |  |
| Funded by capital appropriation - DCB (a)                                    | 429                                      | 380                         | 303                                      | 310                                      | 318                                      |
| <b>TOTAL</b>   | <b>429</b>                               | <b>380</b>                  | <b>303</b>                               | <b>310</b>                               | <b>318</b>                               |
| <b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b> |  |                             |  |  |  |
| Total purchases  | 429                                      | 380                         | 303                                      | 310                                      | 318                                      |
| <b>Total cash used to acquire assets</b>                                     | <b>429</b>                               | <b>380</b>                  | <b>303</b>                               | <b>310</b>                               | <b>318</b>                               |

Prepared on Australian Accounting Standards basis.

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



**Table 3.6: Statement of departmental asset movements (Budget year 2024–25)**

|  | Buildings      | Other<br>property,<br>plant and<br>equipment | Total          |
|--|----------------|--|----------------|
|  | \$'000         | \$'000                                       | \$'000         |
| <b>As at 1 July 2024</b>   |                |  |                |
| Gross book value   | 1,684          | 1,003  | 2,687          |
| Gross book value - ROU assets  | 8,181          | -  | 8,181          |
| Accumulated depreciation/amortisation<br>and impairment              | (291)          | (448)  | (739)          |
| Accumulated depreciation/amortisation<br>and impairment - ROU assets | (4,862)        | -  | (4,862)        |
| <b>Opening net book balance</b>                                      | <b>4,712</b>   | <b>555</b>                                   | <b>5,267</b>   |
| <b>Capital asset additions</b>                                       |                |  |                |
| <b>Estimated expenditure on new<br/>or replacement assets</b>        |                |  |                |
| By purchase - appropriation<br>ordinary annual services (a)          |                | 380  | 380            |
| <b>Total additions</b>   | <b>-</b>       | <b>380</b>                                   | <b>380</b>     |
| <b>Other movements</b>   |                |  |                |
| Depreciation/amortisation expense                                    | -              | (133)  | (133)          |
| Depreciation/amortisation on<br>ROU assets                           | (1,158)        | -  | (1,158)        |
| <b>Total other movements</b>   | <b>(1,158)</b> | <b>(133)</b>                                 | <b>(1,291)</b> |
| <b>As at 30 June 2025</b>  |                |  |                |
| Gross book value   | 1,684          | 1,383  | 3,067          |
| Gross book value - ROU assets  | 8,181          | -  | 8,181          |
| Accumulated depreciation/<br>amortisation and impairment             | (291)          | (581)  | (872)          |
| Accumulated depreciation/amortisation<br>and impairment - ROU assets | (6,020)        | -  | (6,020)        |
| <b>Closing net book balance</b>                                      | <b>3,554</b>   | <b>802</b>                                   | <b>4,356</b>   |

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024–2025 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

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

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

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

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

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

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2024–25)**

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

## Portfolio glossary

| Term                               | Meaning   |
|------------------------------------|---|
| Accrual accounting                 | System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.  |
| Additional Estimates               | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.  |
| Additional Estimates Bills or Acts | These are Appropriation Bills No. 3 and No. 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.   |
| Administered items                 | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs.   |
| Amortisation                       | An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time.   |
| Annual Appropriation               | Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.   |
| Appropriation                      | An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.   |
| Assets                             | Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency.   |
| Budget measure                     | A decision by the Cabinet or ministers that have resulted in a cost or savings to outlays.  |
| Capital expenditure                | Expenditure by an agency on capital projects, for example purchasing a building.  |
| Consolidated Revenue Fund          | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.   |
| Departmental items                 | Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred. |
| Depreciation                       | Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.   |
| Equity or net assets               | Residual interest in the assets of an entity after deduction of its liabilities.  |
| Expenses                           | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.  |
| Fair value                         | Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.                               |
| Forward estimates                  | A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.  |

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

## Portfolio acronyms

| Term                                    | Definition   |
|---|--|
| AAIS                                    | Australian Apprenticeships Incentive System                                      |
| AASB                                    | Australian Accounting Standards Board  |
| ACB                                     | Administered Capital Budget  |
| ACSF                                    | Australian Core Skills Framework   |
| AFP                                     | Australian Federal Police  |
| APS                                     | Australian Public Service  |
| <i>Asbestos-related Claims Act 2005</i> | <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  |
| ATO                                     | Australian Taxation Office   |
| 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                                 |
| DLSF                                    | Digital Literacy Skills Framework  |
| DSS                                     | Department of Social Services  |
| Fair Work Act                           | <i>Fair Work Act 2009</i>  |
| FEG                                     | Fair Entitlements Guarantee  |
| Fund                                    | Seafarers Safety Net Fund  |
| FWC                                     | Fair Work Commission   |
| GST                                     | Goods and Services Tax   |
| GTO                                     | Group Training Organisation  |
| HAFF                                    | Housing Australia Future Fund  |
| HELP                                    | Higher Education Loan Program  |
| JSA                                     | Jobs and Skills Australia  |
| MP                                      | Member of Parliament   |
| MYEFO                                   | Mid-Year Economic and Fiscal Outlook   |
| NCI                                     | National Careers Institute   |
| NEAP                                    | New Energy Apprenticeship Program  |
| NHAF                                    | National Housing Accord Facility   |
| NSA                                     | National Skills Agreement  |

| <b>Term</b>                 | <b>Definition</b>  |
|-----------------------------|--|
| NSC                         | National Skills Commission   |
| NVETR Act                   | <i>National Vocational Education and Training Regulator Act 2011</i> |
| OHS                         | Occupational Health and Safety                                       |
| OHS(MI) Act                 | <i>Occupational Health and Safety (Maritime Industry) Act 1993</i>   |
| OFWO                        | Office of the Fair Work Ombudsman                                    |
| OPA                         | Official Public Account  |
| PAES                        | Portfolio Additional Estimates Statements                            |
| PALM                        | Pacific Australia Labour Mobility scheme                             |
| PB Statements               | Portfolio Budget Statements  |
| PGPA Act                    | <i>Public Governance, Performance and Accountability Act 2013</i>    |
| PIAAC                       | Program for the International Assessment of Adult Competencies       |
| PICS                        | Parliamentary Injury Compensation Scheme                             |
| PSAES                       | Portfolio Supplementary Additional Estimates Statements              |
| 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>            |
| SGC                         | Superannuation Guarantee Charge                                      |
| 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>                               |