

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2024–25

**EMPLOYMENT AND WORKPLACE RELATIONS
PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2024–25

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



SENATOR THE HON MURRAY WATT
Minister for Employment and Workplace Relations

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

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

Dear President

Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2024–25 Additional Estimates for the Employment and Workplace Relations Portfolio.

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

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

Yours sincerely

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

MURRAY WATT

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

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

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

**User guide
to the
Portfolio Additional
Estimate Statements**

User guide

The purpose of the 2024–25 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2024–2025. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources

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

Section 2: Revisions to outcomes and planned performance

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

Section 3: Special account flows and budgeted financial statements

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

Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements

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Portfolio overview

Portfolio overview

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

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

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

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

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

Figure 1: Employment and Workplace Relations portfolio structure and outcomes

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

Fair Work Commission

Murray Furlong – General Manager

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

Office of the Fair Work Ombudsman

Anna Booth – Fair Work Ombudsman

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

Safe Work Australia

Marie Boland – Chief Executive Officer

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

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

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.

**Department of Employment
and Workplace Relations**

**Entity additional estimates
statements**

Department of Employment and Workplace Relations

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Department of Employment and Workplace Relations

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

The Government has announced several measures since the 2024–25 Budget impacting the Employment and Workplace Relations portfolio, including through the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO), released on 18 December 2024. These measures build upon the Government’s investments in key priorities such as easing cost-of-living pressures, delivering a Future Made in Australia and progressing employment services reforms.

A full outline of the department’s Strategic Direction is available in the Employment and Workplace Relations 2024–25 Portfolio Budget Statements.

Free TAFE

The Government will provide \$253.7 million over two years from 2026–27 (and an additional \$1.4 billion from 2028–29 to 2034–35) to fund 100,000 Free TAFE places per year from 2027. A new Free TAFE Act will establish Free TAFE as an enduring feature of the national vocational education system, subject to the passage of legislation. Free TAFE also contributes to building the skilled workforce needed in areas of national priority, including construction, care, defence, and manufacturing, which help deliver the Government’s commitments and priorities including in housing, net zero transformation, a Future Made in Australia and reforming early childhood education and care.

International VET

The Government will provide \$7.7 million over four years from 2024–25 (and \$0.4 million per year ongoing) to enable the Australian Skills Quality Authority (ASQA) to support Australia’s international vocational education and training sector as it adapts to meet the Government’s objective of an international education and training sector built on quality, integrity and sustainability.

Skills and Training – other priorities

The Government will provide \$2.9 million over two years from 2024–25 to enable Jobs and Skills Australia to continue to undertake labour market analysis and stakeholder engagement to support the implementation of the new Skills in Demand (SID) visa. This will include post-arrival analysis of occupations and wages in the Specialist Skills Stream of the new SID visa, which was implemented in December 2024, and any request made by Government to update analysis and advice to inform the Core Skills Occupation List in 2025.

The Government will also invest \$0.7 million over 4 years from 2024–25 to amend the Group Training Organisation Reimbursement Pilot which was implemented from 1 January 2025. This builds on the funding provided through the 2024–25 Budget.

Progressing Employment Services Reform

The Government will provide \$62.6 million over three years from 2024–25 to extend the *Local Jobs* program for two years to 30 June 2027 to connect local employers, jobs seekers and communities in 51 employment regions. This investment reflects the Government’s commitment to place-based approaches as part of the next phase of Employment Services Reform.

The Government is also investing \$4.9 million over two years from 2024–25 to strengthen the integrity of processes that support mutual obligation requirements.

Norfolk Island

The Government will provide \$0.2 million over three years from 2025–26 (and \$0.1 million per year ongoing) to deliver a consolidated, place-based employment program on Norfolk Island from 1 July 2025.

Funding of \$0.7 million over three years from 2025–26 (and \$0.2 million per year ongoing) will be transferred from the Department of Employment and Workplace Relations and the Department of Social Services to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, to deliver the Norfolk Island employment servicing arrangements.

Advancing Gender Equality

The Government will provide \$16.4 million over two years from 2024–25 to establish a one-year pilot program to support state and territory Trades and Labour Councils and peak employer organisations to deliver initiatives to improve gender equality in gender-segregated industries.

Administration of the CFMEU

Funding of \$2.1 million over two years from 2024–25 has been allocated for ancillary costs incurred for the administration of the Construction and General Division of the Construction, Forestry and Maritime Employees Union (CFMEU).

Labour Hire Project Office

The Government will provide an additional \$2.0 million in 2024–25 to the Victorian Government to continue progressing the establishment of a national labour hire regulation model through harmonisation of state and territory laws.

Reviewing policies and programs to ensure quality spending

The Government will achieve savings of \$67.9 million over four years from 2024–25 (and an additional \$7.0 million from 2028–29 to 2034–35). Savings include:

- \$33.1 million over 2 years from 2024–25 by temporarily pausing new credits to the Workforce Australia Online - Employment Fund for 12 months until 31 December 2025. Supports remain available for Workforce Australia Online participants within existing funding.
- \$22.7 million over 4 years from 2024–25 (and additional \$7.0 million from 2028–29 to 2034–35) by reducing and ceasing underutilised programs across the Skills and Training portfolio.
- \$8.3 million over 3 years from 2024–25 by reducing the length of the New Energy Apprenticeships Mentoring program, with funding redirected to support implementation of reporting arrangements for the Australian Skills Guarantee.
- \$2.3 million in 2024–25 by reducing funding from 2023–24 MYEFO measure titled Prohibition on the Use of Engineered Stone – Communications Strategy.
- \$1.5 million over 3 years from 2024–25 by reducing funding from the WorkFoundations program under the 2024–25 Budget measure titled Employment Services Reform.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Employment and Workplace Relations at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: Department of Employment and Workplace Relations resource statement – Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	248,166	140,908	70,507	211,415
Departmental appropriation (c)(d)	729,855	805,221	16,661	821,882
s74 External Revenue (e)	106,718	79,018	60,786	139,804
Departmental capital budget (f)	72,412	77,832	23,131	100,963
Annual appropriations - other services - non-operating (g)				
Prior year appropriations available (b)	10,867	17,594	(9,790)	7,804
Equity injection (h)	43,323	69,831	-	69,831
Total departmental annual appropriations	1,211,341	1,190,404	161,295	1,351,699
Special accounts (i)				
Opening balance	5,727	5,727	5,312	11,039
Appropriation receipts (j)	5,201	2,532	-	2,532
Non-appropriation receipts	10,792	-	-	-
Total special accounts	21,720	8,259	5,312	13,571
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(5,201)</i>	<i>(2,532)</i>	<i>-</i>	<i>(2,532)</i>
Total departmental resourcing	1,227,860	1,196,131	166,607	1,362,738

Table 1.1: Department of Employment and Workplace Relations resource statement – Additional Estimates for 2024–25 as at February 2025 (continued)

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2023-24</i>	<i>2024-25</i>	<i>2024-25</i>	<i>2024-25</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (k)	1,153,114	1,263,407	(494,640)	768,767
Outcome 1 (l)	1,834,425	1,900,605	23,939	1,924,544
Outcome 2 (l)	2,623,457	1,918,509	26,216	1,944,725
Outcome 3 (l)	74,376	93,802	8,000	101,802
Payments to corporate entities (m)	6,029	6,679	-	6,679
Total administered annual appropriations	5,691,401	5,183,002	(436,485)	4,746,517
Special appropriations				
<i>Asbestos-related Claims Act 2005</i>	27,258	26,004	5,082	31,086
<i>Australian Apprenticeship Support Loans Act 2014 (n)</i>	203,482	258,179	1,111	259,290
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	232,702	251,764	8,624	260,388
<i>Fair Entitlements Guarantee Act 2012</i>	220,692	309,980	7,670	317,650
<i>Higher Education Support Act 2003</i>	136	-	-	-
<i>Public Governance, Performance and Accountability Act 2013</i>	-	50	-	50
<i>Safety, Rehabilitation and Compensation Act 1988</i>	26,359	24,917	(816)	24,101
<i>VET Student Loans Act 2016</i>	228,390	293,066	(14,497)	278,569
Total administered special appropriations	939,019	1,163,960	7,174	1,171,134
Special accounts (i)				
Opening balance	9,715	10,362	1,007	11,369
Appropriation receipts (j)	6,323	6,445	-	6,445
Non-appropriation receipts	1,296	3,292	-	3,292
Adjustments	-	(493)	-	(493)
Total special account receipts	17,334	19,606	1,007	20,613
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(6,323)	(6,445)	-	(6,445)
<i>less payments to corporate entities from annual/special appropriations</i>	(59,646)	(57,600)	(4,266)	(61,866)
Total administered resourcing	6,581,785	6,302,523	(432,570)	5,869,953
Total resourcing for the Department of Employment and Workplace Relations	7,809,645	7,498,655	(265,964)	7,232,691
			<i>Actual</i>	<i>2024-25</i>
Average staffing level (number)			3,633	4,168

Table 1.1: Department of Employment and Workplace Relations resource statement — Additional Estimates for 2024–25 as at February 2025 (continued)
Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Department of Finance - <i>Parliamentary Business Resources Act 2017 (s59)</i>	508	-	-	-
Receipts received from other entities for the provision of services (disclosed in s74 External Revenue section above)	69,674	51,602	4,204	55,806
Payments made to corporate entities within the Portfolio				
Comcare				
Annual Appropriation	6,029	6,679	-	6,679
Special appropriations - <i>Asbestos-related Claims Act 2005</i>	27,258	26,004	5,082	31,086
Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1988</i>	26,359	24,917	(816)	24,101

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

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

(a) *Appropriation Act (No. 1) 2024–25* and *Appropriation Bill (No. 3) 2024–25*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–24*, *Appropriation Act (No. 3) 2023–24*, and *Appropriation Act (No. 5) 2023–24*.

(b) Excludes \$13.548 million from the 2023–24 actual and \$21.483 million from the 2024–25 additional estimates that are withheld under section 51 (s51) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes Departmental Capital Budget (DCB).

(d) Excludes \$11.900 million from the 2024–25 actual that are withheld under s51 of the PGPA Act.

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

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

(g) *Appropriation Act (No. 2) 2024–25*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–24*, *Appropriation Act (No.4) 2023–24*, and *Appropriation Act (No.6) 2023–24*.

(h) Excludes \$3.717 million from the 2023–24 actual that are withheld under s51 of the PGPA Act.

(i) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Table 3.1 Special Accounts.

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

(k) Excludes \$92.396 million from the 2023–24 actual and \$309.213 million from the 2024–25 additional estimate that are withheld under s51 of the PGPA Act or subject to administrative quarantine by Finance.

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

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

(n) Previously "*Trade Support Loans Act 2014*".

1.3 Department of Employment and Workplace Relations measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Employment and Workplace Relations 2024–25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Receipt measures					
Building Australia's Future – A fairer deal for students (a)(b)	2.1,2.2				
Administered receipts		(19,900)	(40,474)	(40,431)	(41,816)
Departmental receipts		-	-	-	-
Total		(19,900)	(40,474)	(40,431)	(41,816)
Total receipt measures					
Administered		(19,900)	(40,474)	(40,431)	(41,816)
Departmental		-	-	-	-
Total		(19,900)	(40,474)	(40,431)	(41,816)
Payment measures					
Employment and Workplace Relations – reprioritisation (c)	1.1,2.1,3.1				
Administered payments		(22,856)	(23,574)	(6,628)	(14,877)
Departmental payments		18	14	-	-
Total		(22,838)	(23,560)	(6,628)	(14,877)
Assistance for Recent Arrivals from Conflict Zones (d)	1.1				
Administered payments		230	711	430	208
Departmental payments		-	-	-	-
Total		230	711	430	208
Employment Services Reform – additional supports	1.1				
Administered payments		(9,327)	26,868	21,818	(200)
Departmental payments		4,047	11,641	11,479	-
Total		(5,280)	38,509	33,297	(200)
New Remote Employment Service (e)(f)	1.1				
Administered payments		-	-	-	-
Departmental payments		7,737	5,890	935	1,656
Total		7,737	5,890	935	1,656
Building Australia's Future – A fairer deal for students (b)(g)	2.1,2.2				
Administered payments		-	-	-	-
Departmental payments		-	-	-	-
Total		-	-	-	-

Table 1.2: Department of Employment and Workplace Relations 2024–25 measures since the Budget (continued)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Building Australia's Future – Free TAFE	2.1				
Administered payments		-	-	-	-
Departmental payments		-	-	-	-
Total		-	-	-	-
Skills and Training – other priorities (h)	2.1				
Administered payments		89	905	(300)	(673)
Departmental payments		1,549	2,075	-	-
Total		1,638	2,980	(300)	(673)
Strengthening the Integrity and Sustainability of the International Education Sector (i)	2.1				
Administered payments		-	-	-	-
Departmental payments		-	-	-	-
Total		-	-	-	-
Workplace Relations – additional supports	3.1				
Administered payments		8,000	8,000	-	-
Departmental payments		1,572	928	-	-
Total		9,572	8,928	-	-
Total payment measures					
Administered		(23,864)	12,910	15,320	(15,542)
Departmental		14,923	20,548	12,414	1,656
Total		(8,941)	33,458	27,734	(13,886)

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 *Building Australia's Future – A fairer deal for students* is the Department of Education. The full measure description and package details appear in MYEFO under the Education Portfolio.

(c) Partial savings in this measure had already been provided for by the Government. Includes the prior-round decision taken but not yet announced *Reducing the length of the New Energy Apprenticeships Mentoring Program*, with an impact of -\$1.103 million, -\$3.603 million and -\$3.603 million in 2024–25, 2025–26 and 2026–27 respectively.

(d) The lead entity for measure titled *Assistance for Recent Arrivals from Conflict Zones* is the Department of Home Affairs. The full measure description and package details appear in MYEFO under the Home Affairs portfolio.

(e) The lead entity for measure titled *New Remote Employment Service* is the National Indigenous Australians Agency. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet portfolio.

(f) Includes \$3.863 million and \$3.225 million in departmental capital funding in 2024–25 and 2025–26 respectively.

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

(h) Includes \$0.650 million in departmental capital funding in 2024–25.

(i) The lead entity for measure titled *Strengthening the Integrity and Sustainability of the International Education Sector* is the Department of Education. The full measure description and package details appear in MYEFO under the Education portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Employment and Workplace Relations at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Administered					
Annual appropriations					
Employment and Workplace Relations - reprioritisation	1.1	(17,493)	(17,147)	-	-
Employment Services Reform - additional supports	1.1	(9,327)	26,868	21,818	(200)
Assistance for Recent Arrivals from Conflict Zones	1.1	230	711	430	208
Movement of Funds (a)					
(net increase)	1.1	1,487	3,196	500	-
(net decrease)	1.1	(1,136)	(2,200)	-	-
Changes in Parameters					
(net increase)	1.1	12,169	14,025	9,557	7,026
(net decrease)	1.1	(500)	(233)	(327)	(365)
Other Variations					
(net increase)	1.1	14,932	57,494	29,508	35,201
(net decrease)	1.1	(2,293)	-	-	-
Net impact on appropriations for Outcome 1 (administered)		(1,931)	82,714	61,486	41,870

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Employment and Workplace Relations - reprioritisation	1.1	18	14	-	-
Employment Services Reform - additional supports	1.1	4,047	11,641	11,479	-
New Remote Employment Service	1.1	7,737	5,890	935	1,656
Movement of Funds (a)					
(net increase)	1.1	1,136	2,200	-	-
(net decrease)	1.1	(500)	(500)	(500)	-
Changes in Parameters					
(net increase)	1.1	-	-	1,257	408
(net decrease)	1.1	-	(435)	-	-
Net impact on appropriations for Outcome 1 (departmental)					
		12,438	18,810	13,171	2,064
Total net impact on appropriations for Outcome 1					
		10,507	101,524	74,657	43,934

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 2					
Administered					
Annual appropriations					
Employment and Workplace					
	2.1	(3,103)	(6,427)	(6,628)	(14,877)
	2.1	89	905	(300)	(673)
Movement of Funds (a)					
	2.1	16,536	16,486	11,266	17,200
	2.1	(39,509)	(9,973)	(2,654)	(1,720)
Changes in Parameters					
	2.1	-	1,376	3,779	3,464
	2.1	(551)	(302)	-	(1)
Other Variations					
	2.1	11,111	1,997	1,971	2,104
	2.1	(2)	(1)	-	(1)
Special appropriations (including Special Accounts)					
	2.1, 2.2	-	-	-	-
Changes in Parameters					
	2.1, 2.2	542	2,469	4,226	4,459
	2.1, 2.2	-	-	-	-
Other Variations					
	2.1, 2.2	870	1,845	2,369	2,521
	2.1, 2.2	(14,798)	(14,034)	(16,152)	(18,342)
Net impact on appropriations for Outcome 2 (administered)		(28,815)	(5,659)	(2,123)	(5,866)

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Skills and Training - other priorities	2.1	1,549	2,075	-	-
Movement of Funds (a)					
(net increase)	2.1	5,815	6,369	-	-
(net decrease)	2.1	-	-	-	-
Changes in Parameters					
(net increase)	2.1	-	-	759	240
(net decrease)	2.1	-	(258)	-	-
Net impact on appropriations for Outcome 2 (departmental)		7,364	8,186	759	240
Total net impact on appropriations for Outcome 2		(21,451)	2,527	(1,364)	(5,626)

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 3					
Administered					
Annual appropriations					
Employment and Workplace relations - reprioritisation	3.1	(2,260)	-	-	-
Workplace Relations - additional supports	3.1	8,000	8,000	-	-
Changes in Parameters					
(net increase)	3.1	-	-	36	-
(net decrease)	3.1	-	(54)	(28)	(28)
Other Variations					
(net increase)	3.1	-	-	-	-
(net decrease)	3.1	(4,236)	(11,349)	(2,103)	(3,540)
Special appropriations (including Special Accounts)					
Other Variations					
(net increase)	3.1, 3.2	21,376	42,823	38,433	33,631
(net decrease)	3.1, 3.2	(816)	(384)	(388)	(1,434)
Net impact on appropriations for Outcome 3 (administered)					
		22,064	39,036	35,950	28,629

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget (continued)

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 3					
Departmental					
Annual appropriations					
Workplace Relations - additional supports	3.1	1,572	928	-	-
Changes in Parameters					
(net increase)	3.1	-	4	222	74
(net decrease)	3.1	-	(77)	(11)	(4)
Net impact on appropriations for Outcome 3 (departmental)		1,572	855	211	70
Total net impact on appropriations for Outcome 3		23,636	39,891	36,161	28,699

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

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

(b) Nil impact to appropriations receivable, noting impacts to administered receipts, refer to Table 1.2.

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs (a)	1,830,742	1,900,605	1,898,674	28,818	(30,749)
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training (b)	2,597,548	1,918,509	1,903,082	26,216	(41,643)
Outcome 3					
Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces (c)	74,376	93,802	95,306	8,000	(6,496)
Total administered	4,502,666	3,912,916	3,897,062	63,034	(78,888)

Table 1.4: Appropriation Bill (No. 3) 2024–2025 (continued)

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs (d)(e)	413,970	470,577	483,015	12,941	(503)
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training (e)	310,808	327,342	353,124	25,782	-
Outcome 3					
Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces	77,489	85,134	86,706	1,572	-
Total departmental	802,267	883,053	922,845	40,295	(503)
Total administered and departmental	5,304,933	4,795,969	4,819,907	103,329	(79,391)

Note: 2023–24 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

(a) Reflects reduction of \$4.879 million to Appropriation Bill (No. 3) 2024–25 due to measure titled *Employment and Workplace Relations - reprioritisation* of \$0.950 million and other variations of \$3.929 million. Also reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2024–2025* due to measure titled *Employment Services Reform - additional supports* of \$9.327 million and measure titled *Employment and Workplace Relations - reprioritisation* of \$16.543 million.

(b) Reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2024–2025* due to measure titled *Employment and Workplace Relations - reprioritisation* of \$3.103 million and other variations of \$38.540 million.

(c) Reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2024–2025* due to measure titled *Employment and Workplace Relations - reprioritisation* of \$2.260 million and other variations of \$4.236 million.

(d) Reflects reduction of \$0.503 million to Appropriation Bill (No. 3) 2024–25 due to measure titled *Employment and Workplace Relations - reprioritisation* of \$0.003 million and other variations of \$0.500 million.

(e) DCBs are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The Appropriation Bill No. 3 includes a DCB component of \$23.131 million for '2024–25 Revised' and 'Additional Estimates'.

Table 1.5: Appropriation Bill (No. 4) 2024–2025

The department does not have Additional Estimates sought through Appropriation Bill No. 4 therefore Table 1.5 is not presented.

Section 2: Revisions to outcomes and planned performance

There have been no changes to performance measures resulting from decisions made since the 2024–25 Budget. For a full outline of all performance measures see the Employment and Workplace Relations Portfolio Budget Statements 2024–25 and the Department of Employment and Workplace Relations Corporate Plan 2024–25.

2.1 Budgeted expenses Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
jobactive	154	-	-	-	-
Workforce Australia	1,223,255	1,426,511	1,482,854	1,511,085	1,484,404
Pacific Australia Labour					
Mobility (PALM) (a)	5,112	4,680	5,906	6,756	6,756
Transition to Work	291,800	325,269	328,771	321,298	315,089
Time to Work	3,702	-	-	-	-
ParentsNext (b)	83,490	28,686	-	-	-
Skills and Training Incentive	11,445	-	-	-	-
Local Jobs Program	30,062	35,288	27,068	22,018	-
Y Careers	6,080	5,320	-	-	-
Parent Pathways (c)	-	59,173	98,529	136,834	158,093
Reconnection, Employment and Learning Program (d)	-	530	9,693	19,533	22,136
Supporting Workers Transition Through Energy System Changes	-	13,217	27,442	30,648	27,928
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	-	30	30	30	30
Administered total	1,655,100	1,898,704	1,980,293	2,048,202	2,014,436
Total expenses for program 1.1	1,655,100	1,898,704	1,980,293	2,048,202	2,014,436
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,655,100	1,898,674	1,980,263	2,048,172	2,014,406
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	-	30	30	30	30
Administered total	1,655,100	1,898,704	1,980,293	2,048,202	2,014,436
Departmental expenses					
Departmental appropriation	376,942	396,429	393,473	381,410	363,517
s74 External Revenue (e)	57,247	74,849	37,234	37,234	37,234
Expenses not requiring appropriation in the Budget year (f)	105,410	101,526	103,362	114,093	117,018
Departmental total	539,599	572,804	534,069	532,737	517,769
Total expenses for Outcome 1	2,194,699	2,471,508	2,514,362	2,580,939	2,532,205

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

	2023-24 Actual expenses	2024-25 Revised estimated expenses	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
Movement of administered funds between years (g)	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1:					
Pacific Australia Labour Mobility (PALM)	(2,600)	400	2,200	-	-
Workforce Australia	(1,083)	587	496	-	-
Total movement of administered funds	(3,683)	987	2,696	-	-
	2023-24	2024-25			
Average staffing level (number)	1,865	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.

(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 finished on 31 October 2024 and was replaced by Parent Pathways on 1 November 2024.

(c) Formerly reported as New Voluntary Pre-Employment Service for Parents, this program commenced on 1 November 2024.

(d) Formerly reported as First Nations Prison to Employment Program.

(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.

2.2 Budgeted expenses 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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.					
Program 2.1: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,556,158	1,898,068	1,735,517	1,270,820	1,166,465
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014 (a)(b)</i>	101,418	334,452	77,183	80,345	82,949
Special accounts					
Unique Student Identifiers Special Account	5,792	5,914	6,008	6,134	6,250
Total expenses for program 2.1	2,663,368	2,238,434	1,818,708	1,357,299	1,255,664
Program 2.2: VET Student Loans					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	572	286	-	-	-
Special appropriations					
<i>VET Student Loans (b)(c)</i>	366,002	1,277,856	158,907	181,265	205,738
Special accounts					
VSL Tuition Protection Fund Special Account	176	2,687	2,791	2,901	3,547
Total expenses for program 2.2	366,750	1,280,829	161,698	184,166	209,285
Program 2.3: DEWR - Nuclear powered Submarine Program					
Departmental expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,132	1,974	-	-	-
Total expenses for program 2.3	1,132	1,974	-	-	-

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	2,556,730	1,898,354	1,735,517	1,270,820	1,166,465
Special appropriations	467,420	1,612,308	236,090	261,610	288,687
Special accounts	5,968	8,601	8,799	9,035	9,797
Administered total	3,030,118	3,519,263	1,980,406	1,541,465	1,464,949
Departmental expenses					
Departmental appropriation	252,845	286,838	241,324	228,769	217,785
s74 External Revenue (d)	38,400	53,643	27,760	27,760	27,760
Student Identifiers Special accounts	13,750	2,532	2,530	2,535	2,567
Expenses not requiring appropriation in the Budget year (e)	46,584	40,015	36,504	35,143	32,244
Departmental total	351,579	383,028	308,118	294,207	280,356
Total expenses for Outcome 2	3,381,697	3,902,291	2,288,524	1,835,672	1,745,305

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2023-24 Actual expenses	2024-25 Revised estimated expenses	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Movement of administered funds between years (f)					
Outcome 2:					
Remote Training Hubs	(2,516)	2,386	130	-	-
National Training System COPE - Other	(1,519)	1,519	-	-	-
VET Data Streamlining	(6,149)	-	6,149	-	-
Jobs and Skills Councils	(8,000)	6,000	2,000	-	-
Jobs and Skills Australia	(3,417)	3,417	-	-	-
National Skills Passport	(394)	394	-	-	-
NSA COPE - Closing the Gap	(157)	(900)	1,157	266	(366)
NSA COPE - TAFE Leadership networks	(677)	677	-	-	-
NSA COPE - VET Workforce	(3,000)	-	3,000	-	-
NSA COPE - Enhanced VET Data	-	(28,000)	1,500	10,000	16,500
NSA COPE - NSA Implementation	(80)	(620)	300	(300)	700
Total movement of administered funds	(25,909)	(15,127)	14,236	9,966	16,834
	2023-24	2024-25			
Average staffing level (number)	1,243	1,468			

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

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

(b) Increased expenses in 2024–25 estimate incurred from the measure *Building Australia's Future - A fairer deal for students* detailed in Table 1.2.

(c) 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.

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

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

(f) 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 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<i>Sub-program 2.1.1 - Skills Development</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Australian Apprenticeship Support Network	270,255	238,141	208,219	202,727	203,794
Australian Apprenticeships Incentives Program	1,347,545	226,759	106,534	5,088	-
Australian Apprenticeships Incentives System	596,432	976,170	962,458	585,208	487,058
Skills Checkpoint for Older Workers Program	4,136	1,000	-	-	-
Trades Recognition Australia	63,773	72,809	77,012	89,311	89,311
Migrant Skills Incentive	1,037	-	-	-	-
Special appropriations:					
Australian Apprenticeship Support Loans Act 2014 (a)(b)	101,418	334,452	77,183	80,345	82,949
Total component 2.1.1 expenses	2,384,596	1,849,331	1,431,406	962,679	863,112
<i>Sub-program 2.1.2 - Access to Training</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Skills for Education and Employment	105,446	140,135	138,487	152,713	152,142
Foundation Skills for Your Future Program	2,931	-	-	-	-
Foundation Skills for Your Future - Remote Community Pilots	2,850	-	-	-	-
Remote Training Hubs Network	-	9,282	5,892	3,557	1,793
Total component 2.1.2 expenses	111,227	149,417	144,379	156,270	153,935

Table 2.2.2: Program components of Outcome 2 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Sub-program 2.1.3 - Support for the National Training System					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Industry Workforce Training	3,522	4,880	2,455	2,534	2,767
Integrated Information Service	890	-	-	-	-
Jobs and Skills Australia	4,148	8,681	5,920	-	-
Licensing of International Vocational Education and Training (VET) Courses	427	-	-	-	-
My Skills Website	353	-	-	-	-
National Careers Institute and Ambassador	2,731	2,171	-	-	-
National Centre for Vocational Education Research	754	777	794	812	828
National Training System COPE	36,579	47,014	32,545	35,892	36,269
Skills Communication Campaign	6,681	4,605	-	-	-
VET Data Streamlining	8,944	20,381	13,235	7,237	7,374
VET Information Strategy	620	645	-	-	-
Job and Skills Councils	94,792	116,700	110,685	110,836	112,616
National Skills Passport	752	394	-	-	-
Building Women's Careers	-	9,250	19,250	18,000	8,000
Commonwealth Prac Payment	-	-	10,944	12,782	14,740
Tertiary Harmonisation	-	-	-	4,056	4,056
Total component 2.1.3 expenses	161,193	215,498	195,828	192,149	186,650
Sub-program 2.1.4 - Student Identifiers Special Account					
Unique Student Identifiers Special Account (c)(d)	5,792	5,914	6,008	6,134	6,250
Total component 2.1.4 expenses	5,792	5,914	6,008	6,134	6,250
Sub-program 2.1.5 - National Skills Agreement (NSA) COPE					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Closing the Gap	560	6,671	7,671	8,550	8,132
Foundation Skills	-	4,576	16,017	13,717	11,585
National TAFE Network	-	-	-	-	-
VET Workforce	-	3,935	6,381	6,000	6,000
Enhanced VET Data and Evidence	-	1,392	9,018	10,000	16,500
NSA Implementation	-	1,700	2,000	1,800	3,500
Total component 2.1.5 expenses	560	18,274	41,087	40,067	45,717
Total program 2.1 expenses	2,663,368	2,238,434	1,818,708	1,357,299	1,255,664

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

(b) Increased expenses in 2024–25 estimate incurred from the measure *Building Australia's Future - A fairer deal for students* detailed in Table 1.2.

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

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

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
VET FEE-HELP (VFH) Student Redress Scheme	572	286	-	-	-
Special appropriations					
VET Student Loans (a)(b)	366,002	1,277,856	158,907	181,265	205,738
Special account expenses					
VSL Tuition Protection Fund Special Account (c)	176	2,687	2,791	2,901	3,547
Total program expenses 2.2	366,750	1,280,829	161,698	184,166	209,285

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

(b) Increased expenses in 2024–25 estimate incurred from the measure *Building Australia's Future - A fairer deal for students* detailed in Table 1.2.

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

2.3 Budgeted expenses Outcome 3

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

Table 2.3.1 Budgeted expenses for Outcome 3

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 3.1: Workplace Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	57,356	95,306	82,432	84,155	81,725
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	239,365	260,388	260,388	260,388	260,388
<i>Fair Entitlements Guarantee Act 2012</i>	221,273	317,650	308,377	291,229	291,874
Administered total	517,994	673,344	651,197	635,772	633,987
Total expenses for program 3.1	517,994	673,344	651,197	635,772	633,987
Program 3.2: Workers' Compensation Payments					
Administered expenses					
Payments to corporate entities - Comcare	6,029	6,679	6,246	6,381	6,444
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	27,258	31,086	26,522	24,860	23,804
<i>Safety, Rehabilitation and Compensation Act 1988</i>	108,913	24,101	23,778	22,576	21,810
Administered total	142,200	61,866	56,546	53,817	52,058
Total expenses for program 3.2	142,200	61,866	56,546	53,817	52,058

Table 2.3.1 Budgeted expenses for Outcome 3 (continued)

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	57,356	95,306	82,432	84,155	81,725
Payments to corporate entities - Comcare	6,029	6,679	6,246	6,381	6,444
Special appropriations	596,809	633,225	619,065	599,053	597,876
Administered total	660,194	735,210	707,743	689,589	686,045
Departmental expenses					
Departmental appropriation	109,623	77,715	74,696	70,501	71,241
s74 External Revenue (a)	16,649	11,312	6,028	6,028	6,028
Expenses not requiring appropriation in the Budget year (b)	14,352	12,887	12,053	10,865	9,078
Departmental total	140,624	101,914	92,777	87,394	86,347
Total expenses for Outcome 3	800,818	837,124	800,520	776,983	772,392

	2023-24	2024-25
Average staffing level (number)	525	449

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

Table 2.3.2: Program components of Outcome 3

Program 3.1: Workplace Support

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)					
Fair Entitlements Guarantee	17,571	32,916	28,138	38,364	37,594
International Labour Organization Subscription	12,993	14,246	14,218	14,218	14,218
Protected Action Ballots Scheme	643	1,600	1,600	1,600	1,600
Business research and innovation initiatives	499	1,504	503	-	-
Working women's centres assistance	9,655	9,657	9,660	9,660	8,000
Productivity, Education and Training Fund	11,688	19,188	19,188	19,188	19,188
Safe Work Australia member grants	1,725	1,725	1,125	1,125	1,125
Work Health and Safety Accreditation Scheme grant	-	6,000	-	-	-
Prohibition of Engineered Stone	2,582	470	-	-	-
Advancing gender equality in gender segregated industries grants	-	8,000	8,000	-	-
Special appropriations					
Coal Mining Industry (Long Service Leave) Administration Act 1992	239,365	260,388	260,388	260,388	260,388
Fair Entitlements Guarantee Act 2012	221,273	317,650	308,377	291,229	291,874
Total expenses for Program 3.1	517,994	673,344	651,197	635,772	633,987

Table 2.3.2: Program components of Outcome 3 (continued)

Program 3.2: Workers' Compensation Payments					
	2023-24 Actual expenses	2024-25 Revised estimated expenses	2025-26 Forward estimate	2026-27 Forward estimate	2027-28 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses					
Payments to corporate entities - Comcare	6,029	6,679	6,246	6,381	6,444
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	27,258	31,086	26,522	24,860	23,804
<i>Safety, Rehabilitation and Compensation Act 1988</i>	108,913	24,101	23,778	22,576	21,810
Total expenses for Program 3.2	142,200	61,866	56,546	53,817	52,058

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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

Table 3.1: Estimates of special account flows and balances

		Opening balance 2024-25 2023-24	Receipts 2024-25 2023-24	Payments 2024-25 2023-24	Adjustments 2024-25 2023-24	Closing balance 2024-25 2023-24
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Unique Student Identifiers Special Account - s80 PGPA Act 2013 (A,D)	2	11,039	8,446	(8,446)	-	11,039
<i>Unique Student Identifiers Special Account - s80 PGPA Act 2013</i>		5,727	21,785	(16,473)	-	11,039
VSL Tuition Protection Fund Special Account (A)	2	11,369	3,823	(2,687)	(493)	12,012
<i>VSL Tuition Protection Fund Special Account - s80 PGPA Act 2013</i>		9,715	1,827	(173)	-	11,369
Total special accounts 2024-25 Budget estimate		22,408	12,269	(11,133)	(493)	23,051
<i>Total special accounts 2023-24 actuals</i>		15,442	23,612	(16,646)	-	22,408

(A) = Administered
(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4, and the actual results for the 2023–24 financial year.

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

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	504,909	477,689	467,485	443,309	387,981
Suppliers	297,306	424,580	314,950	309,975	337,198
Depreciation and amortisation (a)	199,866	152,350	149,841	158,023	156,262
Finance costs	2,549	3,127	2,688	3,031	3,031
Write-down and impairment of assets	26,620	-	-	-	-
Losses from asset sales	553	-	-	-	-
Total expenses	1,031,803	1,057,746	934,964	914,338	884,472
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services (b)	111,882	115,124	46,342	46,342	46,342
Rental income	414	24,680	24,680	24,680	24,680
Other revenue	1,844	2,433	2,433	2,433	2,433
Total own-source revenue	114,140	142,237	73,455	73,455	73,455
Gains					
Other gains	125	-	-	-	-
Total gains	125	-	-	-	-
Total own-source income	114,265	142,237	73,455	73,455	73,455
Net (cost of)/contribution by services	(917,538)	(915,509)	(861,509)	(840,883)	(811,017)
Revenue from Government	732,707	821,882	771,461	742,321	714,216
Surplus/(deficit) attributable to the Australian Government	(184,831)	(93,627)	(90,048)	(98,562)	(96,801)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	3,717	-	-	-	-
Total other comprehensive income	3,717	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(181,114)	(93,627)	(90,048)	(98,562)	(96,801)

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(181,114)	(93,627)	(90,048)	(98,562)	(96,801)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	149,575	94,793	98,482	99,199	97,438
plus: depreciation/amortisation expenses for ROU assets (c)	50,291	57,557	51,359	58,824	58,824
less: lease principal repayments (c)	58,017	58,368	59,438	59,106	59,106
Net Cash Operating Surplus/(Deficit)	(39,265)	355	355	355	355

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate DCB under Appropriation Act (No.1) or Bill (No. 3). This replaced revenue appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

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

(c) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	11,748	11,748	11,748	11,748	11,748
Trade and other receivables	284,839	274,100	266,773	266,127	265,523
Total financial assets	296,587	285,848	278,521	277,875	277,271
Non-financial assets					
Land and buildings (a)	225,309	172,269	210,486	114,569	50,271
Property, plant and equipment	39,361	51,165	57,672	62,682	61,734
Intangibles	301,225	385,567	369,084	350,179	299,548
Other non-financial assets	42,452	42,453	42,453	42,453	42,453
Total non-financial assets	608,347	651,454	679,695	569,883	454,006
Total assets	904,934	937,302	958,216	847,758	731,277
LIABILITIES					
Payables					
Suppliers	42,356	42,400	42,636	42,636	42,636
Other payables	25,360	26,597	26,481	26,110	25,749
Total payables	67,716	68,997	69,117	68,746	68,385
Interest bearing liabilities					
Leases	214,169	167,140	204,371	145,265	86,159
Total interest bearing liabilities	214,169	167,140	204,371	145,265	86,159
Provisions					
Employee provisions	144,063	145,012	144,776	144,500	144,257
Total provisions	144,063	145,012	144,776	144,500	144,257
Total liabilities	425,948	381,149	418,264	358,511	298,801
Net assets	478,986	556,153	539,952	489,247	432,476
EQUITY*					
Parent entity interest					
Contributed equity	744,452	915,247	989,094	1,036,951	1,076,981
Reserves	3,717	3,717	3,717	3,717	3,717
Retained surplus / (accumulated deficit)	(269,183)	(362,811)	(452,859)	(551,421)	(648,222)
Total parent entity interest	478,986	556,153	539,952	489,247	432,476
Total equity	478,986	556,153	539,952	489,247	432,476

Prepared on Australian Accounting Standards basis.

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

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

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(269,183)	3,717	-	744,452	478,986
Adjusted opening balance	(269,183)	3,717	-	744,452	478,986
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(93,627)	-	-	-	(93,627)
Total comprehensive income	(93,627)	-	-	-	(93,627)
of which:					
Attributable to the Australian Government	(93,627)	-	-	-	(93,627)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	69,831	69,831
Departmental Capital Budget (DCB)	-	-	-	100,963	100,963
Sub-total transactions with owners	-	-	-	170,794	170,794
Estimated closing balance as at 30 June 2025	(362,810)	3,717	-	915,246	556,153
Closing balance attributable to the Australian Government	(362,810)	3,717	-	915,246	556,153

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	923,387	823,369	771,220	742,967	714,820
Receipts from Government	5,000	-	-	-	-
Sale of goods and rendering of services (a)	92,494	139,804	71,022	71,022	71,022
GST received	45,069	42,192	31,220	30,746	33,469
Other	1,147	-	-	-	-
Total cash received	1,067,097	1,005,365	873,462	844,735	819,311
Cash used					
Employees	496,100	475,504	467,837	443,956	388,585
Suppliers	352,390	421,916	312,201	307,462	334,685
GST paid	45,611	42,192	31,220	30,746	33,469
Interest payments on lease liability	1,815	3,127	2,688	3,031	3,031
s74 External Revenue transferred to the OPA	106,802	-	-	-	-
Other	-	188	80	80	80
Total cash used	1,002,718	942,927	814,026	785,275	759,850
Net cash from / (used by) operating activities	64,379	62,438	59,436	59,460	59,461
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	14	-	-	-	-
Total cash received	14	-	-	-	-
Cash used					
Purchase of property, plant, and equipment and intangibles	119,412	184,119	81,413	48,211	40,385
Total cash used	119,412	184,119	81,413	48,211	40,385
Net cash from / (used by) investing activities	(119,398)	(184,119)	(81,413)	(48,211)	(40,385)

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	118,397	180,049	81,415	47,857	40,030
Total cash received	118,397	180,049	81,415	47,857	40,030
Cash used					
Principal payments on lease liability	58,017	58,368	59,438	59,106	59,106
Total cash used	58,017	58,368	59,438	59,106	59,106
Net cash from/(used by) financing activities	60,380	121,681	21,977	(11,249)	(19,076)
Net increase/(decrease) in cash held	5,361	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,387	11,748	11,748	11,748	11,748
Cash and cash equivalents at the end of the reporting period	11,748	11,748	11,748	11,748	11,748

Prepared on Australian Accounting Standards basis.

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

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	72,412	100,963	49,320	39,682	40,030
Equity injections - Bill 2	43,323	69,831	24,527	8,175	-
Total new capital appropriations	115,735	170,794	73,847	47,857	40,030
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	115,735	170,794	73,847	47,857	40,030
Total Items	115,735	170,794	73,847	47,857	40,030
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	46,386	69,831	24,527	8,175	-
Funded by capital appropriation - DCB (b)	67,585	114,289	56,888	39,682	40,030
Funded internally from departmental resources (c)	355	355	355	355	355
TOTAL	114,326	184,475	81,770	48,212	40,385
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	114,326	184,475	81,770	48,212	40,385
Total cash used to acquire assets	114,326	184,475	81,770	48,212	40,385

Prepared on Australian Accounting Standards basis.

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

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

(c) Includes the following:

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

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2024				
Gross book value	99,957	97,788	705,457	903,202
Gross book value - ROU assets	456,585	-	-	456,585
Accumulated depreciation/ amortisation and impairment	(74,429)	(58,426)	(404,233)	(537,088)
Accumulated depreciation/amortisation and impairment - ROU assets	(256,805)	-	-	(256,805)
Opening net book balance	225,308	39,362	301,224	565,894
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	69,831	69,831
By purchase - appropriation ordinary annual services (b)	5,000	20,238	89,050	114,288
By purchase - other - ROU assets	11,338	-	-	11,338
Total additions	16,338	20,238	158,881	195,457
Other movements				
Depreciation/amortisation expense	(11,820)	(8,435)	(74,538)	(94,793)
Depreciation/amortisation on ROU assets	(57,557)	-	-	(57,557)
Total other movements	(69,377)	(8,435)	(74,538)	(152,350)
As at 30 June 2025				
Gross book value	104,957	118,026	864,338	1,087,321
Gross book value - ROU assets	467,923	-	-	467,923
Accumulated depreciation/ amortisation and impairment	(86,249)	(66,861)	(478,771)	(631,881)
Accumulated depreciation/amortisation and impairment - ROU assets	(314,362)	-	-	(314,362)
Closing net book balance	172,269	51,165	385,567	609,001

Prepared on Australian Accounting Standards basis.

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

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No. 1) 2024–2025 and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,103,664	2,357,255	2,358,724	2,434,337	2,408,208
Subsidies	2,094,560	1,136,413	997,383	669,671	580,023
Personal benefits	425,473	800,939	813,188	654,465	639,154
Grants	184,227	209,773	233,178	233,116	225,700
Write-down and impairment of assets	531,458	1,586,931	209,423	233,850	260,287
Payments to corporate entities	6,029	61,866	56,546	53,817	52,058
Total expenses administered on behalf of Government	5,345,411	6,153,177	4,668,442	4,279,256	4,165,430
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	240,661	263,680	263,179	264,457	264,047
Total taxation revenue	240,661	263,680	263,179	264,457	264,047
Non-taxation revenue					
Revenue from contracts with customers	89,276	-	-	-	-
Interest	195,946	102,433	97,207	84,536	81,665
Other revenue	108,435	234,140	270,993	336,798	358,425
Total non-taxation revenue	393,657	336,573	368,200	421,334	440,090
Total own-source revenue administered on behalf of Government	634,318	600,253	631,379	685,791	704,137
Gains					
Other gains	98,540	(17,236)	(40,561)	(46,251)	(56,631)
Total gains administered on behalf of Government	98,540	(17,236)	(40,561)	(46,251)	(56,631)
Total own-sourced income administered on behalf of Government	732,858	583,017	590,818	639,540	647,506
Net (cost of)/contribution by services	4,612,553	5,570,160	4,077,624	3,639,716	3,517,924
Surplus/(deficit) before income tax	(4,612,553)	(5,570,160)	(4,077,624)	(3,639,716)	(3,517,924)
Surplus/(deficit) after income tax	(4,612,553)	(5,570,160)	(4,077,624)	(3,639,716)	(3,517,924)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	11,583	-	-	-	-
Total other comprehensive income	11,583	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(4,600,970)	(5,570,160)	(4,077,624)	(3,639,716)	(3,517,924)

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	11,371	15,791	16,943	18,111	19,285
Trade and other receivables	4,673,169	3,298,082	3,405,623	3,553,787	3,731,652
Other investments	372,529	372,529	372,529	372,529	372,529
Total financial assets	5,057,069	3,686,402	3,795,095	3,944,427	4,123,466
Non-financial assets					
Other non-financial assets	7,715	7,715	7,715	7,715	7,715
Total non-financial assets	7,715	7,715	7,715	7,715	7,715
Total assets administered on behalf of Government	5,064,784	3,694,117	3,802,810	3,952,142	4,131,181
LIABILITIES					
Payables					
Suppliers	132,803	132,796	132,796	132,796	133,327
Subsidies	36,004	36,004	36,004	36,004	36,004
Personal benefits	2,489	2,489	2,489	2,489	2,489
Grants	15,162	15,162	15,162	15,162	15,162
Other payables	2,114,681	2,135,694	2,176,255	2,222,506	2,279,137
Total payables	2,301,139	2,322,145	2,362,706	2,408,957	2,466,119
Total liabilities administered on behalf of Government	2,301,139	2,322,145	2,362,706	2,408,957	2,466,119
Net assets/(liabilities)	2,763,645	1,371,972	1,440,104	1,543,185	1,665,062

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	641	162,220	143,261	136,394	134,232
Taxes	240,661	263,680	263,179	264,457	264,047
GST received	201,171	235,726	235,872	243,434	240,768
Other	169,777	173,844	204,876	254,457	266,199
Total cash received	612,250	835,470	847,188	898,742	905,246
Cash used					
Grants	202,225	209,773	233,178	233,116	225,700
Subsidies paid	2,088,913	1,136,413	997,383	669,671	580,023
Personal benefits	406,749	800,939	813,188	654,465	639,154
Suppliers	2,082,870	2,357,255	2,358,724	2,434,337	2,407,677
Payments to corporate entities	6,029	61,866	56,546	53,817	52,058
GST paid	201,080	235,726	235,872	243,434	240,768
Total cash used	4,987,866	4,801,972	4,694,891	4,288,840	4,145,380
Net cash from/(used by) operating activities	(4,375,616)	(3,966,502)	(3,847,703)	(3,390,098)	(3,240,134)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	212,964	305,237	242,033	241,004	244,101
Total cash received	212,964	305,237	242,033	241,004	244,101
Cash used					
Advances and loans made	432,043	512,482	538,934	592,535	642,594
Total cash used	432,043	512,482	538,934	592,535	642,594
Net cash from/(used by) investing activities	(219,079)	(207,245)	(296,901)	(351,531)	(398,493)
Net increase/(decrease) in cash held	(4,594,695)	(4,173,747)	(4,144,604)	(3,741,629)	(3,638,627)
Cash and cash equivalents at beginning of reporting period	9,742	11,371	15,791	16,943	18,111
Cash from Official Public Account for:					
- Appropriations	5,423,800	5,074,873	4,995,177	4,635,035	4,544,721
Total cash from Official Public Account	5,423,800	5,074,873	4,995,177	4,635,035	4,544,721
Cash to Official Public Account for:					
- Appropriations	(827,476)	(896,706)	(849,421)	(892,238)	(904,920)
Total cash to Official Public Account	(827,476)	(896,706)	(849,421)	(892,238)	(904,920)
Cash and cash equivalents at end of reporting period	11,371	15,791	16,943	18,111	19,285

Prepared on Australian Accounting Standards basis.

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

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

Table 3.12: Statement of administered asset movements (2024–25 Budget year)

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

**Australian Skills Quality
Authority**

**Entity additional estimates
statements**

Australian Skills Quality Authority

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Australian Skills Quality Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

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 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 the Department of Employment and Workplace Relations 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

The Entity Resource Statement details the resourcing for ASQA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024–25 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2023–24 financial statements.

Table 1.1: ASQA resource statement — Additional Estimates for 2024–25 as at February 2025

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	14,687	13,582	4,271	17,853
Departmental appropriation s74 External Revenue (b)	43,284	47,117	2,370	49,487
Departmental capital budget (c)	1,661	-	-	-
Departmental capital budget (c)	3,306	4,930	-	4,930
Annual appropriations - other services - non-operating (d)				
Prior year appropriations available	-	-	96	96
Equity injection	1,157	-	-	-
Total departmental annual appropriations	64,095	65,629	6,737	72,366
Total departmental resourcing	64,095	65,629	6,737	72,366
Administered				
Total administered special appropriations	253	357	-	357
Total administered resourcing	253	357	-	357
Total resourcing for ASQA	64,348	65,986	6,737	72,723
			<i>Actual</i>	
Average staffing level (number)			2023-24	2024-25
			213	226

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

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

(a) *Appropriation Act (No. 1) 2024–25* and Appropriation Bill (No. 3) 2024–25. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 1) 2023–24*, *Appropriation Act (No. 3) 2023–24*.

(b) Estimated external revenue receipts under s74 of the PGPA Act.

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

(d) *Appropriation Act (No. 2) 2024–25*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023–24 annual report and encompasses *Appropriation Act (No. 2) 2023–24*.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2024–25 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: ASQA 2024–25 measures since the Budget

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures					
Strengthening the Integrity and Sustainability of the International Education Sector (a)	1.1				
Departmental payments		2,370	3,994	663	670
Total		2,370	3,994	663	670
Total payment measures					
Departmental		2,370	3,994	663	670
Total		2,370	3,994	663	670

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

(a) The lead entity for measure titled *Strengthening the Integrity and Sustainability of the International Education Sector* is the Department of Education. The full measure description and package details appear in 2024–25 MYEFO under the Education portfolio.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for ASQA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Strengthening the Integrity and Sustainability of the International Education Sector	1.1	2,370	3,994	663	670
Changes in Parameters					
(net increase)	1.1	-	-	150	44
(net decrease)	1.1	-	(48)	-	-
Movement of Funds					
(net increase)	1.1	468	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		2,838	3,946	813	714
Total net impact on appropriations for Outcome 1		2,838	3,946	813	714

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

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for ASQA through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2024–2025

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers	46,590	52,047	54,417	2,370	-
Total departmental	46,590	52,047	54,417	2,370	-
Total administered and departmental	46,590	52,047	54,417	2,370	-

Note: 2023–24 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Regulation and Advice					
Administered expenses					
Special appropriations					
<i>Special appropriation 2024-25</i>	-	357	357	357	357
<i>Special appropriation 2023-24</i>	253	-	-	-	-
Expenses not requiring appropriation in the Budget year (a)	465	-	-	-	-
Administered total	718	357	357	357	357
Departmental expenses					
Departmental appropriation	42,932	49,699	50,763	48,063	45,647
Expenses not requiring appropriation in the Budget year (a)	4,982	4,824	3,049	1,589	1,589
Departmental total	47,914	54,523	53,812	49,652	47,236
Total expenses for program 1.1	48,632	54,880	54,169	50,009	47,593
	2023-24	2024-25			
Average staffing level (number)	213	226			

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

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

Table 2.1.3: Performance measure for Outcome 1

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2024–25 Budget. For a full outline of all performance measures associated with Outcome 1 see the Department of Employment and Workplace Relations Portfolio Budget Statements 2024–25 and the Australian Skills Quality Authority Corporate Plan 2024–25.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

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

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4 and the actual results for the 2023–24 financial year.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	30,993	31,322	31,862	32,818	33,622
Suppliers	9,554	16,012	17,229	13,077	9,744
Depreciation and amortisation	7,175	6,890	4,647	3,611	3,724
Finance costs	198	299	74	146	146
Write-down and impairment of assets	(6)	-	-	-	-
Total expenses	47,914	54,523	53,812	49,652	47,236
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	92	-	-	-	-
Other revenue	50	50	50	50	50
Total own-source revenue	142	50	50	50	50
Total own-source income	142	50	50	50	50
Net (cost of)/contribution by services	(47,772)	(54,473)	(53,762)	(49,602)	(47,186)
Revenue from Government	43,284	49,487	50,479	48,306	45,835
Surplus/(deficit) attributable to the Australian Government	(4,488)	(4,986)	(3,283)	(1,296)	(1,351)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(4,488)	(4,986)	(3,283)	(1,296)	(1,351)

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

Note: Impact of net cash appropriation arrangements

	2023-24	2024-25	2025-26	2026-27	2027-28
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(4,488)	(4,986)	(3,283)	(1,296)	(1,351)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,932	4,774	2,999	1,539	1,539
plus: depreciation/amortisation expenses for ROU assets (b)	2,243	2,116	1,648	2,072	2,185
less: lease principal repayments (b)	2,009	1,904	1,364	2,315	2,373
Net Cash Operating Surplus/ (Deficit)	678	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate DCB under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	193	193	193	193	193
Trade and other receivables	18,415	20,623	20,618	20,618	20,618
Total financial assets	18,608	20,816	20,811	20,811	20,811
Non-financial assets					
Land and buildings	7,416	14,078	11,252	8,787	6,214
Property, plant and equipment	1,354	1,576	1,397	1,401	1,415
Intangibles	10,868	12,116	14,986	18,309	18,503
Other non-financial assets	220	220	220	220	220
Total non-financial assets	19,858	27,990	27,855	28,717	26,352
Total assets	38,466	48,806	48,666	49,528	47,163
LIABILITIES					
Payables					
Suppliers	3,814	9,155	9,155	9,155	9,155
Other payables	996	996	996	996	996
Total payables	4,810	10,151	10,151	10,151	10,151
Interest bearing liabilities					
Leases	4,273	9,328	7,964	5,649	3,276
Total interest bearing liabilities	4,273	9,328	7,964	5,649	3,276
Provisions					
Employee provisions	6,809	6,809	6,809	6,809	6,809
Other provisions	495	495	495	495	495
Total provisions	7,304	7,304	7,304	7,304	7,304
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	16,387	26,783	25,419	23,104	20,731
Net assets	22,079	22,023	23,247	26,424	26,432
EQUITY*					
Parent entity interest					
Contributed equity	44,496	49,426	53,933	58,406	59,765
Reserves	1,593	1,593	1,593	1,593	1,593
Retained surplus / (accumulated deficit)	(24,010)	(28,996)	(32,279)	(33,575)	(34,926)
Total parent entity interest	22,079	22,023	23,247	26,424	26,432
Total equity	22,079	22,023	23,247	26,424	26,432

Prepared on Australian Accounting Standards basis.

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

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget year 2024–25)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(24,010)	1,593	-	44,496	22,079
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(24,010)	1,593	-	44,496	22,079
Comprehensive income					
Surplus/(deficit) for the period	(4,986)	-	-	-	(4,986)
Total comprehensive income	(4,986)	-	-	-	(4,986)
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	4,930	4,930
Sub-total transactions with owners	-	-	-	4,930	4,930
Estimated closing balance as at 30 June 2025	(28,996)	1,593	-	49,426	22,023
Closing balance attributable to the Australian Government	(28,996)	1,593	-	49,426	22,023

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	40,360	46,811	50,484	48,306	45,835
Net GST received	(98)	-	-	-	-
Sale of goods and rendering of services	142	-	-	-	-
Total cash received	40,404	46,811	50,484	48,306	45,835
Cash used					
Employees	30,122	31,322	31,862	32,818	33,622
Suppliers	7,754	10,621	17,179	13,027	9,694
Interest payments on lease liability	172	299	74	146	146
Total cash used	38,048	42,242	49,115	45,991	43,462
Net cash from / (used by) operating activities	2,356	4,569	1,369	2,315	2,373
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	4,473	8,063	4,512	4,473	1,359
Total cash used	4,473	8,063	4,512	4,473	1,359
Net cash from / (used by) investing activities	(4,473)	(8,063)	(4,512)	(4,473)	(1,359)

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,995	5,398	4,507	4,473	1,359
Total cash received	3,995	5,398	4,507	4,473	1,359
Cash used					
Principal payments on lease liability	2,009	1,904	1,364	2,315	2,373
Total cash used	2,009	1,904	1,364	2,315	2,373
Net cash from/(used by) financing activities	1,986	3,494	3,143	2,158	(1,014)
Net increase/(decrease) in cash held	(131)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	324	193	193	193	193
Cash and cash equivalents at the end of the reporting period	193	193	193	193	193

Prepared on Australian Accounting Standards basis.

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

	2023-24	2024-25	2025-26	2026-27	2027-28
	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 and Bill 3 (DCB)	3,306	4,930	4,507	4,473	1,359
Equity injections - Act No. 2 and Bill 4	1,157	-	-	-	-
Total new capital appropriations	4,463	4,930	4,507	4,473	1,359
Provided for:					
<i>Purchase of non-financial assets</i>	4,463	4,930	4,507	4,473	1,359
Total Items	4,463	4,930	4,507	4,473	1,359
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,157	96	-	-	-
Funded by capital appropriation - DCB (b)	3,306	5,302	4,507	4,473	1,359
TOTAL	4,463	5,398	4,507	4,473	1,359
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,463	5,398	4,507	4,473	1,359
Total cash used to acquire assets	4,463	5,398	4,507	4,473	1,359

Prepared on Australian Accounting Standards basis.

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

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

Table 3.7: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	3,322	1,730	32,571	37,623
Gross book value - ROU assets	10,406	-	-	10,406
Accumulated depreciation/ amortisation and impairment	-	(376)	(21,703)	(22,079)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,312)	-	-	(6,312)
Opening net book balance	7,416	1,354	10,868	19,638
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)			96	96
By purchase - appropriation ordinary annual services (b)	2,854	446	4,667	7,967
By purchase - appropriation ordinary annual services - ROU assets	6,959	-	-	6,959
Total additions	9,813	446	4,763	15,022
Other movements				
Depreciation/amortisation expense	(1,035)	(224)	(3,515)	(4,774)
Depreciation/amortisation on ROU assets	(2,116)	-	-	(2,116)
Total other movements	(3,151)	(224)	(3,515)	(6,890)
As at 30 June 2025				
Gross book value	6,176	2,176	37,334	45,686
Gross book value - ROU assets	17,365	-	-	17,365
Accumulated depreciation/ amortisation and impairment	(1,035)	(600)	(25,218)	(26,853)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,428)	-	-	(8,428)
Closing net book balance	14,078	1,576	12,116	27,770

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections appropriations provided through Appropriation Bill (No. 2), including Collection Development and Acquisition Budgets (CDABs).

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No. 1) 2024–2025 and Appropriation Bill (No. 3) 2024–2025 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	465	-	-	-	-
Total expenses administered on behalf of Government	465	-	-	-	-
Non-taxation revenue					
Fees and fines	27,611	37,468	36,622	36,622	36,622
Total non-taxation revenue	27,611	37,468	36,622	36,622	36,622
Total own-source revenue administered on behalf of Government	27,611	37,468	36,622	36,622	36,622
Total own-source income administered on behalf of Government	27,611	37,468	36,622	36,622	36,622
Net cost of/(contribution by) services	(27,146)	(37,468)	(36,622)	(36,622)	(36,622)
Surplus/(deficit) before income tax	27,146	37,468	36,622	36,622	36,622
Surplus/(deficit) after income tax	27,146	37,468	36,622	36,622	36,622
Total comprehensive income (loss) attributable to the Australian Government	27,146	37,468	36,622	36,622	36,622

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	835	835	835	835	835
Total financial assets	835	835	835	835	835
Total assets administered on behalf of Government	835	835	835	835	835
Provisions					
Other provisions	366	366	366	366	366
Total provisions	366	366	366	366	366
Total liabilities administered on behalf of Government	366	366	366	366	366
Net assets/(liabilities)	469	469	469	469	469

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees	26,558	37,468	36,622	36,622	36,622
Total cash received	26,558	37,468	36,622	36,622	36,622
Net cash from / (used by) operating activities	26,558	37,468	36,622	36,622	36,622
Net increase/(decrease) in cash held	26,558	37,468	36,622	36,622	36,622
Cash from Official Public Account for:					
- Appropriations	253	357	357	357	357
Total cash from Official Public Account	253	357	357	357	357
Cash to Official Public Account for:					
- Appropriations	26,811	37,825	36,979	36,979	36,979
Total cash to Official Public Account	26,811	37,825	36,979	36,979	36,979
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

Table 3.12: Statement of administered asset movements (Budget year 2024–25)

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

Portfolio glossary

Term	Meaning
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills No. 3 and No. 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs.
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 has resulted in a cost or savings to outlays.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee

Term	Meaning
	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.
Liabilities	Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency’s assets.
Net annotated appropriation	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government’s objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> replaced the <i>Financial Management and Accountability Act 1997</i> and the <i>Commonwealth Authorities and Companies Act 1997</i> as of 1 July 2014.

Term	Meaning
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub category consisting of ongoing special appropriations - the amount appropriated will depend on circumstances specified in the legislation.

Portfolio acronyms

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

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