

PORTFOLIO SUPPLEMENTARY ADDITIONAL
ESTIMATES STATEMENTS 2025–26

APPROPRIATION BILL (NO. 5) 2025–2026
AND
APPROPRIATION BILL (NO. 6) 2025–2026

**EMPLOYMENT AND WORKPLACE RELATIONS
PORTFOLIO**

EXPLANATIONS OF SUPPLEMENTARY ADDITIONAL
ESTIMATES 2025–26

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THE HON AMANDA RISHWORTH MP
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 these Portfolio Supplementary Additional Estimates Statements in support of the additional appropriations sought 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 black ink, appearing to read 'Amanda Rishworth', with a large, stylized flourish at the end.

AMANDA RISHWORTH

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nfp	not for publication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 Supplementary
Additional Estimates
Statements**

User guide

The purpose of the 2025–26 Portfolio Supplementary Additional Estimates Statements (PSAES) is to inform Senators, Members of Parliament and the public of the proposed allocation of additional resources to government outcomes by entities within the portfolio.

The PSAES facilitate understanding of the proposed appropriations in Appropriation Bill (No. 5) 2025–2026 and Appropriation Bill (No. 6) 2025–2026. In this sense the PSAES is declared by the Appropriation Acts to be a ‘relevant document’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

Appropriation Bill (No. 5) 2025–2026, which follows on from *Appropriation Act (No. 1)* tabled at Budget and *Appropriation Act (No. 3)* tabled at Additional Estimates, will provide additional expenditure authority for the ordinary annual services of government in respect of the 2025–26 financial year.

Appropriation Bill (No. 6) 2025–2026, which follows on from *Appropriation Act (No. 2)* tabled at Budget and *Appropriation Act (No. 4)* tabled at Additional Estimates, will provide additional expenditure authority in respect of the 2025–26 financial year for capital works and services, payments to or for the states, territories and local government authorities, and new administered outcomes not authorised in specific legislation.

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Employment and Workplace Relations Portfolio

Supplementary Additional Estimates Statements

Department of Employment and Workplace Relations

Overview of additional appropriations

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 2025–26 Portfolio Supplementary Additional Estimates Statements (PSAES) includes initiatives across employment, skills and workplace relations that support people to access fair work in cooperative and productive workplaces, with access to the skills, training and employment services they need to participate fully in the workforce and experience the dignity that comes with meaningful work.

The PSAES follows on from the 2025–26 Portfolio Budget Statements and the 2025–26 Portfolio Additional Estimates Statements. Additional funding is appropriated to the department at Supplementary Additional Estimates through Appropriation Bills (No. 5 and No. 6). Details of the estimates and variations since the 2025–26 Additional Estimates are provided in Table 1.2.

The PSAES complements the Employment and Workplace Relations 2026–27 Portfolio Budget Statements, which includes further information regarding new initiatives and the department’s strategic direction.

Entity measures table

Table 1.1 summarises new Government measures taken since the 2025–26 Additional Estimates. The table is split into receipt and payment measures, with the affected program identified.

Table 1.1: Department of Employment and Workplace Relations 2025–26 Supplementary additional estimates measures

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Receipt measures					
Employment and Workplace Relations and Skills – reprioritisation (a)(b)	1.1, 2.1				
Administered receipts		-	(28)	(153)	(342)
Departmental receipts		-	-	-	-
Total		-	(28)	(153)	(342)
Total receipt measures					
Administered		-	(28)	(153)	(342)
Departmental		-	-	-	-
Total		-	(28)	(153)	(342)
Payment measures					
Employment Services and Support – additional funding (c)	1.1				
Administered payments		-	2,292	(3,363)	(17,618)
Departmental payments		1,151	146,011	68,852	61,558
Total		1,151	148,303	65,489	43,940
Employment and Workplace Relations and Skills – reprioritisation (d)(e)	1.1, 2.1				
Administered payments		(6,314)	(2,560)	(59,504)	(100,873)
Departmental payments		-	1,988	1,137	250
Total		(6,314)	(572)	(58,367)	(100,623)
Total payment measures					
Administered		(6,314)	(268)	(62,867)	(118,491)
Departmental		1,151	147,999	69,989	61,808
Total		(5,163)	147,731	7,122	(56,683)

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

Note: Refer to the Employment and Workplace Relations Portfolio Budget Statements 2026–27 for measures that have financial impacts from 2026–27 or after.

(a) This measure has a 2029–30 administered receipts impact of -\$0.533 million.

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

(c) This measure has a 2029–30 administered payment impact of -\$24.494 million and a departmental payment impact of \$58.139 million, with a total impact of \$33.645 million.

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

(e) This measure has a 2029–30 administered payment impact of -\$107.959 million and a departmental payment impact of \$0.253 million, with a total impact of -\$107.706 million.

Supplementary additional estimates and variations

The following table details the changes to the resourcing for the Department of Employment and Workplace Relations at Supplementary Additional Estimates, by outcome. The following table details the estimates and variations resulting from new measures and any other variations (if applicable) since the 2025–26 Additional Estimates in Appropriation Bills (No. 5 and No. 6).

Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Employment Services and Support – additional funding	1.1	-	2,292	(3,363)	(17,618)
Employment and Workplace Relations and Skills – reprioritisation	1.1	(3,570)	-	-	-
Movement of Funds					
(net increase)	1.1	-	2,500	10,663	5,864
(net decrease)	1.1	(27,627)	-	-	-
Changes in Parameters					
(net increase)	1.1	3,562	29,074	30,537	27,637
(net decrease)	1.1	(2)	(31)	(79)	(110)
Other Variations					
(net increase)	1.1	17,731	35,766	21,703	20,786
(net decrease)	1.1	(57,794)	(13,589)	(11,017)	(5,246)
Net impact on appropriations for Outcome 1 (administered)		(67,700)	56,012	48,444	31,313
Outcome 1 Departmental					
Annual appropriations					
Employment Services and Support – additional funding	1.1	1,151	146,011	68,852	61,558
Net impact on appropriations for Outcome 1 (departmental)		1,151	146,011	68,852	61,558
Total net impact on appropriations for Outcome 1		(66,549)	202,023	117,296	92,871

Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations (continued)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 2					
Administered					
Annual appropriations					
Employment and Workplace Relations and Skills – reprioritisation	2.1	(2,744)	-	-	-
Movement of Funds (a)					
(net increase)	2.1	-	9,822	3,423	1,292
(net decrease)	2.1	(15,387)	(880)	(880)	(880)
Changes in Parameters					
(net increase)	2.1	-	2,688	6,001	7,127
(net decrease)	2.1	(132)	-	-	-
Other Variations					
(net increase)	2.1	1	1	1	1
(net decrease)	2.1	(17,445)	(79,864)	(84,768)	(100,559)
Special appropriations (including Special Accounts)					
Other Variations					
(net increase)	2.1, 2.2	322	655	678	704
(net decrease)	2.1, 2.2	(9,423)	(19,538)	(27,020)	(31,447)
Net impact on appropriations for Outcome 2 (administered)					
		(44,808)	(87,116)	(102,565)	(123,762)
Outcome 2 Departmental					
Annual appropriations					
Movement of Funds (a)					
(net increase)	2.1	851	880	880	880
(net decrease)	2.1	-	-	-	-
Net impact on appropriations for Outcome 2 (departmental)					
		851	880	880	880
Total net impact on appropriations for Outcome 2					
		(43,957)	(86,236)	(101,685)	(122,882)

Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations (continued)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 3					
Administered					
Other Variations					
(net increase)	3.1	-	96	-	-
(net decrease)	3.1	(3,686)	-	(2,653)	(1,200)
Special appropriations (including Special Accounts)					
Other Variations					
(net increase)	3.1, 3.2	451	15,276	15,346	15,442
(net decrease)	3.1, 3.2	(34,448)	(15,812)	(15,709)	(16,097)
Net impact on appropriations for Outcome 3 (administered)		(37,683)	(440)	(3,016)	(1,855)
Net impact on appropriations for Outcome 3 (departmental)		-	-	-	-
Total net impact on appropriations for Outcome 3		(37,683)	(440)	(3,016)	(1,855)

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

(a) Includes reclassifications of funding.

The following tables detail the Supplementary Additional Estimates sought for the Department of Employment and Workplace Relations through Appropriation Bills (No. 5 and No. 6).

Table 1.3: Appropriation Bill (No. 5) 2025–2026

	2024-25 <i>Available</i>	2025-26 Budget	2025-26 Revised	Sup. Additional Estimates \$'000	Sup. Additional Estimates Reduction \$'000
Administered items					
Outcome 1					
Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs	1,813,998	2,075,021	2,096,314	21,293	-
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training	1,845,964	1,897,101	1,897,101	-	-
Outcome 3					
Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces	94,198	92,294	92,294	-	-
Total administered	3,754,160	4,064,416	4,085,709	21,293	-

Table 1.3: Appropriation Bill (No. 5) 2025–2026 (continued)

	2024-25 Available	2025-26 Budget	2025-26 Revised	Sup. Additional Estimates	Sup. Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental programs (a)					
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	475,734	472,203	473,105	902	-
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training	353,124	284,677	285,528	851	-
Outcome 3					
Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces	86,706	84,865	84,865	-	-
Total departmental	915,564	841,745	843,498	1,753	-
Total administered and departmental	4,669,724	4,906,161	4,929,207	23,046	-

Note: 2024–25 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) Departmental Capital Budgets (DCBs) are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Table 1.4: Appropriation Bill (No. 6) 2025–2026

	2024-25 Available	2025-26 Budget	2025-26 Revised	Sup. Additional Estimates	Sup. Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
Non-operating					
Equity injections	69,831	24,527	24,776		
Employment Services and Support - additional funding				249	-
Total non-operating	69,831	24,527	24,776	249	-
Total other services	69,831	24,527	24,776	249	-

Note: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Glossary

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

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

Acronyms

Term	Definition
AASB	Australian Accounting Standards Board
ASQA	Australian Skills Quality Authority
ASSEA	Asbestos and Silica Safety and Eradication Agency
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>
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
OFWO	Office of the Fair Work Ombudsman
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PSAES	Portfolio Supplementary Additional Estimates Statements
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
SOETM	Services for Other Entities and Trust Moneys
SRCC	Safety, Rehabilitation and Compensation Commission
SWA	Safe Work Australia
WHS	Work health and safety

