

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

**EMPLOYMENT AND WORKPLACE
RELATIONS PORTFOLIO**

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

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THE HON TONY BURKE MP

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Senator the Hon Sue Lines
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Parliament House
CANBERRA ACT 2600

The Hon Milton Dick MP
Speaker
House of Representatives
Parliament House
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Dear President

Dear Mr Speaker

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

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

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

Yours sincerely



TONY BURKE



BRENDAN O'CONNOR

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

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

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

**User Guide
To The
Portfolio Budget Statements**

User guide

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

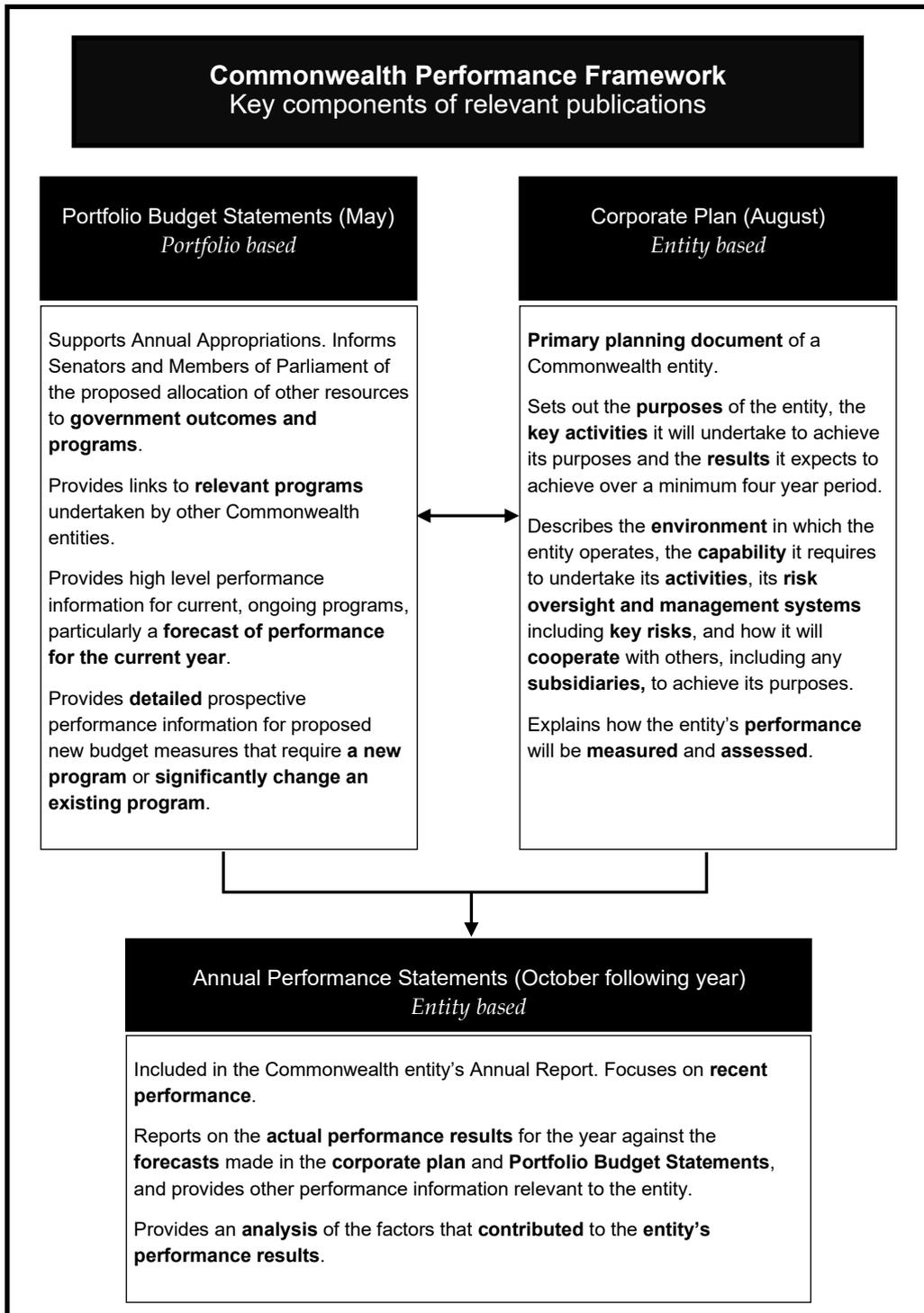
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2024–2025 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2024–2025 for the parliamentary departments). In this sense, the PB Statements are Budget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

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

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

The Commonwealth Performance Framework

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



Contents

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

Portfolio Overview

Department of Workplace Relations Portfolio Overview

Ministers and portfolio responsibilities

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

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

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

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

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

Figure 1: Employment and Workplace Relations portfolio structure and outcomes

<p>The Hon Tony Burke MP Minister for Employment and Workplace Relations</p>	<p>The Hon Brendan O'Connor MP Minister for Skills and Training</p>	<p>The Hon Dr Andrew Leigh MP Assistant Minister for Employment</p>
<p align="center">Department of Employment and Workplace Relations 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 align="center">Asbestos and Silica Safety and Eradication Agency^(a) 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 align="center">Australian Skills Quality Authority 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 align="center">Comcare the Seacare Authority Greg Vines – Chief Executive Officer of Comcare 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>		
<p align="center">Fair Work Commission Murray Furlong – General Manager</p> <p>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.</p>		

Office of the Fair Work Ombudsman

Anna Booth – Fair Work Ombudsman

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

Safe Work Australia

Marie Boland – Chief Executive Officer

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

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

Darlene Perks – Chief Executive Officer

Board of Directors – Accountable Authority

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

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

Entity resources and planned performance

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

**Department of Employment
and Workplace Relations**

**Entity resources and planned
performance**

Department of Employment and Workplace Relations

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

Department of Employment and Workplace Relations

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

Reforming employment services

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

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

Supporting employment pathways

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

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

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

Enhancing Digital Services Delivery

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

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

Better recognising individual circumstances

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

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

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

Strengthening the integrity of employment services

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

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

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

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

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

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

Closing the Gap

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

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

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

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

Protecting workers and supporting small businesses

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

Workplace law compliance

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

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

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

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

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

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

Safer workplaces

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

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

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

Future Made in Australia

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

Women in VET

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

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

Apprenticeships

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

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

Net Zero transformation

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

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

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

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

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

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

Housing Support

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

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

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

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

Jobs and Skills Australia

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

Careers Information

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

Universities Accord

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

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

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

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

Reviewing policies and programs to ensure quality spending

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

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

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

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

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

- (a) Appropriation Bill (No. 1) 2024–2025.
- (b) Excludes \$18.230 million departmental funding, \$0.089 million departmental capital funding, and \$0.16 million equity funding expected to be appropriated through Appropriation Bills (No. 5 and 6).
- (c) Excludes \$8.153 million of ordinary annual services appropriation and \$5.395 million of other services — non-operating appropriation from the 2023–24 estimated actual and \$20.053 million of ordinary annual services appropriation and \$9.112 million of other services — non-operating appropriation from the 2024–25 estimate that are subject to administrative quarantine by Finance or withheld under section 51 (s51) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Excludes Departmental capital budget (DCB).
- (e) Estimated External Revenue receipts under section 74 (s74) of the PGPA Act.
- (f) DCBs are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 Departmental capital budget statement for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) Appropriation Bill (No. 2) 2024–2025.
- (h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 — Agency Resourcing. Please also see Table 2.1 Budgeted expenses for Outcomes for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (i) Amounts credited to the special account(s) from the department's annual and special appropriations.
- (j) Excludes \$42.425 million administered funding expected to be appropriated through Appropriation Bill (No. 5) 2023–24.
- (k) Excludes \$92.396 million from the 2023–24 estimated actual and \$231.004 million from the 2024–25 estimates, that are subject to administrative quarantine by Finance or withheld under s51 of the PGPA Act.
- (l) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (m) Previously '*Trade Support Loans Act 2014*'.

1.3 Budget measures

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

Table 1.2: Entity 2024–25 Budget measures

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

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

Table 1.2: Entity 2024–25 Budget measures

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

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

Table 1.2: Entity 2024–25 Budget measures

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

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

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

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

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

Section 2: Outcomes and planned performance

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

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

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

Note:

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

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

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

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

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

Linked programs (continued)

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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 Estimated actual \$'000	2024-25 Budget \$'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 Bill No. 1)					
Workforce Australia	1,359,117	1,434,844	1,451,660	1,484,033	1,452,746
Pacific Australia Labour Mobility (PALM) (a)	11,020	4,680	5,906	6,756	6,756
Transition to Work	301,691	309,304	304,819	309,382	304,877
Time to Work	3,664	-	-	-	-
ParentsNext (b)	88,295	28,686	-	-	-
Skills and Training Incentive	17,382	-	-	-	-
Local Jobs Program	47,176	45,351	-	-	-
Y Careers	6,080	5,320	-	-	-
New Voluntary Pre-Employment Service for Parents (c)	-	59,173	98,529	136,834	158,093
First Nations Prison to Employment Program (d)	-	30	9,193	19,033	22,136
Supporting Worker 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	30
Administered total	1,834,455	1,900,635	1,897,579	1,986,716	1,972,566
Total expenses for program 1.1	1,834,455	1,900,635	1,897,579	1,986,716	1,972,566

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

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

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

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

- (a) Reflects the domestic operations and policy elements of the PALM program. Consistent with the 2023–24 Budget measure *Enhancing Pacific Engagement* to insource domestic delivery of the PALM program to the department, administered expenses decrease over the forward estimates and departmental expenses increase over the forward estimates.
- (b) The ParentsNext program will finish on 31 October 2024 and be replaced by a new voluntary pre-employment service for parents from 1 November 2024 at (c).
- (c) New voluntary pre-employment service for parents commences 1 November 2024.
- (d) The First Nations Prison to Employment Program will be introduced in a phased approach from 1 July 2025.
- (e) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.
- (f) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses, audit fees and an approved operating loss.
- (g) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance measures for Outcome 1

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

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

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

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

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

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

Linked programs (continued)

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

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'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 Bill No. 1)	2,610,950	1,913,783	1,731,450	1,263,392	1,160,969
Special appropriations	535,543	393,202	220,765	242,758	266,744
Special accounts	8,372	8,601	8,805	9,029	9,797
Administered total	3,154,865	2,315,586	1,961,020	1,515,179	1,437,510
Departmental expenses					
Departmental appropriation (c)	250,288	280,124	233,306	227,957	217,452
s74 External Revenue (d)	46,504	29,379	29,316	29,316	29,316
Special accounts (e)					
Unique Student Identifiers Special Account	5,201	2,532	2,530	2,535	2,567
Expenses not requiring appropriation in the Budget year (f)	45,580	40,559	37,048	35,687	32,788
Departmental total	347,573	352,594	302,200	295,495	282,123
Total expenses for Outcome 2	3,502,438	2,668,180	2,263,220	1,810,674	1,719,633
Movement of administered funds between years (g)					
	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 2:					
VET Data Streamlining	(13,427)	13,427	-	-	-
Jobs and Skills Australia	(8,610)	2,690	5,920	-	-
NSA Implementation	(620)	620	-	-	-
Closing the Gap	(1,728)	1,728	-	-	-
Enhanced VET Data and Evidence	(12,224)	12,224	-	-	-
Remote Training Hubs Network	(2,050)	2,050	-	-	-
National Training System - COPE	(3,640)	3,640	-	-	-
Total movement of administered funds	(42,299)	36,379	5,920	-	-
Average staffing level (number)					
	2023-24	2024-25			
	1,410	1,463			

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

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

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

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

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

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

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

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

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

Table 2.2.2: Program components of Outcome 2

Program 2.1: Building Skills and Capability	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Sub-program 2.1.1 - Skills Development					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Australian Apprenticeship Support Network	246,392	238,045	207,936	202,283	203,161
Australian Apprenticeships Incentives Program	1,337,733	226,759	106,534	5,088	-
Australian Apprenticeships Incentives System	633,522	976,633	958,569	580,615	482,910
Skills Checkpoint for Older Workers Program	7,657	1,000	-	-	-
Trades Recognition Australia Migrant Skills Incentive	68,998	72,809	77,012	89,311	89,311
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014 (a)</i>	79,167	115,257	84,145	87,177	89,259
Total component 2.1.1 expenses	2,380,720	1,630,503	1,434,196	964,474	864,641
Sub-program 2.1.2 - Access to Training					
Annual administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Skills for Education and Employment	103,979	129,121	138,623	152,564	152,143
Foundation Skills for Your Future Program	5,259	-	-	-	-
Foundation Skills for Your Future - Remote Community Pilots	3,047	-	-	-	-
Remote Training Hubs Network	2,516	6,896	5,762	3,557	1,793
Total component 2.1.2 expenses	114,801	136,017	144,385	156,121	153,936

Table 2.2.2: Program components of Outcome 2 (continued)

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

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

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

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

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

Table 2.2.2: Program components of Outcome 2 (continued)

Program 2.2: VET Student Loans

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

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

- (a) VET Student Loans relates to the *VET Student Loans Act 2016* and *Higher Education Support Act 2003*, insofar as it relates to VET FEE-HELP assistance and VET student loans.
- (b) This special account is funded by Annual Appropriation Bill (No. 1) and receipts from independent sources.

Table 2.2.3: Performance measures for Outcome 2

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

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

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

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

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

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

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

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

2.3 Budgeted expenses and performance for Outcome 3

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

Linked programs

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

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

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

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

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

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

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

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

Table 2.3.2: Program components of Outcome 3

Program 3.1: Workplace Support

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

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

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

Table 2.3.2: Program components of Outcome 3 (continued)

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

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

Table 2.3.3: Performance measures for Outcome 3

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

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

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

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

(b) Measuring both timeliness and quality of Fair Entitlements Guarantee claims processing in combination gives a more complete picture of performance and allows a proxy for assessing efficiency.

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

Budgeted departmental comprehensive income statement

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

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

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

Budget departmental balance sheet

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

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

Schedule of budgeted income and expenses administered on behalf of Government

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

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

Schedule of budgeted assets and liabilities administered on behalf of Government

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

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

3.2. Budgeted financial statements tables

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

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

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

	2023-24 Estimated actual ^(a) \$'000	2024-25 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	(100,412)	(93,627)	(90,048)	(98,562)	(96,801)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (b)	89,142	94,793	98,482	99,199	97,438
plus: depreciation/amortisation expenses for ROU assets (d)	54,762	57,557	51,359	58,824	58,824
less: lease principal repayments (d)	58,420	58,368	59,438	59,106	59,106
Net Cash Operating Surplus/ (Deficit)	(14,928)	355	355	355	355

Prepared on Australian Accounting Standards basis.

- (a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.
- (b) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (c) Estimated External Revenue receipts under s74 of the PGPA Act may change in the course of the budget year and across the forward estimates due to ongoing movements related to the department's external revenue arrangements with other entities.
- (d) Applies to leases under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity ^(a)
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024					
Balance carried forward from previous period	(184,764)	-	-	743,138	558,374
Adjusted opening balance	(184,764)	-	-	743,138	558,374
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)	-	-	-	77,832	77,832
Sub-total transactions with owners	-	-	-	147,663	147,663
Estimated closing balance as at 30 June 2025	(278,391)	-	-	890,801	612,410
Closing balance attributable to the Australian Government	(278,391)	-	-	890,801	612,410

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

Prepared on Australian Accounting Standards basis.

- (a) Table has been prepared inclusive of 2023–24 Supplementary Additional Estimate figures.
- (b) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
- (c) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (d) Includes the following:
- sponsorship, subsidy, gifts or similar contribution;
 - internally developed assets;
 - proceeds from the sale of assets; and
 - s74 external receipts.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

	2023-24 Estimated actual ^(a) \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	15,673	16,316	17,468	18,636	19,810
Trade and other receivables	4,269,460	4,167,272	4,245,460	4,352,989	4,500,060
Other investments	360,946	360,946	360,946	360,946	360,946
Other financial assets	41,754	41,754	41,754	41,754	41,754
Total financial assets	4,687,833	4,586,288	4,665,628	4,774,325	4,922,570
Non-financial assets					
Other non-financial assets	5,956	5,956	5,956	5,956	5,956
Total non-financial assets	5,956	5,956	5,956	5,956	5,956
Total assets administered on behalf of Government	4,693,789	4,592,244	4,671,584	4,780,281	4,928,526
LIABILITIES					
Payables					
Suppliers	101,295	101,295	101,295	101,295	101,826
Subsidies	30,357	30,357	30,357	30,357	30,357
Personal benefits	1,913	1,913	1,913	1,913	1,913
Grants	33,152	33,152	33,152	33,152	33,152
Other payables	2,093,548	2,099,820	2,116,104	2,139,500	2,171,292
Total payables	2,260,265	2,266,537	2,282,821	2,306,217	2,338,540
Total liabilities administered on behalf of Government	2,260,265	2,266,537	2,282,821	2,306,217	2,338,540
Net assets/(liabilities)	2,433,524	2,325,707	2,388,763	2,474,064	2,589,986

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

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

Asbestos and Silica Safety and Eradication Agency

**Entity resources and planned
performance**

Asbestos and Silica Safety and Eradication Agency

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

Asbestos and Silica Safety and Eradication Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

(b) Excludes departmental capital budget (DCB).

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

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

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

The most recent corporate plan for the ASSEA can be found at:

<https://www.asbestossafety.gov.au/research-publications/2023-2024-annual-operational-and-corporate-plan>.

The most recent annual performance statement can be found at:

<https://www.asbestossafety.gov.au/research-publications/annual-report-2022-23>.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

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

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

Table 2.1.2: Performance measures for Outcome 1

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

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

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

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

ASSEA has nil differences to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

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

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

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

3.2 Budgeted financial statements tables

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

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

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

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 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	(297)	(279)	(259)	(144)	(50)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	271	271	271	172	62
plus: depreciation/amortisation expenses for ROU assets (b)	251	251	251	227	71
less: lease principal repayments (b)	225	243	263	255	83
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

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

	Retained 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	3,750	-	-	585	4,335
Adjusted opening balance	3,750	-	-	585	4,335
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(279)	-	-	-	(279)
Total comprehensive income	(279)	-	-	-	(279)
of which:					
Attributable to the Australian Government	(279)	-	-	-	(279)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	60	60
Sub-total transactions with owners	3,471	-	-	645	4,116
Estimated closing balance as at 30 June 2025	3,471	-	-	645	4,116
Closing balance attributable to the Australian Government	3,471	-	-	645	4,116

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 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)	59	60	60	62	62
Total new capital appropriations	59	60	60	62	62
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	59	60	60	62	62
Total items	59	60	60	62	62
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	59	60	60	62	62
Funded internally from departmental resources (b)	-	-	33	-	-
TOTAL	59	60	93	62	62
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	59	60	93	62	62
Total cash used to acquire assets	59	60	93	62	62

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following s74 external receipts:

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

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

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

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

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

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

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

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

Australian Skills Quality Authority

**Entity resources and planned
performance**

Australian Skills Quality Authority

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

Australian Skills Quality Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

ASQA regulates providers that deliver:

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

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

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

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

ASQA’s priorities for the year ahead

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

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

(b) Excludes departmental capital budget (DCB).

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

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

1.3 Budget measures

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

Table 1.2: Entity 2024–25 Budget measures

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

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

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

- (a) The measure titled Australian Universities Accord — tertiary education system reforms is a Cross Portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (b) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

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

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

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

Table 2.1.2: Performance measures for Outcome 1

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

Outcome 1 – Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.		
Program 1.1- Regulation		
To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.		
Key Activities	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • registering training providers to provide national qualifications • accrediting national courses to meet statutory requirements • delivering education activities relating to the regulation of RTOs and to support compliance • promoting provider capacity to deliver quality VET and continuously improve outcomes through effective self-assurance • analysing data, intelligence and information to identify and respond proportionately to risk • monitoring provider performance against applicable standards and obligations • deploying a range of compliance and enforcement actions • partnering with stakeholders to improve the impact and effectiveness of our regulatory activities • publishing information about our regulatory functions, outputs, decisions and insights about sector performance • publishing information about our performance • engaging with policy agencies and other stakeholders to support reform and improve regulatory outcomes. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	ASQA delivers improved provider self-assurance and continuous quality improvement.	On Track
	ASQA regulation is best practice, integrated, risk-based and proportionate.	On Track
	ASQA's regulatory approach and performance is transparent and accountable.	On Track
	ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact ASQA is efficient, effective, and continuously improves.	On Track

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

ASQA has nil differences to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Budgeted departmental comprehensive income statement

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

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

Budgeted departmental balance sheet

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

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

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

Schedule of budgeted income and expense administered on behalf of Government

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

3.2 Budgeted financial statements tables

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

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

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

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 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	(5,161)	(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)	5,100	4,774	2,999	1,539	1,539
plus: depreciation/amortisation expenses for ROU assets (b)	2,586	2,116	1,648	2,072	2,185
less: lease principal repayments (b)	2,525	1,904	1,364	2,315	2,373
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

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

	Retained 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	(24,683)	1,272	-	44,496	21,085
Adjusted opening balance	(24,683)	1,272	-	44,496	21,085
Comprehensive income					
Surplus/(deficit) for the period	(4,986)	-	-	-	(4,986)
Total comprehensive income	(4,986)	-	-	-	(4,986)
Transactions with owners					
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	(29,669)	1,272	-	49,426	21,029
Closing balance attributable to the Australian Government	(29,669)	1,272	-	49,426	21,029

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

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

**Entity resources and planned
performance**

Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

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

Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

1.1.1 Comcare

About Comcare

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

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

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

Comcare's purpose and priorities

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

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

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

The strategic priorities will be enabled by:

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

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

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

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

1.1.2 Seafarers Safety, Rehabilitation and Compensation Authority

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

The Seacare Authority’s purposes and priorities

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

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.3 Budget measures

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

Table 1.2: Comcare 2024–25 Budget measures

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

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

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

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

Section 2: Outcomes and planned performance

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

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

Note:

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

Comcare

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

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

Seacare Authority

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote and enable safe and healthy work

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

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

Table 2.1.2: Performance measures for Outcome 1 - Comcare

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

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

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

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

Table 2.1.2: Performance measures for Outcome 1 – Seacare Authority

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

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

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Income

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

Expenses

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

Operating result

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

Cash

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

Claims liability

Comcare has three separate claims liabilities:

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

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

3.2 Budgeted financial statements tables

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

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

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	408,591	422,533	423,680	422,254	418,080
Trade and other receivables	2,189,771	2,192,594	2,205,717	2,225,951	2,254,442
Other financial assets	12,000	12,000	12,000	12,000	12,000
Total financial assets	2,610,362	2,627,127	2,641,397	2,660,205	2,684,522
Non-financial assets					
Land and buildings	23,848	18,654	18,615	12,422	4,620
Property, plant and equipment	4,981	4,821	5,103	5,565	6,077
Intangibles	8,643	7,079	5,040	3,001	962
Other non-financial assets	1,238	1,238	1,238	1,238	1,238
Total non-financial assets	38,710	31,792	29,996	22,226	12,897
Total assets	2,649,072	2,658,919	2,671,393	2,682,431	2,697,419
LIABILITIES					
Payables					
Suppliers	5,758	5,758	5,757	5,757	5,757
Other payables	3,222	3,221	3,221	3,221	3,221
Total payables	8,980	8,979	8,978	8,978	8,978
Interest bearing liabilities					
Leases	20,839	16,905	17,474	12,241	5,210
Total interest bearing liabilities	20,839	16,905	17,474	12,241	5,210
Provisions					
Employee provisions	15,221	15,221	15,221	15,221	15,221
Other provisions	2,579,571	2,593,353	2,605,259	2,621,530	2,643,549
Total provisions	2,594,792	2,608,574	2,620,480	2,636,751	2,658,770
Total liabilities	2,624,611	2,634,458	2,646,932	2,657,970	2,672,958
Net assets	24,461	24,461	24,461	24,461	24,461
EQUITY*					
Parent entity interest					
Contributed equity	7,717	7,717	7,717	7,717	7,717
Reserves	9,275	9,275	9,275	9,275	9,275
Retained surplus (accumulated deficit)	7,469	7,469	7,469	7,469	7,469
Total parent entity interest	24,461	24,461	24,461	24,461	24,461
Total equity	24,461	24,461	24,461	24,461	24,461

Prepared on Australian Accounting Standards basis.

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

Table 3.3: 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	7,469	9,275	-	7,717	24,461
Adjusted opening balance	7,469	9,275	-	7,717	24,461
Estimated closing balance as at 30 June 2025	7,469	9,275	-	7,717	24,461
Closing balance attributable to the Australian Government	7,469	9,275	-	7,717	24,461

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

Table 3.6: 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	26,118	13,140	27,111	66,369
Gross book value - ROU assets	39,188	353	-	39,541
Accumulated depreciation/ amortisation and impairment	(21,837)	(8,178)	(18,468)	(48,483)
Accumulated depreciation/amortisation and impairment - ROU assets	(19,621)	(334)	-	(19,955)
Opening net book balance	23,848	4,981	8,643	37,472
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	500	930	800	2,230
By purchase - other - ROU assets	2,128	353	-	2,481
Total additions	2,628	1,283	800	4,711
Other movements				
Depreciation/amortisation expense	(1,521)	(1,377)	(2,364)	(5,262)
Depreciation/amortisation on ROU assets	(6,301)	(66)	-	(6,367)
Disposals				
ROU assets - Gross book value	(1,745)	(333)	-	(2,078)
ROU assets - Accumulated amortisation	1,745	333	-	2,078
Total other movements	(7,822)	(1,443)	(2,364)	(11,629)
As at 30 June 2025				
Gross book value	26,618	14,070	27,911	68,599
Gross book value - ROU assets	39,571	373	-	39,944
Accumulated depreciation/ amortisation and impairment	(23,358)	(9,555)	(20,832)	(53,745)
Accumulated depreciation/amortisation and impairment - ROU assets	(24,177)	(67)	-	(24,244)
Closing net book balance	18,654	4,821	7,079	30,554

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

Fair Work Commission

Entity resources and planned performance

Fair Work Commission

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

Fair Work Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

- registration, amalgamation and cancellation of registered organisations
- promoting the efficient management of registered organisations
- conducting inquiries and investigations about registered organisation finances and financial administration
- making and altering organisations' rules.

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

To achieve this outcome, the Commission's major priorities in 2024–25 include ensuring the Commission is:

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

(b) Excludes departmental capital budget (DCB).

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

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

1.3 Budget measures

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

Table 1.2: Fair Work Commission 2024–25 Budget measures

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

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

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

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

Section 2: Outcomes and planned performance

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

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

Note:

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

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

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

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.					
	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.					
Administered expenses					
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>					
	100	100	100	100	100
Administered total	100	100	100	100	100
Departmental expenses					
Departmental appropriation					
	95,782	101,621	101,579	102,601	106,531
s74 External Revenue (a)					
	212	210	210	50	50
Expenses not requiring appropriation in the Budget year (b)					
	14,240	14,025	13,995	13,992	13,067
Departmental total	110,234	115,856	115,784	116,643	119,648
Total expenses for program 1.1	110,334	115,956	115,884	116,743	119,748

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.					
	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Special Appropriation					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>					
	100	100	100	100	100
Administered total	100	100	100	100	100
Departmental expenses					
Departmental appropriation					
	95,782	101,621	101,579	102,601	106,531
s74 External Revenue (a)					
	212	210	210	50	50
Expenses not requiring appropriation in the Budget year (b)					
	14,240	14,025	13,995	13,992	13,067
Departmental total	110,234	115,856	115,784	116,643	119,648
Total expenses for Outcome 1	110,334	115,956	115,884	116,743	119,748
	2023-24	2024-25			
Average staffing level (number)	402	417			

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

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

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

Table 2.1.2: Performance measures for Outcome 1

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

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

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

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

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

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

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

3.2 Budgeted financial statements tables

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

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

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

	2023-24 Estimated actual \$'000	2024-25 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	(5,190)	(4,553)	(4,216)	(3,890)	(5,481)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,221	5,008	5,008	4,940	5,065
plus: depreciation/amortisation expenses for ROU assets (b)	8,962	8,960	8,930	8,995	7,945
less: lease principal repayments (b)	8,993	9,415	9,722	10,045	7,529
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

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

	Retained 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	(42,903)	19,676	-	60,883	37,656
Adjusted opening balance	(42,903)	19,676	-	60,883	37,656
Comprehensive income					
Surplus/(deficit) for the period	(4,553)	-	-	-	(4,553)
Total comprehensive income	(4,553)	-	-	-	(4,553)
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	8,451	8,451
Sub-total transactions with owners	-	-	-	8,451	8,451
Estimated closing balance as at 30 June 2025	(47,456)	19,676	-	69,334	41,554
Closing balance attributable to the Australian Government	(47,456)	19,676	-	69,334	41,554

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 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)	850	8,451	2,951	2,994	3,029
Total new capital appropriations	850	8,451	2,951	2,994	3,029
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>850</i>	<i>8,451</i>	<i>2,951</i>	<i>2,994</i>	<i>3,029</i>
Total items	850	8,451	2,951	2,994	3,029
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	4,122	8,451	2,951	2,994	3,029
TOTAL	4,122	8,451	2,951	2,994	3,029
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,122	8,451	2,951	2,994	3,029
Total cash used to acquire assets	4,122	8,451	2,951	2,994	3,029

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

**Office of the Fair Work
Ombudsman**

**Entity resources and planned
performance**

Office of the Fair Work Ombudsman

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

Office of the Fair Work Ombudsman

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

In 2024–25, OFWO will focus on:

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

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

(c) Excludes departmental capital budget (DCB).

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

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

1.3 Budget measures

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

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

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

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

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

- (a) This measure can also be found in the payment measures section.
- (b) The lead entity for measure titled *Delivering a Strategic Fleet* is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full measure description and package details appear in Budget Paper under the No. 2 under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio.
- (c) This is a Whole of Government savings measure. The full measure description and package details appear in Budget Paper No. 2 under Cross portfolio.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

<https://www.fairwork.gov.au/about-us/our-role-and-purpose/our-priorities/corporate-plan>.

The most recent annual performance statement can be found at:

<https://www.fairwork.gov.au/sites/default/files/2023-10/office-of-the-fair-work-ombudsman-annual-report-2022-23>.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

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

- (a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.
- (b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

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

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

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

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

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

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

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

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

3.2 Budgeted financial statements tables

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

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

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

	2023-24 Estimated actual \$'000	2024-25 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	(7,364)	(8,054)	(7,681)	(8,024)	(9,150)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	7,963	7,851	7,851	7,851	7,851
plus: depreciation/amortisation expenses for ROU assets (b)	8,978	9,461	9,420	9,702	11,548
less: lease principal repayments (b)	9,577	9,258	9,590	9,529	10,249
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

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

	Retained 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	(81,434)	5,753	-	192,028	116,347
Adjusted opening balance	(81,434)	5,753	-	192,028	116,347
Comprehensive income					
Surplus/(deficit) for the period	(8,054)	-	-	-	(8,054)
Total comprehensive income	(8,054)	-	-	-	(8,054)
of which:					
Attributable to the Australian Government	(8,054)	-	-	-	(8,054)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	6,705	6,705
Sub-total transactions with owners	-	-	-	6,705	6,705
Estimated closing balance as at 30 June 2025	(89,488)	5,753	-	198,733	114,998
Closing balance attributable to the Australian Government	(89,488)	5,753	-	198,733	114,998

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 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)	15,728	6,705	7,208	7,070	7,201
Total new capital appropriations	15,728	6,705	7,208	7,070	7,201
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	15,728	6,705	7,208	7,070	7,201
Total items	15,728	6,705	7,208	7,070	7,201
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	15,728	6,705	7,208	7,070	7,201
TOTAL	15,728	6,705	7,208	7,070	7,201
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15,728	6,705	7,208	7,070	7,201
Total cash used to acquire assets	15,728	6,705	7,208	7,070	7,201

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

Safe Work Australia

Entity resources and planned performance

Safe Work Australia

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

Safe Work Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

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

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

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

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

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

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

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

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

1.2 Entity resource statement

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

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

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

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

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

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

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

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

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

(b) Excludes departmental capital budget (DCB).

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

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

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

1.3 Budget measures

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

Section 2: Outcomes and planned performance

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

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

Note:

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

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

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

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

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

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

Table 2.1.2: Performance measures for Outcome 1

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

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

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

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

Section 3: Budgeted financial statements

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

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Income Statement

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

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

Balance Sheet

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

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

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

3.2 Budgeted financial statements tables

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

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

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

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 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	(445)	(387)	262	-	(889)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	133	133	133	133	133
plus: depreciation/amortisation expenses for ROU assets (b)	1,158	1,158	756	756	756
less: lease principal repayments (b)	1,024	1,053	1,084	1,114	624
Net Cash Operating Surplus/ (Deficit)	(178)	(149)	67	(225)	(624)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

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

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

Prepared on Australian Accounting Standards basis.

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

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

	Retained 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	13,218	2,207	-	6,357	21,782
Adjusted opening balance	13,218	2,207	-	6,357	21,782
Comprehensive income					
Surplus/(deficit) for the period	(387)	-	-	-	(387)
Total comprehensive income	(387)	-	-	-	(387)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	296	296
Sub-total transactions with owners	-	-	-	296	296
Estimated closing balance as at 30 June 2025	12,831	2,207	-	6,653	21,691
Closing balance attributable to the Australian Government	12,831	2,207	-	6,653	21,691

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 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)	288	296	303	310	318
Total new capital appropriations	288	296	303	310	318
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	288	296	303	310	318
Total items	288	296	303	310	318
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	429	380	303	310	318
TOTAL	429	380	303	310	318
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	429	380	303	310	318
Total cash used to acquire assets	429	380	303	310	318

Prepared on Australian Accounting Standards basis.

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

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

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

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

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

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

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

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

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

Portfolio glossary

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

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

Portfolio acronyms

Term	Definition
AAIS	Australian Apprenticeships Incentive System
AASB	Australian Accounting Standards Board
ACB	Administered Capital Budget
ACSF	Australian Core Skills Framework
AFP	Australian Federal Police
APS	Australian Public Service
<i>Asbestos-related Claims Act 2005</i>	<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>
ASSEA	Asbestos and Silica Safety and Eradication Agency (previously ASEA)
ASQA	Australian Skills Quality Authority
ATO	Australian Taxation Office
CBMS	Central Budget Management System
CCE	Corporate Commonwealth entities
CDAB	Collection Development and Acquisition Budget
Coal LSL	Coal Mining Industry (Long Service Leave Funding) Corporation
COPE	Commonwealth own-purpose expense
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DEWR	Department of Employment and Workplace Relations
DLSF	Digital Literacy Skills Framework
DSS	Department of Social Services
Fair Work Act	<i>Fair Work Act 2009</i>
FEG	Fair Entitlements Guarantee
Fund	Seafarers Safety Net Fund
FWC	Fair Work Commission
GST	Goods and Services Tax
GTO	Group Training Organisation
HAFF	Housing Australia Future Fund
HELP	Higher Education Loan Program
JSA	Jobs and Skills Australia
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
NCI	National Careers Institute
NEAP	New Energy Apprenticeship Program
NHAF	National Housing Accord Facility
NSA	National Skills Agreement

Term	Definition
NSC	National Skills Commission
NVETR Act	<i>National Vocational Education and Training Regulator Act 2011</i>
OHS	Occupational Health and Safety
OHS(MI) Act	<i>Occupational Health and Safety (Maritime Industry) Act 1993</i>
OFWO	Office of the Fair Work Ombudsman
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PALM	Pacific Australia Labour Mobility scheme
PB Statements	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PIAAC	Program for the International Assessment of Adult Competencies
PICS	Parliamentary Injury Compensation Scheme
PSAES	Portfolio Supplementary Additional Estimates Statements
PSM	Public Service Medal
Registered Organisation Act	<i>Fair Work (Registered Organisations) Act 2009</i>
ROU	Right of use
RTO	Registered Training Organisation
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
Seafarers Act	<i>Seafarers Rehabilitation and Compensation Act 1992</i>
SGC	Superannuation Guarantee Charge
SOETM	Services for Other Entities and Trust Moneys
SRC Act	<i>Safety, Rehabilitation and Compensation Act 1988</i>
SRCC	Safety, Rehabilitation and Compensation Commission
SWA	Safe Work Australia
TAFE	Technical and Further Education
VET	Vocational Education and Training
VFH	VET FEE-HELP – Former loans scheme for VET students
VSL	VET Student Loans
WHS	Work health and safety
WHS Act	<i>Work Health and Safety Act 2011</i>