

PORTFOLIO BUDGET STATEMENTS 2026–27  
BUDGET RELATED PAPER NO. 1.6

**EMPLOYMENT AND WORKPLACE  
RELATIONS PORTFOLIO**

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

© Commonwealth of Australia 2026

ISSN 2653-6420 (Online)

ISSN 2653-6412 (Print)

This publication is available for your use under a [Creative Commons Attribution 4.0 International](http://creativecommons.org/licenses/by/4.0/legalcode) licence, with the exception of the Commonwealth Coat of Arms, third-party content and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/4.0/legalcode>.



Use of Department of Employment and Workplace Relations material under [Creative Commons Attribution 4.0 International](http://creativecommons.org/licenses/by/4.0/legalcode) licence requires you to attribute the work (but not in any way that suggests that the Commonwealth of Australia endorses you or your use of the work).

### **Department of Employment and Workplace Relations material used ‘as supplied’**

Provided you have not modified or transformed Department of Employment and Workplace Relations material in any way including, for example, by changing Department of Employment and Workplace Relations text; calculating percentage changes; graphing or charting data; or deriving new statistics from published statistics – then the Department of Employment and Workplace Relations prefers the following attribution:

Source: *The Australian Government Department of Employment and Workplace Relations*

### **Derivative material**

If you have modified or transformed Department of Employment and Workplace Relations material, or derived new material from those of the Department of Employment and Workplace Relations in any way, then the Department of Employment and Workplace Relations prefers the following attribution:

*Based on The Australian Government Department of Employment and Workplace Relations data*

### **Use of the Coat of Arms**

The terms under which the Coat of Arms can be used are set out on the Department of the Prime Minister and Cabinet website (see [www.pmc.gov.au/honours-and-symbols/commonwealth-coat-arms](http://www.pmc.gov.au/honours-and-symbols/commonwealth-coat-arms)).

### **Other uses**

Enquiries regarding this licence and any other use of this document should be directed to the Department of Employment and Workplace Relations.



**THE HON AMANDA RISHWORTH MP**  
Minister for Employment and Workplace Relations

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

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

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2026–27 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.

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Amanda Rishworth', written in a cursive style.

**AMANDA RISHWORTH**

## Abbreviations and conventions

The following notation may be used:

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

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

## Enquiries

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

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

**User Guide  
to the  
Portfolio Budget Statements**



# User guide

The purpose of the *2026–27 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) 2026–2027 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2026–2027 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2026–27 Budget. 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.

## Commonwealth Performance Framework

### Key components of relevant publications

#### Portfolio Budget Statements (May) *Portfolio based*

Supports Annual Appropriations. Informs Senators and Members of Parliament of the proposed allocation of other resources to **government outcomes and programs**.

Provides links to **relevant programs** undertaken by other Commonwealth entities.

Provides high level performance information for current, ongoing programs, particularly a **forecast of performance for the current year**.

Provides **detailed** prospective performance information for proposed new budget measures that require a **new program** or **significantly change an existing program**.

#### Corporate Plan (August) *Entity based*

**Primary planning document** of a Commonwealth entity.

Sets out the **purposes** of the entity, the **key activities** it will undertake to achieve its purposes and the **results** it expects to achieve over a minimum four year period.

Describes the **environment** in which the entity operates, the **capability** it requires to undertake its **activities**, its **risk oversight and management systems** including **key risks**, and how it will **cooperate** with others, including any **subsidiaries**, to achieve its purposes.

Explains how the entity's **performance** will be **measured** and **assessed**.



#### Annual Performance Statements (October following year) *Entity based*

Included in the Commonwealth entity's Annual Report. Focuses on **recent performance**.

Reports on the **actual performance results** for the year against the **forecasts** made in the **corporate plan** and **Portfolio Budget Statements**, and provides other performance information relevant to the entity.

Provides an **analysis** of the factors that **contributed** to the **entity's performance results**.

# Contents

<b>Portfolio Overview.....</b>	<b>1</b>
<b>Department of Employment and Workplace Relations .....</b>	<b>9</b>
<b>Asbestos and Silica Safety and Eradication Agency .....</b>	<b>61</b>
<b>Australian Skills Quality Authority .....</b>	<b>85</b>
<b>Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority .....</b>	<b>111</b>
<b>Fair Work Commission .....</b>	<b>143</b>
<b>Office of the Fair Work Ombudsman .....</b>	<b>169</b>
<b>Safe Work Australia .....</b>	<b>195</b>
<b>Portfolio glossary.....</b>	<b>219</b>
<b>Portfolio acronyms.....</b>	<b>221</b>



# Portfolio Overview



# Employment and 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 and the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority)
- Fair Work Commission
- Office of the Fair Work Ombudsman
- Safe Work Australia
- Coal Mining Industry (Long Service Leave Funding) Corporation.

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

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

**Figure 1: Employment and Workplace Relations portfolio structure and outcomes**

<p><b>The Hon Amanda Rishworth MP</b> Minister for Employment and Workplace Relations</p>	<p><b>The Hon Andrew Giles MP</b> Minister for Skills and Training</p>	<p><b>The Hon Patrick Gorman MP</b> Assistant Minister for Employment and Workplace Relations</p>
---	--	---

**Department of Employment and Workplace Relations**

**Simon Duggan – Secretary**

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

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

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

**Asbestos and Silica Safety and Eradication Agency**

**Jodie Deakes – Chief Executive Officer**

**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.

**Australian Skills Quality Authority**

**Saxon Rice – Chief Executive Officer**

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

**Comcare and the Seacare Authority**

**Colin Radford – Chief Executive Officer Comcare**

**Darren Kavanagh – Accountable Authority and Chairperson of the Seacare Authority**

**Comcare Outcome:** Promote and enable safe and healthy work.

**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.

**Fair Work Commission**

**Murray Furlong – General Manager**

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

**Office of the Fair Work Ombudsman**

**Anna Booth – Fair Work Ombudsman**

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

**Safe Work Australia**

**Marie Boland – Chief Executive Officer**

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

**Coal Mining Industry (Long Service Leave Funding) Corporation (Coal LSL) <sup>(a)</sup>**

**Darlene Perks – Chief Executive Officer**

**Board of Directors – Accountable Authority**

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

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



# Employment and Workplace Relations resources and planned performance

Department of Employment and Workplace Relations .....	9
Asbestos and Silica Safety and Eradication Agency .....	61
Australian Skills Quality Authority .....	85
Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority .....	111
Fair Work Commission .....	143
Office of the Fair Work Ombudsman .....	169
Safe Work Australia .....	195



# **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..... 16
  - 1.3 Budget measures ..... 19
  
- Section 2: Outcomes and planned performance ..... 21**
  - 2.1 Budgeted expenses and performance for Outcome 1 ..... 22
  - 2.2 Budgeted expenses and performance for Outcome 2 ..... 29
  - 2.3 Budgeted expenses and performance for Outcome 3 ..... 40
  
- Section 3: Budgeted financial statements ..... 46**
  - 3.1 Budgeted financial statements ..... 47
  - 3.2 Budgeted financial statements tables..... 49



# 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 fair work in cooperative and productive workplaces, with access to the skills, training, and employment services they need to participate fully in the workforce and experience the dignity that comes with meaningful work.

#### Employment Services and Support

The Government will provide funding of \$312.1 million over 5 years from 2025–26 (and \$35.9 million per year ongoing) for improvements to the employment services system. Funding includes:

- \$285.6 million over 5 years from 2025–26 (and \$35.9 million per year ongoing) to invest in a strengthened employment services system and support future reform.
- \$26.5 million over 3 years from 2026–27 to increase resourcing for the National Customer Service Line to support job seekers and employers.

#### Skills and Training – Additional Supports

The Government will invest \$36.7 million over 4 years from 2026–27 (and \$9.1 million per year ongoing) in key elements of the skills and training architecture. Funding includes:

- \$35.2 million over 4 years from 2026–27 (and \$9.1 million per year ongoing) for Jobs and Skills Australia to continue providing advice under its legislated requirements on Australia’s labour market and skills and training needs.
- \$1.5 million in 2026–27 for the Australian Skills Quality Authority to continue compliance actions to address serious integrity issues in the vocational education and training (VET) sector.

## **Workplace Relations – Additional Supports**

The Government will invest \$11.2 million over 2 years from 2026–27 to extend support for workplace relations priorities. Funding includes:

- \$5.3 million over 2 years from 2026–27 to continue to provide personal protective security to the Administrator of the Construction and General Division of the Construction, Forestry and Maritime Employees Union.
- \$1.3 million in 2026–27 for the Fair Work Commission to continue to provide specialised supports to small businesses navigating the fair work dispute resolution system and Commission processes.
- \$4.6 million in 2026–27 to continue to provide targeted assistance to fast track accreditation of residential builders under the Work Health and Safety Accreditation Scheme.

## **Boosting Productivity – Better Selecting Migrants and Recognising Their Skills**

The Government will provide \$85.2 million over 4 years from 2026–27 to strengthen Australia’s skilled migration system. Funding includes:

- \$75.1 million over 4 years from 2026–27 for a new, modern trade skills assessment system. This includes capacity to integrate occupational licensing into Trades Recognition Australia (TRA) skills assessments. Costs will be fully recovered over the medium term through existing charging arrangements.
- \$5.6 million over 3 years from 2026–27 for TRA to deliver a new program of skills recognition for onshore non-skilled visa holders. Costs will be fully recovered over the medium term through new cost recovery arrangements.
- \$4.5 million over 4 years from 2026–27 to strengthen the regulatory oversight of skills assessment Assessing Authorities.

The department will also consult on requirements for a skills migration commissioner, with costs to be met from within existing resources.

## **Nuclear-Powered Submarine Program**

The Government will provide \$5.3 million over 2 years from 2026–27 for the department to provide strategic advice on leveraging Australia’s VET system to support the Optimal Pathway through skilling the AUKUS nuclear-powered submarine program.

## **Employment and Workplace Relations – Reprioritisation**

The Government is committed to responsible economic and fiscal management, and the portfolio is contributing to whole-of-government efforts to deliver a stronger and more sustainable budget.

The Government has identified savings of \$297.9 million over 5 years from 2025–26 (and \$106.3 million per year ongoing) by better targeting apprenticeship supports and redirecting uncommitted funding. Savings include:

- \$266.2 million over 4 years from 2026–27 (and \$106.3 million per year ongoing) through reforms to the Australian Apprenticeships Incentive System, redirecting employer incentives to small and medium-sized employers and Group Training Organisations, and better aligning support with national priorities through changes to the Australian Apprenticeships Priority List methodology and incentive rates from 1 January 2027. These reforms align with the Strategic Review of the Australian Apprenticeship Incentive System.
- \$25.3 million over 4 years from 2025–26 by returning uncommitted funding from National Skills Agreement policy initiatives.
- \$6.4 million in 2025–26 by returning uncommitted funding from grant programs.

## 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 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)(b)		
Prior year appropriations available (c)	274,725	173,190
Departmental appropriation (d)	790,564	859,438
s74 External Revenue (e)	130,908	115,355
Departmental capital budget (f)(g)	51,181	63,834
Annual appropriations - other services - non-operating (b)(h)		
Prior year appropriations available (c)	13,688	-
Equity injection	24,527	57,856
Total departmental annual appropriations	1,285,593	1,269,673
Special accounts (i)		
Opening balance	5,281	3,156
Appropriation receipts (j)	2,526	2,538
Total special accounts	7,807	5,694
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	(2,526)	(2,538)
<b>Total departmental resourcing</b>	<b>1,290,874</b>	<b>1,272,829</b>

**Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Administered</b>		
Annual appropriations - ordinary annual services (a)(k)		
Prior year appropriations available (l)	440,315	322,363
Outcome 1 (m)	2,075,021	2,200,227
Outcome 2 (m)	1,897,101	1,461,579
Outcome 3 (m)	92,294	88,658
Payments to corporate entities (n)	6,030	6,315
Total administered annual appropriations	<u>4,510,761</u>	<u>4,079,142</u>
Special appropriations		
<i>Asbestos-related Claims Act 2005</i>	37,536	29,702
<i>Australian Apprenticeship Support   Loans Act 2014</i>	200,634	204,844
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	277,235	292,329
<i>Fair Entitlements Guarantee Act 2012</i>	268,927	255,808
<i>Public Governance, Performance and Accountability Act 2013</i>	50	50
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,493	23,024
<i>VET Student Loans Act 2016</i>	283,749	295,526
Total administered special appropriations	<u>1,092,624</u>	<u>1,101,283</u>
Special accounts (i)		
Opening balance	12,187	9,189
Appropriation receipts (j)	6,539	6,671
Non-appropriation receipts	3,412	3,538
Adjustments	(4,150)	-
Total special account receipts	<u>17,988</u>	<u>19,398</u>
<i>less administered appropriations drawn from annual/special   appropriations and credited to special accounts</i>	(6,539)	(6,671)
<i>less payments to corporate entities from annual/special   appropriations</i>	(68,059)	(59,041)
<b>Total administered resourcing</b>	<u><b>5,546,775</b></u>	<u><b>5,134,111</b></u>
<b>Total resourcing for the Department of Employment and   Workplace Relations</b>	<u><b>6,837,649</b></u>	<u><b>6,406,941</b></u>
	<u>2025-26</u>	<u>2026-27</u>
<b>Average staffing level (number)</b>	<u>4,139</u>	<u>4,288</u>

**Table 1.1: Department of Employment and Workplace Relations resource statement – Budget estimates for 2026–27 as at Budget May 2026 (continued)**  
**Third party payments from and on behalf of other entities**

	2025-26 Estimated actual \$'000	2026-27 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)	886	886
Receipts received from other entities for the provision of services (disclosed in s74 External Revenue section above)	58,804	58,580
Payments made to corporate entities within the Portfolio		
Comcare		
Annual Appropriation	6,030	6,315
Special appropriations - <i>Asbestos-related Claims Act 2005</i>	37,536	29,702
Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1988</i>	24,493	23,024

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.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) Appropriation Bill (No. 1) 2026–2027.

(b) The Departmental Annual Appropriation amounts appearing for '2025–26 Estimated actual' do not include the Appropriation Bills 2025–2026 (No. 5) and (No. 6) as these Bills have not been enacted at the time of publication. An amount of \$1.753 million is expected to be received through Appropriation Bill (No. 5) 2025–2026 and \$0.249 million through Appropriation Bill (No.6) 2025–2026. The 2025–26 Portfolio Supplementary Additional Estimates Statements provide detail on these amounts.

(c) Excludes \$19.181 million of ordinary annual services appropriation and \$3.717 million of other services – non-operating appropriation from the 2025–26 estimated actual that are 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) Excludes \$7.839 million from 2025–26 estimated actual that are withheld under s51 of the PGPA Act.

(h) Appropriation Bill (No. 2) 2025–2026.

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

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

(k) The Administered Annual Appropriation amounts appearing for '2025–26 estimated actual' do not include the Appropriation Bills 2025–2026 (No. 5) and (No. 6) as these Bills have not been enacted at the time of publication. An amount of \$21.293 million is expected to be received through Appropriation Bill (No. 5) 2025–2026. The 2025–26 Portfolio Supplementary Additional Estimates Statements provide detail on these amounts.

(l) Excludes \$484.684 million from the 2025–26 estimated actual and \$222.325 million from the 2026–27 estimates that are subject to administrative quarantine by Finance or withheld under s51 of the PGPA Act.

(m) Excludes \$5.414 million from 2025–26 estimated actual that are subject to administrative quarantine by Finance or withheld under s51 of the PGPA Act.

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

### 1.3 Budget measures

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

**Table 1.2: Department of Employment and Workplace Relations 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Receipt measures</b>						
Boosting Productivity – better selecting migrants and recognising their skills (a)	2.1					
Administered receipts		-	-	-	-	12,509
Departmental receipts		-	-	-	-	-
<b>Total</b>		-	-	-	-	<b>12,509</b>
<b>Total receipt measures</b>						
Administered		-	-	-	-	12,509
Departmental		-	-	-	-	-
<b>Total</b>		-	-	-	-	<b>12,509</b>
<b>Payment measures</b>						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (b)	1.1,2.1,3.1					
Administered payments		-	-	-	-	-
Departmental payments		-	-	-	-	(37,711)
<b>Total</b>		-	-	-	-	<b>(37,711)</b>
Boosting Productivity – better selecting migrants and recognising their skills (c)(d)(e)	2.1					
Administered payments		-	-	-	-	-
Departmental payments		-	26,938	32,777	28,395	9,607
<b>Total</b>		-	<b>26,938</b>	<b>32,777</b>	<b>28,395</b>	<b>9,607</b>
Nuclear-Powered Submarine Program – continuation of government resourcing (f)	2.3					
Administered payments		-	-	-	-	-
Departmental payments		-	2,834	2,492	-	-
<b>Total</b>		-	<b>2,834</b>	<b>2,492</b>	-	-

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Skills and Training – additional supports					
2.1					
Administered payments	-	-	-	-	-
Departmental payments	-	8,625	8,743	8,846	8,968
<b>Total</b>	-	<b>8,625</b>	<b>8,743</b>	<b>8,846</b>	<b>8,968</b>
Workplace Relations – additional supports					
3.1					
Administered payments	-	-	-	-	-
Departmental payments	-	7,217	2,652	-	-
<b>Total</b>	-	<b>7,217</b>	<b>2,652</b>	-	-
<b>Total payment measures</b>					
Administered	-	-	-	-	-
Departmental	-	45,614	46,664	37,241	(19,136)
<b>Total</b>	-	<b>45,614</b>	<b>46,664</b>	<b>37,241</b>	<b>(19,136)</b>

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

Note: Refer to the Employment and Workplace Relations Portfolio Supplementary Additional Estimates Statements 2025–26 for measures that have financial impacts from 2025–26.

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

(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.

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

(d) The lead entity for the measure titled *Boosting Productivity – better selecting migrants and recognising their skills* is the Department of the Treasury. The full measure description and package details appear in Budget Paper No. 2 under the Treasury portfolio.

(e) Includes \$12.819 million in departmental capital funding in 2026–27, \$17.013 million in 2027–28, \$14.897 million in 2028–29 and \$2.979 million in 2029–30.

(f) The lead entity for the measure titled the *Nuclear-Powered Submarine Program – continuation of government resourcing* is the Department of Defence. The full measure description and package details appear in Budget Paper No. 2 under the Defence 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.

The department's full suite of performance measures and targets for 2026–27 will be published in the Department of Employment and Workplace Relations Corporate Plan 2026–27.

**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 measures 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 at:

[www.dewr.gov.au/about-department/resources/departement-employment-and-workplace-relations-corporate-plan-2025-2026](http://www.dewr.gov.au/about-department/resources/departement-employment-and-workplace-relations-corporate-plan-2025-2026)

The most recent annual performance statements can be found at:

[www.dewr.gov.au/about-department/resources/departement-employment-and-workplace-relations-annual-report-2024-25](http://www.dewr.gov.au/about-department/resources/departement-employment-and-workplace-relations-annual-report-2024-25)

## 2.1 Budgeted expenses and performance for Outcome 1

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

### Linked programs

<b>National Indigenous Australians Agency</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Jobs, Land and the Economy</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The National Indigenous Australians Agency (NIAA) supports the design and delivery of employment, skills and economic development initiatives for Aboriginal and Torres Strait Islander peoples, consistent with the National Agreement on Closing the Gap. NIAA aligns job creation and employment services in remote Australia through initiatives including the Remote Jobs and Economic Development (RJED) program, to assist income support recipients move into paid employment through the creation of new jobs with fair pay and conditions that support community priorities, and the Remote Australia Employment Service which supports remote job seekers with skills, mentoring and training to access employment opportunities, including those generated through RJED.</p>
<b>Department of Home Affairs</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 2.2 – Visas</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Home Affairs contributes to Outcome 1 by administering visas to support the Pacific Australia Labour Mobility (PALM) scheme.</p>
<b>Department of Social Services</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.3 – Support for Seniors</li> <li>• Program 1.6 – Working Age Payments</li> <li>• Program 1.8 – Disability Employment Services</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Social Services (DSS) contributes to Outcome 1 by providing income support to job seekers while they are unable to work or while they find work, and by providing employment support services to people with disability.</p>

**Linked programs (continued)**

<b>Services Australia</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Strategy and Corporate Enabling</li> <li>• Program 1.2 – Customer Service Delivery</li> <li>• Program 1.3 – Technology and Transformation</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia contributes to Outcome 1 by making payments on behalf of the department.</p>
<b>Department of Foreign Affairs and Trade</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.1 – Foreign Affairs and Trade Operations</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Foreign Affairs and Trade (DFAT) works closely with the Department of Employment and Workplace Relations in managing the PALM scheme. DFAT contributes to Outcome 1 by leading overseas implementation and providing advocacy and coordination at overseas missions.</p>
<b>Department of the Treasury</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 1.4 – Commonwealth-State Financial Relations</li> </ul>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of the Treasury contributes to Outcome 1 by making Specific Purpose Payments to the states.</p>

*Budgeted expenses for Outcome 1*

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

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

<b>Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Employment Services</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))					
Workforce Australia	1,477,651	1,576,437	1,530,155	1,546,449	1,522,118
Pacific Australia Labour					
Mobility (PALM)	6,328	6,756	6,756	6,756	6,756
Transition to Work	388,769	382,791	357,486	369,752	363,574
Local Jobs Program	21,391	26,261	-	-	-
Y Careers	4,250	-	-	-	-
Parent Pathways	100,904	147,256	168,107	171,066	171,494
Reconnection, Employment and Learning Program	5,713	17,084	21,974	22,357	22,357
Supporting Workers Transition Through Energy System Changes	2,315	43,642	38,591	31,950	26,940
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>					
<i>- s77</i>					
	30	30	30	30	30
<b>Administered total</b>	<b>2,007,351</b>	<b>2,200,257</b>	<b>2,123,099</b>	<b>2,148,360</b>	<b>2,113,269</b>
<b>Total expenses for program 1.1</b>	<b>2,007,351</b>	<b>2,200,257</b>	<b>2,123,099</b>	<b>2,148,360</b>	<b>2,113,269</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))					
	2,007,321	2,200,227	2,123,069	2,148,330	2,113,239
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>					
<i>- s77</i>					
	30	30	30	30	30
<b>Administered total</b>	<b>2,007,351</b>	<b>2,200,257</b>	<b>2,123,099</b>	<b>2,148,360</b>	<b>2,113,269</b>
Departmental expenses					
Departmental appropriation					
s74 External Revenue (a)	398,940	468,819	412,044	408,107	412,963
Expenses not requiring appropriation in the Budget year (b)					
	68,751	60,685	60,685	60,685	60,685
	110,386	114,030	116,955	125,861	132,986
<b>Departmental total</b>	<b>578,077</b>	<b>643,534</b>	<b>589,684</b>	<b>594,653</b>	<b>606,634</b>
<b>Total expenses for Outcome 1</b>	<b>2,585,428</b>	<b>2,843,791</b>	<b>2,712,783</b>	<b>2,743,013</b>	<b>2,719,903</b>

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

<b>Movement of administered funds between years (c)</b>	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Outcome 1:					
Parent Pathways	(2,500)	2,500	-	-	-
Supporting Workers Transition Through Energy System Changes (d)	(25,127)	-	10,663	5,864	2,746
<b>Total movement of administered funds</b>	<b>(27,627)</b>	<b>2,500</b>	<b>10,663</b>	<b>5,864</b>	<b>2,746</b>
<b>Average staffing level (number)</b>	2,318	<b>2,543</b>			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Table has been prepared inclusive of 2025–26 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/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.

(d) The 2025–26 figure includes movement of funds beyond the forward estimates period.

**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 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.</b>		
<b>Program 1.1 – Employment Services</b>		
The Employment Services system has the following key objectives: to help job seekers find and keep a job; to deliver high-quality and efficient employment services; and to support target groups to improve their work readiness and find employment.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Provide quality services to job seekers and employers</li> <li>• Support job seekers to achieve sustainable employment</li> <li>• Support target groups to improve their work readiness and prepare for employment</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Proportion of participants who are satisfied with the overall quality of services delivered	a) Workforce Australia Online (a): 60% or higher  On track  b) Workforce Australia Services (b): 66% or higher  On track  c) Workforce Australia – Transition to Work (c): 75% or higher  On track
	Proportion of employers who are satisfied with the assistance from Australian Government employment services (d)	80% or higher  Not on track, noting insufficient data quality  The most recent available data suggest this target is not on track. For the 12-month period to November 2025, 76.5% of employers reported being satisfied.  This measure is based on a sample of employers who respond to the survey and have used an unpaid employment service. Over time the sample size has decreased, reducing the statistical level of confidence in this result. The margin of error for this measure is 8.2 percentage points at the 90% confidence level. This means there was a 90%

Year	Performance measures	Expected performance results
		chance that the true value was between 68.2% and 84.7%.
	Investment per employment outcome (b)	<p>\$3,500 or lower per employment outcome</p> <p>Not on track</p> <p>Based on results to date, the target is unlikely to be met, with investment per employment outcome of \$3,829 for the period 1 July 2024 to 30 June 2025 (e).</p> <p>The factors impacting this performance measure are complex and are being examined by the department.</p>
	Average time to process decision-ready employer applications to join the Pacific Australia Labour Mobility (PALM) scheme	<p>12 weeks or less</p> <p>On track</p>
	Proportion of Workforce Australia Services (b) participants who achieve a 26-week employment outcome (f)	<p>15% or higher</p> <p>Not on track</p> <p>The target for this measure is unlikely to be achieved. The Workforce Australia Services 26-week outcome rate was 12.7% for the 12-month period to 30 November 2025.</p> <p>The factors impacting this performance measure are complex and are being examined by the department.</p>
Current Year 2025–26	Proportion of participants in work or study 3 months after exiting services	<p>a) Workforce Australia Online (a): 80% or higher</p> <p>Not on track</p> <p>The target for this measure is unlikely to be achieved based on results so far. The Workforce Australia Online positive outcome rate was 76.3% for participants who exited between 1 July 2024 and 30 June 2025.</p> <p>The factors impacting this performance measure are complex and are being examined by the department.</p> <p>b) Workforce Australia Services (b): 60% or higher</p> <p>On track</p>

Year	Performance measures	Expected performance results
		c) Workforce Australia – Transition to Work (c): 60% or higher  On track
	Proportion of Workforce Australia Services (b) participants who believe working with their provider has improved their chances of getting a job	66% or higher  On track
Year	Performance measures	Planned performance results
Budget Year 2026–27 (g)	Proportion of participants in work or study 3 months after exiting services	a) Workforce Australia Online (a): 80% or higher b) Workforce Australia Services (b): 60% or higher c) Workforce Australia – Transition to Work (c): 60% or higher
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
<p>Changes to Program 1.1 resulting from 2026–27 Budget Measures:</p> <ul style="list-style-type: none"> <li>• Employment Services and Support – additional funding</li> <li>• Employment and Workplace Relations and Skills – reprioritisation</li> <li>• Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension</li> </ul>		

(a) Workforce Australia Online supports participants assessed as most job ready and likely to find work without more direct assistance. Support is provided by a digital platform and the Digital Services Contact Centre.

(b) Workforce Australia Services delivers provider-led employment assistance to participants assessed as requiring more intensive and tailored support to move towards employment.

(c) Workforce Australia – Transition to Work provides employment support for young people who are at higher risk of not successfully transitioning to employment or education, including through intensive, locally delivered assistance.

(d) Satisfaction is based on employers' most recent recruitment experiences.

(e) The reference period for this target is January 2025 to December 2025.

(f) Refinements have been made to the methodology of this performance measure to provide further confidence in the completeness and timing of captured outcomes. These refinements do not change what this performance measure is designed to assess.

(g) The department's full suite of performance measures and targets for 2026–27 will be published in the Department of Employment and Workplace Relations Corporate Plan 2026–27.

## 2.2 Budgeted expenses and performance for Outcome 2

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

### Linked programs

<b>Department of Home Affairs</b>
<p><b>Program</b></p> <ul style="list-style-type: none"> <li>• Program 2.2 – Visas</li> </ul>
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Home Affairs contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>
<b>Department of Social Services</b>
<p><b>Programs</b></p> <ul style="list-style-type: none"> <li>• Program 1.7 – Student Payments</li> <li>• Program 1.8 – Disability Employment Services</li> <li>• Program 2.1 – Families and Communities</li> </ul>
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Social Services (DSS) 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.</p> <p>DSS provides a range of trials and initiatives focused on improving employment outcomes. This includes a trial in paying for employment outcomes achieved in social enterprises.</p> <p>There is also a focus on creating employment pathways under the Outcomes Fund as part of the Government's Targeting Entrenched Disadvantage package.</p>

**Linked programs (continued)**

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

*Budgeted expenses for Outcome 2*

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

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

<b>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 2.1: Building Skills and Capability</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	1,854,329	1,454,913	1,245,733	1,277,882	1,275,375
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014 (a)</i>	298,937	41,208	40,805	40,544	38,947
<i>Public Governance, Performance and Accountability Act 2013 - s77 (b)</i>	-	20	20	20	20
Special accounts					
Unique Student Identifiers Special Account	6,008	6,140	6,274	6,407	6,555
<b>Administered total</b>	<b>2,159,274</b>	<b>1,502,281</b>	<b>1,292,832</b>	<b>1,324,853</b>	<b>1,320,897</b>
<b>Total expenses for program 2.1</b>	<b>2,159,274</b>	<b>1,502,281</b>	<b>1,292,832</b>	<b>1,324,853</b>	<b>1,320,897</b>
<b>Program 2.2: VET Student Loans</b>					
Administered expenses					
Special appropriations					
<i>VET Student Loans (a)(c)</i>	1,274,818	114,501	122,210	127,000	131,969
Special accounts					
VSL Tuition Protection Fund Special Account	3,853	3,432	3,547	4,190	4,190
<b>Administered total</b>	<b>1,278,671</b>	<b>117,933</b>	<b>125,757</b>	<b>131,190</b>	<b>136,159</b>
<b>Total expenses for program 2.2</b>	<b>1,278,671</b>	<b>117,933</b>	<b>125,757</b>	<b>131,190</b>	<b>136,159</b>
<b>Program 2.3: DEWR - Nuclear-powered Submarine Program</b>					
Departmental expenses					
Departmental appropriation	1,857	2,834	2,492	-	-
<b>Departmental total</b>	<b>1,857</b>	<b>2,834</b>	<b>2,492</b>	<b>-</b>	<b>-</b>
<b>Total expenses for program 2.3</b>	<b>1,857</b>	<b>2,834</b>	<b>2,492</b>	<b>-</b>	<b>-</b>

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,854,329	1,454,913	1,245,733	1,277,882	1,275,375
Special appropriations	1,573,755	155,729	163,035	167,564	170,936
Special accounts	9,861	9,572	9,821	10,597	10,745
<b>Administered total</b>	<b>3,437,945</b>	<b>1,620,214</b>	<b>1,418,589</b>	<b>1,456,043</b>	<b>1,457,056</b>
Departmental expenses					
Departmental appropriation (d)	253,332	253,734	244,364	236,191	231,605
s74 External Revenue (e)	51,091	44,936	44,936	44,936	44,936
Special accounts					
Unique Student Identifiers Special Account	2,526	2,538	2,577	2,608	2,644
Expenses not requiring appropriation in the Budget year (f)	43,672	35,108	32,209	32,209	32,209
<b>Departmental total</b>	<b>350,621</b>	<b>336,316</b>	<b>324,086</b>	<b>315,944</b>	<b>311,394</b>
<b>Total expenses for Outcome 2</b>	<b>3,788,566</b>	<b>1,956,530</b>	<b>1,742,675</b>	<b>1,771,987</b>	<b>1,768,450</b>

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

Movement of administered funds between years (g)	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated actual \$'000	Budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 2:					
National Skills Agreement COPE - Closing the Gap	(3,012)	1,012	1,000	1,000	-
National Skills Agreement COPE - NSA Implementation	(875)	292	292	292	-
Remote Training Hubs Network	(4,631)	3,500	1,131	-	-
Jobs and Skills Australia	(2,018)	2,018	-	-	-
National Skills Agreement COPE - VET Workforce	-	(685)	-	-	-
VET Data Streaming (VDS)	-	(1,026)	(1,026)	(1,026)	-
National Training System COPE	(4,851)	2,120	120	(880)	(880)
<b>Total movement of administered funds</b>	<b>(15,387)</b>	<b>7,230</b>	<b>1,517</b>	<b>(614)</b>	<b>(880)</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	1,380	1,314			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

(a) Increased expenses in 2025–26 estimate incurred due to the one-off inclusion of the 20% loan reduction and the change in marginal repayments.

(b) Estimated expenses in relation to funding appropriated under the s77 of the PGPA Act.

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

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

(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 and audit fees and an approved operating loss.

(g) Includes reclassifications of administered funding to departmental funding. 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Sub-program 2.1.1 - Skills Development</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Apprentice Connect Australia Providers	213,477	204,240	203,497	203,320	196,081
Australian Apprenticeships Incentives Program	106,534	5,088	-	-	-
Australian Apprenticeships Incentives System	1,016,242	723,562	555,351	611,023	639,689
Trades Recognition Australia	77,012	61,704	66,053	68,891	70,675
Special appropriations					
Australian Apprenticeship Support Loans Act 2014 (a)	298,937	41,208	40,805	40,544	38,947
Public Governance, Performance and Accountability Act 2013 - s77	-	20	20	20	20
<b>Total component 2.1.1 expenses</b>	<b>1,712,202</b>	<b>1,035,822</b>	<b>865,726</b>	<b>923,798</b>	<b>945,412</b>
<b>Sub-program 2.1.2 - Access to Training</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Skills for Education and Employment	185,625	191,447	191,562	194,903	188,256
Remote Training Hubs Network	4,312	9,888	4,687	-	-
<b>Total component 2.1.2 expenses</b>	<b>189,937</b>	<b>201,335</b>	<b>196,249</b>	<b>194,903</b>	<b>188,256</b>

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Sub-program 2.1.3 - Support for the National Training System</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Industry Workforce Training	2,453	2,537	2,777	2,908	2,975
Jobs and Skills Australia	6,930	2,018	-	-	-
National Centre for Vocational Education Research	793	813	832	849	868
National Training System COPE	39,336	37,244	34,957	35,099	35,928
VET Data Streamlining	10,344	26,245	6,374	2,003	3,100
Jobs and Skills Councils	111,973	109,141	113,057	119,477	122,225
Building Women's Careers	19,250	18,000	8,000	-	-
Commonwealth Prac Payment	10,881	12,858	14,827	15,199	15,578
Tertiary Harmonisation	-	4,056	4,056	-	-
<b>Total component 2.1.3 expenses</b>	<b>201,960</b>	<b>212,912</b>	<b>184,880</b>	<b>175,535</b>	<b>180,674</b>
<b>Sub-program 2.1.4 - Student Identifiers Special Account</b>					
Unique Student Identifiers Special Account (b)(c)	6,008	6,140	6,274	6,407	6,555
<b>Total component 2.1.4 expenses</b>	<b>6,008</b>	<b>6,140</b>	<b>6,274</b>	<b>6,407</b>	<b>6,555</b>
<b>Sub-program 2.1.5 - National Skills Agreement (NSA) COPE</b>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Closing the Gap	6,124	11,444	9,000	7,712	-
Foundation Skills	13,603	15,436	12,886	11,335	-
VET Workforce	6,381	8,824	6,000	3,000	-
Enhanced VET Data and Evidence	21,359	7,901	7,650	-	-
NSA Implementation	1,700	2,467	4,167	2,163	-
<b>Total component 2.1.5 expenses</b>	<b>49,167</b>	<b>46,072</b>	<b>39,703</b>	<b>24,210</b>	<b>-</b>
<b>Total program 2.1 expenses</b>	<b>2,159,274</b>	<b>1,502,281</b>	<b>1,292,832</b>	<b>1,324,853</b>	<b>1,320,897</b>

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

(a) Increased expenses in 2025–26 estimate incurred due to the one-off inclusion of the 20% loan reduction and the change in marginal repayments.

(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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Annual administered expenses					
Special appropriations					
<i>VET Student Loans</i> (a) (b)	1,274,818	114,501	122,210	127,000	131,969
Special account expenses					
VSL Tuition Protection Fund Special Account (c)	3,853	3,432	3,547	4,190	4,190
<b>Total program 2.2 expenses</b>	<b>1,278,671</b>	<b>117,933</b>	<b>125,757</b>	<b>131,190</b>	<b>136,159</b>

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

(a) Increased expenses in 2025–26 estimate incurred due to the one-off inclusion of the 20% loan reduction and the change in marginal repayments.

(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) 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 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 2 – Promote growth in economic productivity and social wellbeing through access to quality skills and training.</b>		
<b>Program 2.1 – Building Skills and Capability</b>		
The 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 or pathway into a job.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Enhance the quality of vocational education and training (VET)</li> <li>• Respond to national future skills needs through access to VET graduates with the required skills</li> <li>• Improve language, literacy, numeracy and digital literacy (LLND) skills for target groups</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Proportion of VET graduates who are satisfied with the overall quality of the training	a) All graduates: 85% or higher  Achieved  b) First Nations graduates: 85% or higher  Achieved  c) Female graduates: 85% or higher  Achieved
	Proportion of VET graduates who are employed or enrolled in further study after training	a) All graduates: 80% or higher  Achieved  b) First Nations graduates: 80% or higher  Achieved  c) Female graduates: 80% or higher  Achieved
	Proportion of apprenticeship commencements in priority occupations	Maintain or increase compared to previous year  On track

Year	Performance measures	Expected performance results
Current Year 2025–26	Proportion of employers using nationally recognised training	50% or higher  Achieved
	Proportion of participants assessed in the Skills for Education and Employment (SEE) program who show language, literacy, numeracy and digital literacy skills improvements	80% or higher  On track
Year	Performance measures	Planned performance results
Budget Year 2026–27 (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 2027–30	As per 2026–27	As per 2026–27
<p>Changes to Program 2.1 resulting from 2026–27 Budget Measures:</p> <ul style="list-style-type: none"> <li>• Skills and Training – additional supports</li> <li>• Employment and Workplace Relations and Skills – reprioritisation</li> <li>• Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension</li> <li>• Boosting Productivity – better selecting migrants and recognising their skills</li> </ul>		

(a) The department’s full suite of performance measures and targets for 2026–27 will be published in the Department of Employment and Workplace Relations Corporate Plan 2026–27.

<b>Program 2.2 – VET Student Loans</b>		
The program aims to remove the up-front cost barriers to training to increase access and participation. This is achieved through the provision of income-contingent loans for students undertaking certain higher level vocational education and training (VET) courses.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Reduce barriers to undertaking quality VET</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Proportion of units of study successfully completed by VET Student Loans (VSL) students	75% or higher On track
	Proportion of students who report that financial barriers to training were removed by participation in the VSL program	80% or higher On track
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27 (a)	Proportion of units of study successfully completed by VET Student Loans (VSL) students	75% or higher
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Changes to Program 2.2 resulting from 2026–27 Budget Measures: Nil.		

(a) The department's full suite of performance measures and targets for 2026–27 will be published in the Department of Employment and Workplace Relations Corporate Plan 2026–27.

<b>Program 2.3 – Nuclear-powered Submarine Program</b>		
The department provides advice on utilising Australia's skills and training system to support the workforce requirements of the Nuclear-powered Submarine Program.		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Respond to national future skills needs through access to VET graduates with the required skills</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Support to the Nuclear-powered Submarine Program is provided through engagement and advice on workforce and training	No target  The department has provided support to the Nuclear-powered Submarine Program throughout the year.
<b>Year</b>	<b>Performance measures</b>	<b>Planned performance results</b>
Budget Year 2026–27 (a)	Support to the Nuclear-powered Submarine Program is provided through engagement and advice on workforce and training	No target
Changes to Program 2.3 resulting from 2026–27 Budget Measures:		
<ul style="list-style-type: none"> <li>Nuclear-Powered Submarine Program – continuation of government resourcing</li> </ul>		

(a) The department's full suite of performance measures and targets for 2026–27 will be published in the Department of Employment and Workplace Relations Corporate Plan 2026–27.

## 2.3 Budgeted expenses and performance for Outcome 3

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

### Linked programs

<b>Australian Bureau of Statistics</b>
<b>Program</b> <ul style="list-style-type: none"><li>• Program 1.1 – Australian Bureau of Statistics</li></ul>
Contribution to Outcome 3 made by linked programs 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.

### Budgeted expenses for Outcome 3

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

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

<b>Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 3.1: Workplace Support</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	89,108	88,658	73,466	52,781	50,881
Special appropriations					
Coal Mining Industry (Long Service Leave) Administration Act 1992	277,235	292,329	292,329	292,329	292,329
Fair Entitlements Guarantee Act 2012	268,927	255,808	257,707	259,636	261,708
<b>Administered total</b>	<b>635,270</b>	<b>636,795</b>	<b>623,502</b>	<b>604,746</b>	<b>604,918</b>
<b>Total expenses for program 3.1</b>	<b>635,270</b>	<b>636,795</b>	<b>623,502</b>	<b>604,746</b>	<b>604,918</b>
<b>Program 3.2: Workers' Compensation Payments</b>					
Administered expenses					
Payments to corporate entities - Comcare	6,030	6,315	6,417	6,493	6,599
Special appropriations					
Asbestos-related Claims Act 2005	37,536	29,702	26,806	25,028	24,967
Safety, Rehabilitation and Compensation Act 1988	24,493	23,024	22,355	22,029	21,450
<b>Administered total</b>	<b>68,059</b>	<b>59,041</b>	<b>55,578</b>	<b>53,550</b>	<b>53,016</b>
<b>Total expenses for program 3.2</b>	<b>68,059</b>	<b>59,041</b>	<b>55,578</b>	<b>53,550</b>	<b>53,016</b>

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Outcome 3 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1))	89,108	88,658	73,466	52,781	50,881
Payments to corporate entities - Comcare	6,030	6,315	6,417	6,493	6,599
Special appropriations	608,191	600,863	599,197	599,022	600,454
<b>Administered total</b>	<b>703,329</b>	<b>695,836</b>	<b>679,080</b>	<b>658,296</b>	<b>657,934</b>
Departmental expenses					
Departmental appropriation	78,081	75,241	72,320	69,673	70,608
s74 External Revenue (a)	11,066	9,734	9,734	9,734	9,734
Expenses not requiring appropriation in the Budget year (b)	13,318	10,865	9,078	9,078	9,078
<b>Departmental total</b>	<b>102,465</b>	<b>95,840</b>	<b>91,132</b>	<b>88,485</b>	<b>89,420</b>
<b>Total expenses for Outcome 3</b>	<b>805,794</b>	<b>791,676</b>	<b>770,212</b>	<b>746,781</b>	<b>747,354</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	441	431			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

Note 1: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Note 2: Table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

Note 3: Outcome 3 has no movement of funds since the 2025–26 Portfolio Additional Estimates. For this reason, "Movement of administered funds between years" table is not presented.

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

**Table 2.3.2: Program components of Outcome 3**  
**Program 3.1 Workplace Support**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Annual administered expenses:					
Ordinary annual services (Appropriation Bill (No. 1))					
Fair Entitlements Guarantee	21,507	29,336	29,804	26,619	24,719
International Labour Organization Subscription	14,733	14,349	14,349	14,349	14,349
Protected Action Ballots Scheme	1,000	1,000	1,000	1,000	1,000
Business research and innovation initiatives	503	-	-	-	-
Working women's centres assistance	9,660	9,660	8,000	8,000	8,000
Productivity, Education and Training Fund	19,188	19,188	19,188	1,688	1,688
Safe Work Australia member grants	1,125	1,125	1,125	1,125	1,125
Advancing gender equality in gender segregated industries grants	21,392	14,000	-	-	-
Special appropriations					
<i>Coal Mining Industry (Long Service     Leave) Administration Act 1992</i>	277,235	292,329	292,329	292,329	292,329
<i>Fair Entitlements Guarantee Act 2012</i>	268,927	255,808	257,707	259,636	261,708
<b>Total expenses for Program 3.1</b>	<b>635,270</b>	<b>636,795</b>	<b>623,502</b>	<b>604,746</b>	<b>604,918</b>

**Table 2.3.2: Program components of Outcome 3 (continued)**

**Program 3.2: Workers' Compensation Payments**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Annual administered expenses:					
Payments to corporate entities - Comcare	6,030	6,315	6,417	6,493	6,599
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	37,536	29,702	26,806	25,028	24,967
<i>Safety, Rehabilitation and         Compensation Act 1988</i>	24,493	23,024	22,355	22,029	21,450
<b>Total expenses for Program 3.2</b>	<b>68,059</b>	<b>59,041</b>	<b>55,578</b>	<b>53,550</b>	<b>53,016</b>

**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 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 3 – Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.</b>		
<b>Program 3.1 – Workplace Support</b>		
This program contributes to the outcome through:		
<ul style="list-style-type: none"> <li>the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances.</li> <li>ensuring the efficient operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt fair, productive, flexible and safe workplace relations.</li> </ul>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>Promote fair, productive and safe workplaces through policy advice and programs</li> <li>Support the protection of workers' entitlements</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely	100% 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 On track
	Average processing time for initial effective claims under the Fair Entitlements Guarantee program (a) (b)	14 weeks or less On track
	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct (b)	95% or higher On track

Year	Performance measures	Planned performance results
Budget Year 2026–27 (c)	Average processing time for initial effective claims under the Fair Entitlements Guarantee program (a) (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 2027–30	As per 2026–27	As per 2026–27
Changes to Program 3.1 resulting from 2026–27 Budget Measures: <ul style="list-style-type: none"> <li>• Workplace Relations – additional supports</li> <li>• Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension</li> </ul>		

(a) This is a proxy performance measure for efficiency.

(b) When combined, these two measures on timeliness and accuracy for the Fair Entitlements Guarantee program provide a better understanding of the performance of the program.

(c) The department’s full suite of performance measures and targets for 2026–27 will be published in the Department of Employment and Workplace Relations Corporate Plan 2026–27.

<b>Program 3.2 Workers’ Compensation Payments</b>	
This program contributes to the outcome by managing the Comcare Workers’ Compensation Scheme.	
<b>Key Activities</b>	This program is managed by Comcare. Information can be found in the Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority sections of the PBS
Changes to Program 3.2 resulting from 2026–27 Budget Measures: Nil.	

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 may differ from the budgeted financial statements 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 2025–26 estimated actual is used as the comparative year.

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

The department's comprehensive income statement reflects deficits across the forward estimates. These deficits are predominantly attributed to depreciation and amortisation expenses, including the application of the lease accounting standard, AASB 16 Leases.

Whereas, the net cash operating deficit is estimated at \$15.2 million in 2025–26 resulting from the approved operating loss.

Total expenses for 2026–27 are estimated to be \$1.1 billion. This is an increase of \$44.5 million from the 2025–26 estimated actual, mainly driven by increases in supplier and depreciation expenses.

##### *Budgeted departmental balance sheet*

The budgeted net asset position is \$468.0 million as at 30 June 2027. The accumulated deficit shown 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.

Total expenses for 2026–27 are estimated to be \$4.5 billion. This is a decrease of \$1.6 billion from the 2025–26 estimated actual, mainly driven by the one-off increased expenses in 2025–26 as a result of the 2024–25 Portfolio Additional Estimates Statements Building Australia's Future – A fairer deal for students measure.

The administered revenue predominately relates to Coal LSL levies, and other non-taxation revenue from indexation of student loans, Fair Entitlements Guarantee recoveries, and Trades Recognition Australia's cost recovery agreement.

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

Total administered assets are projected to increase by \$530.2 million from \$4.4 billion as at 30 June 2027 to \$4.9 billion as at 30 June 2030, mainly attributable to the loan programs – Australian Apprenticeship Support Loans and VET Student Loans.

Total administered liabilities remain relatively stable, increasing marginally from \$2.3 billion as at 30 June 2027 to \$2.4 billion as at 30 June 2030.

## 3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	570,973	572,010	540,173	535,628	564,916
Suppliers	307,661	342,626	305,436	295,255	267,208
Depreciation and amortisation (b)	149,841	158,023	156,262	165,168	172,293
Finance costs	2,688	3,031	3,031	3,031	3,031
<b>Total expenses</b>	<b>1,031,163</b>	<b>1,075,690</b>	<b>1,004,902</b>	<b>999,082</b>	<b>1,007,448</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services (c)	130,908	115,355	115,355	115,355	115,355
Other revenue	2,335	2,335	2,335	2,335	2,335
<b>Total own-source revenue</b>	<b>133,243</b>	<b>117,690</b>	<b>117,690</b>	<b>117,690</b>	<b>117,690</b>
<b>Total own-source income</b>	<b>133,243</b>	<b>117,690</b>	<b>117,690</b>	<b>117,690</b>	<b>117,690</b>
<b>Net (cost of)/contribution by services</b>	<b>(897,920)</b>	<b>(958,000)</b>	<b>(887,212)</b>	<b>(881,392)</b>	<b>(889,758)</b>
Revenue from Government	792,317	859,438	790,411	775,685	776,926
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(105,603)</b>	<b>(98,562)</b>	<b>(96,801)</b>	<b>(105,707)</b>	<b>(112,832)</b>
<b>Total comprehensive income/(loss)</b>	<b>(105,603)</b>	<b>(98,562)</b>	<b>(96,801)</b>	<b>(105,707)</b>	<b>(112,832)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(105,603)</b>	<b>(98,562)</b>	<b>(96,801)</b>	<b>(105,707)</b>	<b>(112,832)</b>

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

Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(105,603)</b>	<b>(98,562)</b>	<b>(96,801)</b>	<b>(105,707)</b>	<b>(112,832)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (b)	98,482	99,199	97,438	106,344	113,469
plus: depreciation/amortisation expenses for ROU assets (d)	51,359	58,824	58,824	58,824	58,824
less: lease principal repayments (d)	59,438	59,106	59,106	59,106	59,106
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(15,200)</b>	<b>355</b>	<b>355</b>	<b>355</b>	<b>355</b>

Prepared on Australian Accounting Standards basis.

(a) This table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

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

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	4,109	4,109	4,109	4,109	4,109
Trade and other receivables	298,089	266,998	266,389	266,044	265,979
<b>Total financial assets</b>	<b>302,198</b>	<b>271,107</b>	<b>270,498</b>	<b>270,153</b>	<b>270,088</b>
<b>Non-financial assets</b>					
Land and buildings (b)	295,064	229,147	219,149	209,151	144,853
Property, plant and equipment	49,284	54,294	53,346	52,398	51,450
Intangibles	291,495	348,484	318,237	276,409	215,609
Other non-financial assets	39,271	39,271	39,271	39,271	39,271
<b>Total non-financial assets</b>	<b>675,114</b>	<b>671,196</b>	<b>630,003</b>	<b>577,229</b>	<b>451,183</b>
<b>Total assets</b>	<b>977,312</b>	<b>942,303</b>	<b>900,501</b>	<b>847,382</b>	<b>721,271</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	57,807	57,807	57,807	57,807	57,807
Other payables	30,029	30,563	30,259	30,053	30,014
<b>Total payables</b>	<b>87,836</b>	<b>88,370</b>	<b>88,066</b>	<b>87,860</b>	<b>87,821</b>
<b>Interest bearing liabilities</b>					
Leases	281,272	222,166	217,360	212,554	153,448
<b>Total interest bearing liabilities</b>	<b>281,272</b>	<b>222,166</b>	<b>217,360</b>	<b>212,554</b>	<b>153,448</b>
<b>Provisions</b>					
Employee provisions	163,362	163,797	163,492	163,353	163,327
<b>Total provisions</b>	<b>163,362</b>	<b>163,797</b>	<b>163,492</b>	<b>163,353</b>	<b>163,327</b>
<b>Total liabilities</b>	<b>532,470</b>	<b>474,333</b>	<b>468,918</b>	<b>463,767</b>	<b>404,596</b>
<b>Net assets</b>	<b>444,842</b>	<b>467,970</b>	<b>431,583</b>	<b>383,615</b>	<b>316,675</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	987,834	1,109,524	1,169,938	1,227,677	1,273,569
Reserves	3,717	3,717	3,717	3,717	3,717
Retained surplus (accumulated deficit)	(546,709)	(645,271)	(742,072)	(847,779)	(960,611)
<b>Total parent entity interest</b>	<b>444,842</b>	<b>467,970</b>	<b>431,583</b>	<b>383,615</b>	<b>316,675</b>
<b>Total equity</b>	<b>444,842</b>	<b>467,970</b>	<b>431,583</b>	<b>383,615</b>	<b>316,675</b>

Prepared on Australian Accounting Standards basis.

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

(a) This table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

(b) The 2026–27, 2027–28, 2028–29 and 2029–30 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 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	(546,709)	3,717	-	987,834	444,842
<b>Adjusted opening balance</b>	<b>(546,709)</b>	<b>3,717</b>	<b>-</b>	<b>987,834</b>	<b>444,842</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(98,562)	-	-	-	(98,562)
<b>Total comprehensive income</b>	<b>(98,562)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(98,562)</b>
of which:					
Attributable to the Australian Government	(98,562)	-	-	-	(98,562)
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection - Appropriation	-	-	-	57,856	57,856
Departmental Capital Budget (DCB)	-	-	-	63,834	63,834
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,690</b>	<b>121,690</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(645,271)</b>	<b>3,717</b>	<b>-</b>	<b>1,109,524</b>	<b>467,970</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(645,271)</b>	<b>3,717</b>	<b>-</b>	<b>1,109,524</b>	<b>467,970</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	807,616	888,468	791,020	776,030	776,991
Sale of goods and rendering of services (b)	130,908	115,355	115,355	115,355	115,355
GST received	30,501	34,021	30,302	29,292	26,487
<b>Total cash received</b>	<b>969,025</b>	<b>1,037,844</b>	<b>936,677</b>	<b>920,677</b>	<b>918,833</b>
<b>Cash used</b>					
Employees	571,310	571,041	540,782	535,973	564,981
Suppliers	305,010	340,211	303,021	292,920	264,873
GST paid	30,501	34,021	30,302	29,292	26,487
Interest payments on lease liability	2,688	3,031	3,031	3,031	3,031
Other	80	80	80	-	-
<b>Total cash used</b>	<b>909,589</b>	<b>948,384</b>	<b>877,216</b>	<b>861,216</b>	<b>859,372</b>
<b>Net cash from/(used by) operating activities</b>	<b>59,436</b>	<b>89,460</b>	<b>59,461</b>	<b>59,461</b>	<b>59,461</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	98,796	154,105	60,769	58,094	46,247
<b>Total cash used</b>	<b>98,796</b>	<b>154,105</b>	<b>60,769</b>	<b>58,094</b>	<b>46,247</b>
<b>Net cash from/(used by) investing activities</b>	<b>(98,796)</b>	<b>(154,105)</b>	<b>(60,769)</b>	<b>(58,094)</b>	<b>(46,247)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	98,798	123,751	60,414	57,739	45,892
<b>Total cash received</b>	<b>98,798</b>	<b>123,751</b>	<b>60,414</b>	<b>57,739</b>	<b>45,892</b>
<b>Cash used</b>					
Principal payments on lease liability	59,438	59,106	59,106	59,106	59,106
Other	2,125	-	-	-	-
<b>Total cash used</b>	<b>61,563</b>	<b>59,106</b>	<b>59,106</b>	<b>59,106</b>	<b>59,106</b>
<b>Net cash from/(used by) financing activities</b>	<b>37,235</b>	<b>64,645</b>	<b>1,308</b>	<b>(1,367)</b>	<b>(13,214)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,125)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	6,234	4,109	4,109	4,109	4,109
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4,109</b>	<b>4,109</b>	<b>4,109</b>	<b>4,109</b>	<b>4,109</b>

Prepared on Australian Accounting Standards basis.

(a) This table has been prepared inclusive of 2025–26 Supplementary Additional Estimates 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)**

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	51,181	63,834	43,401	42,842	42,913
Equity injections - Bill 2	24,776	57,856	17,013	14,897	2,979
<b>Total new capital appropriations</b>	<b>75,957</b>	<b>121,690</b>	<b>60,414</b>	<b>57,739</b>	<b>45,892</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	75,957	121,690	60,414	57,739	45,892
<b>Total items</b>	<b>75,957</b>	<b>121,690</b>	<b>60,414</b>	<b>57,739</b>	<b>45,892</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (b)	27,207	57,856	17,013	14,897	2,979
Funded by capital appropriation - DCB (c)	71,591	65,895	43,401	42,842	42,913
Funded internally from departmental resources (d)	355	355	355	355	355
<b>TOTAL</b>	<b>99,153</b>	<b>124,106</b>	<b>60,769</b>	<b>58,094</b>	<b>46,247</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	99,153	124,106	60,769	58,094	46,247
<b>Total cash used to acquire assets</b>	<b>99,153</b>	<b>124,106</b>	<b>60,769</b>	<b>58,094</b>	<b>46,247</b>

Prepared on Australian Accounting Standards basis.

(a) This table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

(b) Includes current Appropriation Bill No. 2 and prior Appropriation Act No. 2/4/6 (inclusive of Supply Act arrangements).

(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 2026–27)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2026</b>				
Gross book value	48,956	77,567	860,054	986,577
Gross book value - ROU assets	566,908	1,242	-	568,150
Accumulated depreciation/ amortisation and impairment	(26,821)	(28,997)	(568,559)	(624,377)
Accumulated depreciation/amortisation and impairment - ROU assets	(293,979)	(528)	-	(294,507)
<b>Opening net book balance</b>	<b>295,064</b>	<b>49,284</b>	<b>291,495</b>	<b>635,843</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	-	57,856	57,856
By purchase - appropriation ordinary annual services (b)	5,000	12,794	78,455	96,249
<b>Total additions</b>	<b>5,000</b>	<b>12,794</b>	<b>136,311</b>	<b>154,105</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(12,093)	(7,784)	(79,322)	(99,199)
Depreciation/amortisation on ROU assets	(58,824)	-	-	(58,824)
<b>Total other movements</b>	<b>(70,917)</b>	<b>(7,784)</b>	<b>(79,322)</b>	<b>(158,023)</b>
<b>As at 30 June 2027</b>				
Gross book value	53,956	90,361	996,365	1,140,682
Gross book value - ROU assets	566,908	1,242	-	568,150
Accumulated depreciation/ amortisation and impairment	(38,914)	(36,781)	(647,881)	(723,576)
Accumulated depreciation/amortisation and impairment - ROU assets	(352,803)	(528)	-	(353,331)
<b>Closing net book balance</b>	<b>229,147</b>	<b>54,294</b>	<b>348,484</b>	<b>631,925</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2026–2027, including Collection Development and Acquisition Budgets (CDABs).

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Suppliers	2,434,827	2,603,375	2,497,649	2,524,348	2,489,430
Subsidies	1,036,808	740,761	550,299	520,285	519,492
Personal benefits	795,139	713,876	729,502	813,803	847,192
Grants	256,288	260,138	241,155	199,494	163,984
Write-down and impairment of assets	1,557,504	139,116	146,585	151,219	155,145
Payments to corporate entities	68,059	59,041	55,578	53,550	53,016
<b>Total expenses administered on behalf of Government</b>	<b>6,148,625</b>	<b>4,516,307</b>	<b>4,220,768</b>	<b>4,262,699</b>	<b>4,228,259</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	280,026	296,398	295,988	295,988	295,988
<b>Total taxation revenue</b>	<b>280,026</b>	<b>296,398</b>	<b>295,988</b>	<b>295,988</b>	<b>295,988</b>
<b>Non-taxation revenue</b>					
Interest	94,204	111,929	94,614	94,942	99,427
Other revenue	280,540	280,545	316,979	326,758	345,802
<b>Total non-taxation revenue</b>	<b>374,744</b>	<b>392,474</b>	<b>411,593</b>	<b>421,700</b>	<b>445,229</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>654,770</b>	<b>688,872</b>	<b>707,581</b>	<b>717,688</b>	<b>741,217</b>
<b>Gains</b>					
Other gains	15,457	(17,339)	(23,085)	(32,393)	(40,827)
<b>Total gains administered on behalf of Government</b>	<b>15,457</b>	<b>(17,339)</b>	<b>(23,085)</b>	<b>(32,393)</b>	<b>(40,827)</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>670,227</b>	<b>671,533</b>	<b>684,496</b>	<b>685,295</b>	<b>700,390</b>
<b>Net (cost of)/contribution by services</b>	<b>(5,478,398)</b>	<b>(3,844,774)</b>	<b>(3,536,272)</b>	<b>(3,577,404)</b>	<b>(3,527,869)</b>
<b>Surplus/(deficit) before income tax</b>	<b>(5,478,398)</b>	<b>(3,844,774)</b>	<b>(3,536,272)</b>	<b>(3,577,404)</b>	<b>(3,527,869)</b>
<b>Surplus/(deficit) after income tax</b>	<b>(5,478,398)</b>	<b>(3,844,774)</b>	<b>(3,536,272)</b>	<b>(3,577,404)</b>	<b>(3,527,869)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(5,478,398)</b>	<b>(3,844,774)</b>	<b>(3,536,272)</b>	<b>(3,577,404)</b>	<b>(3,527,869)</b>

Prepared on Australian Accounting Standards basis.

(a) This table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

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

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	5,586	6,754	7,928	7,928	7,928
Trade and other receivables	3,661,661	3,802,713	3,961,540	4,134,916	4,331,783
Other investments	513,091	513,091	513,091	513,091	513,091
Other financial assets	55,751	55,751	55,751	55,751	55,751
<b>Total financial assets</b>	<b>4,236,089</b>	<b>4,378,309</b>	<b>4,538,310</b>	<b>4,711,686</b>	<b>4,908,553</b>
<b>Non-financial assets</b>					
Other non-financial assets	7,403	7,403	7,403	7,403	7,403
<b>Total non-financial assets</b>	<b>7,403</b>	<b>7,403</b>	<b>7,403</b>	<b>7,403</b>	<b>7,403</b>
<b>Total assets administered on behalf of Government</b>	<b>4,243,492</b>	<b>4,385,712</b>	<b>4,545,713</b>	<b>4,719,089</b>	<b>4,915,956</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	65,251	65,251	65,782	65,782	65,782
Subsidies	38,701	38,701	38,701	38,701	38,701
Personal benefits	2,903	2,903	2,903	2,903	2,903
Grants	7,105	7,105	7,105	7,105	7,105
Other payables	2,127,277	2,144,616	2,167,701	2,200,094	2,240,921
<b>Total payables</b>	<b>2,241,237</b>	<b>2,258,576</b>	<b>2,282,192</b>	<b>2,314,585</b>	<b>2,355,412</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,241,237</b>	<b>2,258,576</b>	<b>2,282,192</b>	<b>2,314,585</b>	<b>2,355,412</b>
<b>Net assets/(liabilities)</b>	<b>2,002,255</b>	<b>2,127,136</b>	<b>2,263,521</b>	<b>2,404,504</b>	<b>2,560,544</b>

Prepared on Australian Accounting Standards basis.

(a) This table has been prepared inclusive of 2025–26 Supplementary Additional Estimates figures.

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

	2025-26 Estimated actual <sup>(a)</sup> \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Interest	141,333	146,039	139,986	136,958	131,668
Taxes	280,026	296,398	295,988	295,988	295,988
GST received	243,483	260,338	249,712	252,435	248,943
Other	199,003	204,516	216,709	219,346	234,437
<b>Total cash received</b>	<b>863,845</b>	<b>907,291</b>	<b>902,395</b>	<b>904,727</b>	<b>911,036</b>
<b>Cash used</b>					
Grant	256,288	260,138	241,155	199,494	163,984
Subsidies paid	1,036,808	740,761	550,299	520,285	519,492
Personal benefits	795,139	713,876	729,502	813,803	847,192
Suppliers	2,434,827	2,603,375	2,497,118	2,524,348	2,489,430
Payments to corporate entities	71,673	59,041	55,578	53,550	53,016
GST paid	243,483	260,338	249,712	252,435	248,943
<b>Total cash used</b>	<b>4,838,218</b>	<b>4,637,529</b>	<b>4,323,364</b>	<b>4,363,915</b>	<b>4,322,057</b>
<b>Net cash from/(used by) operating activities</b>	<b>(3,974,373)</b>	<b>(3,730,238)</b>	<b>(3,420,969)</b>	<b>(3,459,188)</b>	<b>(3,411,021)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	196,127	245,528	251,567	254,063	246,921
<b>Total cash received</b>	<b>196,127</b>	<b>245,528</b>	<b>251,567</b>	<b>254,063</b>	<b>246,921</b>
<b>Cash used</b>					
Advances and loans made	468,132	483,777	502,081	513,262	519,809
<b>Total cash used</b>	<b>468,132</b>	<b>483,777</b>	<b>502,081</b>	<b>513,262</b>	<b>519,809</b>
<b>Net cash from/(used by) investing activities</b>	<b>(272,005)</b>	<b>(238,249)</b>	<b>(250,514)</b>	<b>(259,199)</b>	<b>(272,888)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(4,246,378)</b>	<b>(3,968,487)</b>	<b>(3,671,483)</b>	<b>(3,718,387)</b>	<b>(3,683,909)</b>
Cash and cash equivalents at beginning of reporting period	12,198	5,586	6,754	7,928	7,928
Cash from Official Public Account for:					
- Appropriations	5,056,477	4,858,062	4,573,248	4,621,083	4,589,264
<b>Total cash from Official Public Account</b>	<b>5,056,477</b>	<b>4,858,062</b>	<b>4,573,248</b>	<b>4,621,083</b>	<b>4,589,264</b>
Cash to Official Public Account for:					
- Appropriations	(816,711)	(888,407)	(900,591)	(902,696)	(905,355)
<b>Total cash to Official Public Account</b>	<b>(816,711)</b>	<b>(888,407)</b>	<b>(900,591)</b>	<b>(902,696)</b>	<b>(905,355)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>5,586</b>	<b>6,754</b>	<b>7,928</b>	<b>7,928</b>	<b>7,928</b>

Prepared on Australian Accounting Standards basis.

(a) This table has been prepared inclusive of 2025–26 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 2026–27)**

The department has no administered assets 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 ..... 65**
  - 1.1 Strategic direction statement..... 65
  - 1.2 Entity resource statement..... 67
  - 1.3 Budget measures ..... 69
- Section 2: Outcomes and planned performance ..... 71**
  - 2.1 Budgeted expenses and performance for Outcome 1 ..... 72
- Section 3: Budgeted financial statements..... 76**
  - 3.1 Budgeted financial statements ..... 76
  - 3.2 Budgeted financial statements tables..... 77



# Asbestos and Silica Safety and Eradication Agency

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Asbestos and Silica Safety and Eradication Agency (ASSEA) was established by the *Asbestos Safety and Eradication Agency Act 2013*, since amended in December 2023 to the *Asbestos and Silica Safety and Eradication Agency Act 2013*.

ASSEA's key functions under the Act are:

- encourage, coordinate, monitor and report on the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan
- review, amend or replace, publish and promote the National Strategic Plans
- provide advice to the Minister about asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- collaborate with commonwealth, state, territory, local and other governments, agencies or bodies (including international governments, agencies and bodies) regarding the National Strategic Plans
- conduct, commission, monitor and promote research about asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- raise awareness of asbestos safety, asbestos-related diseases, silica safety and silica-related diseases, including developing and promoting materials on asbestos safety, asbestos-related diseases, silica safety and silica-related diseases
- collect and analyse data required for measuring progress on preventing exposure to asbestos fibres, or respirable crystalline silica, and for informing evidence-based policies and strategies
- promote consistent messages, policies and practices in relation to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.

In 2026–27, ASSEA will continue to progress actions under the National Strategic Plans and support other lead agencies and partners in delivering against the plans. This will include:

- engagement with senior level representatives of organisations leading actions in the National Strategic Plans through the Senior Implementation Forum
- consultation with stakeholders through the Asbestos and Silica Advisory Committees, informing the work of the Agency and its Council
- delivery of targeted awareness campaigns for silica and asbestos supported by behavioural insights
- building our local, national and international networks to share knowledge and experiences to influence behavioural change that reduce exposures to asbestos and silica.

Further information is contained in our ASSEA Operational Plan 2025–26 and ASSEA Operational Plan 2026–27. Our plan is available on our website ([www.asbestossafety.gov.au](http://www.asbestossafety.gov.au)) whilst the 2026–27 plan will be available after June 2026.

## 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. ASSEA does not receive any administered funding.

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: Asbestos and Silica Safety and Eradication Agency resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	5,542	4,450
Departmental appropriation (c)	5,847	5,716
s74 External Revenue (d)	70	-
Departmental capital budget (e)	60	62
Total departmental annual appropriations	11,519	10,228
<b>Total departmental resourcing</b>	<b>11,519</b>	<b>10,228</b>
<b>Total resourcing for Asbestos and Silica Safety and Eradication Agency</b>	<b>11,519</b>	<b>10,228</b>
<b>Average staffing level (number)</b>	<b>21</b>	<b>21</b>

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

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) Appropriation Bill (No. 1) 2026–2027.

(b) Excludes \$0.115m from the 2025–26 Estimated actual subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

(c) Excludes departmental capital budget (DCB).

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

(e) Departmental Capital budgets 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. 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 ASSEA are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Asbestos and Silica Safety and Eradication Agency 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

**Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)	1.1					
Departmental payment		-	-	-	-	(366)
<b>Total</b>		-	-	-	-	<b>(366)</b>
<b>Total payment measures</b>						
Departmental		-	-	-	-	(366)
<b>Total</b>		-	-	-	-	<b>(366)</b>

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

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

**Part 2: Other measures not previously reported in a portfolio statement**

		2025-26	2026-27	2027-28	2028-29	2029-30
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Measures</b>						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1					
Departmental receipt/payment		(20)	(260)	(270)	(276)	-
<b>Total</b>		<b>(20)</b>	<b>(260)</b>	<b>(270)</b>	<b>(276)</b>	<b>-</b>
<b>Total measures</b>						
Departmental		(20)	(260)	(270)	(276)	-
<b>Total</b>		<b>(20)</b>	<b>(260)</b>	<b>(270)</b>	<b>(276)</b>	<b>-</b>

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

(a) This measure relates to an election commitment identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. This is a Whole of Government savings measure. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26.

## 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 agency has reviewed its performance measures to provide improved clarity of measures and consistency in target descriptions.

**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 ASSEA can be found at:

[www.asbestossafety.gov.au/sites/default/files/migration/2025/ASSEA\\_Operational\\_Plan\\_2025\\_26.pdf](http://www.asbestossafety.gov.au/sites/default/files/migration/2025/ASSEA_Operational_Plan_2025_26.pdf).

The most recent annual performance statement can be found at:

[www.asbestossafety.gov.au/sites/default/files/2025-11/ASSEA\\_Annual\\_Report\\_2024\\_2025.pdf](http://www.asbestossafety.gov.au/sites/default/files/2025-11/ASSEA_Annual_Report_2024_2025.pdf).

## 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 expense for Outcome 1*

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

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

<b>Outcome 1 – Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</b>					
Departmental expenses					
Departmental appropriation	6,602	5,442	5,622	5,786	5,755
s74 External Revenue (a)	70	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	581	572	492	370	401
<b>Departmental total</b>	<b>7,253</b>	<b>6,014</b>	<b>6,114</b>	<b>6,156</b>	<b>6,156</b>
<b>Total expenses for program 1.1</b>	<b>7,253</b>	<b>6,014</b>	<b>6,114</b>	<b>6,156</b>	<b>6,156</b>
<b>Average staffing level (number)</b>	2025-26 21	2026-27 21			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

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

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

*Performance measures for Outcome 1*

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

Table 2.1.2 details the performance measures for each program 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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

<p><b>Outcome 1 – Assist in the prevention of exposure to asbestos fibres and respirable crystalline silica, to eliminate asbestos and silica related disease in Australia through coordinating the implementation of the Asbestos National Strategic Plan and the Silica National Strategic Plan.</b></p>		
<p><b>Program 1.1 – Coordinate national actions to improve knowledge and awareness of issues relating to asbestos safety, asbestos-related diseases, silica safety and silica-related diseases.</b></p>		
<p>This program contributes by encouraging, coordinating, monitoring and reporting on the implementation of the National Strategic Plans for asbestos and silica, which are central to the delivery of measures to prevent exposure to asbestos and respirable crystalline silica in Australia.</p>		
<p><b>Key activities</b></p>	<p>The key activities for ASSEA are developed with reference to the <i>Asbestos and Silica Safety and Eradication Agency Act 2013</i> and are consistent with its Operational Plan and include:</p> <ul style="list-style-type: none"> <li>• assisting governments to implement the Asbestos National Strategic Plan and the Silica National Strategic Plan through consultation, collaboration and cooperation</li> <li>• improving the collection of data to measure progress in achieving the aims of the Asbestos National Strategic Plan and the Silica National Strategic Plan</li> <li>• developing and distributing communication resources that can be easily adopted by governments and stakeholders</li> <li>• conducting research to inform evidence-based policies and strategies for asbestos and silica</li> <li>• continuing to assist South-East Asian and Pacific countries in moving towards implementing asbestos bans.</li> </ul>	
<p><b>Year</b></p>	<p><b>Performance measures</b></p>	<p><b>Expected performance results</b></p>
<p>Current Year 2025–26</p>	<p>National asbestos and silica policy recommendations or standards are developed, research is undertaken.</p>	<p>Minimum 4 items by 12 months <b>On track</b></p>
	<p>Use of policy recommendations, standards and/or research findings by partners and/or stakeholders</p>	<p>Minimum 4 items by 12 months <b>On track</b></p>
	<p>Targeted awareness campaigns successfully delivered</p>	<p>Asbestos and silica advertising campaigns meet or exceed previous year benchmark  Key message recall benchmark is met or exceeded <b>On track</b></p>

Year	Performance measures	Expected performance results
	Groups at a higher risk of asbestos or respirable crystalline silica exposure, engage in ASSEA initiated activities.	Up to 4 targeted groups by 12 months At risk groups indicate and/or demonstrate change in awareness and/or behaviour due to engagement <b>On track</b>
	Access to, use and integration of a range of data sets	Minimum of 5 sets sourced and used in practice Integration of existing and/or new data sets in policy recommendations and/or standards <b>On track</b>
	International leadership is fostered by supporting efforts to prevent asbestos and silica exposure.	Minimum of 4 engagements or presentations on asbestos and/or silica involving international audiences Up to 4 initiatives developed to promote reforms and/or build capacity in target countries. <b>On track</b>
	Implementation of Silica National Strategic Plan actions has commenced	Minimum of 4 Silica National Strategic Plan actions commenced <b>On track</b>
	Implementation of Asbestos National Strategic Plan actions has commenced	Minimum of 4 Asbestos National Strategic Plan actions commenced <b>On track</b>
Year	Performance measures	Planned performance results
Budget Year 2026–27	National asbestos and silica policy recommendations or standards are developed, research is undertaken.	Minimum 4 items by 12 months
	Use of policy recommendations, standards and/or research findings by partners and/or stakeholders	Minimum 4 items by 12 months
	Targeted awareness campaigns successfully delivered	Asbestos and silica advertising campaigns meet or exceed previous year benchmark Key message recall benchmark is met or exceeded
	Groups at a higher risk of asbestos or respirable crystalline silica exposure, engage in ASSEA initiated activities.	Up to 4 targeted groups by 12 months At risk groups indicate and/or demonstrate change in awareness and/or behaviour due to engagement

Year	Performance measures	Expected performance results
	Access to, use and integration of a range of data sets	Minimum of 5 sets sourced and used in practice  Integration of existing and/or new data sets in policy recommendations and/or standards
	International leadership is fostered by supporting efforts to prevent asbestos and silica exposure.	Minimum of 4 engagements or presentations on asbestos and/or silica involving international audiences  Up to 4 initiatives developed to promote reforms and/or build capacity in target countries
	Implementation of Silica National Strategic Plan actions has commenced	Minimum of 4 Silica National Strategic Plan actions commenced
	Implementation of Asbestos National Strategic Plan actions has commenced	Minimum of 4 Asbestos National Strategic Plan actions commenced
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil.		

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 \$0.2 million for the 2026–27 financial year.

Total income is estimated to be \$5.8 million and total expenses \$6.0 million.

For 2025–26 ASSEA is budgeting for an operating loss of \$1.0 million, as a result of timing delays relating to a number of contracted activities. Expenditure has been incurred in 2025–26 and funded from appropriations receivable.

Total assets at the end of the 2026–27 financial year are estimated to be \$5.3 million. The majority of assets consists of appropriations receivable.

Total liabilities at the end of the 2026–27 financial year are estimated to be \$1.7 million and largely consist of employee provisions and right-of-use lease liabilities.

The expected expiry of current building leases is reflected in non-financial assets and lease liabilities for 2029–30.

### 3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	3,211	3,193	3,284	3,335	3,414
Suppliers	3,473	2,273	2,382	2,504	2,346
Depreciation and amortisation (a)	525	516	436	314	345
Finance costs	44	32	12	3	51
<b>Total expenses</b>	<b>7,253</b>	<b>6,014</b>	<b>6,114</b>	<b>6,156</b>	<b>6,156</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	70	-	-	-	-
<b>Total own-source revenue</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gains</b>					
Other	56	56	56	56	56
<b>Total gains</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>
<b>Total own-source income</b>	<b>126</b>	<b>56</b>	<b>56</b>	<b>56</b>	<b>56</b>
<b>Net (cost of)/contribution by services</b>	<b>(7,127)</b>	<b>(5,958)</b>	<b>(6,058)</b>	<b>(6,100)</b>	<b>(6,100)</b>
Revenue from Government	5,847	5,716	5,910	5,968	5,977
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,280)</b>	<b>(242)</b>	<b>(148)</b>	<b>(132)</b>	<b>(123)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,280)</b>	<b>(242)</b>	<b>(148)</b>	<b>(132)</b>	<b>(123)</b>

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of</b>					
<b>Comprehensive Income</b>	<b>(1,280)</b>	<b>(242)</b>	<b>(148)</b>	<b>(132)</b>	<b>(123)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	252	243	199	176	62
plus: depreciation/amortisation expenses for ROU assets (b)	273	273	237	138	283
less: lease principal repayments (b)	245	274	288	182	222
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(1,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	259	269	269	269	269
Trade and other receivables	4,251	4,251	4,251	4,251	4,251
Other financial assets					
<b>Total financial assets</b>	<b>4,510</b>	<b>4,520</b>	<b>4,520</b>	<b>4,520</b>	<b>4,520</b>
<b>Non-financial assets</b>					
Land and buildings	648	375	138	-	1,131
Property, plant and equipment	524	343	206	92	92
Other non-financial assets	13	13	13	13	13
<b>Total non-financial assets</b>	<b>1,185</b>	<b>731</b>	<b>357</b>	<b>105</b>	<b>1,236</b>
Assets held for sale					
<b>Total assets</b>	<b>5,695</b>	<b>5,251</b>	<b>4,877</b>	<b>4,625</b>	<b>5,756</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	143	143	143	143	143
Personal benefits	98	98	98	98	98
<b>Total payables</b>	<b>241</b>	<b>241</b>	<b>241</b>	<b>241</b>	<b>241</b>
<b>Interest bearing liabilities</b>					
Leases	759	485	197	15	1,207
<b>Total interest bearing liabilities</b>	<b>759</b>	<b>485</b>	<b>197</b>	<b>15</b>	<b>1,207</b>
<b>Provisions</b>					
Employee provisions	710	710	710	710	710
Other provisions	276	286	286	286	286
<b>Total provisions</b>	<b>986</b>	<b>996</b>	<b>996</b>	<b>996</b>	<b>996</b>
<b>Total liabilities</b>	<b>1,986</b>	<b>1,722</b>	<b>1,434</b>	<b>1,252</b>	<b>2,444</b>
<b>Net assets</b>	<b>3,709</b>	<b>3,529</b>	<b>3,443</b>	<b>3,373</b>	<b>3,312</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	679	741	803	865	927
Reserves	2,870	2,628	2,480	2,348	2,225
Retained surplus (accumulated deficit)	160	160	160	160	160
<b>Total parent entity interest</b>	<b>3,709</b>	<b>3,529</b>	<b>3,443</b>	<b>3,373</b>	<b>3,312</b>
<b>Total equity</b>	<b>3,709</b>	<b>3,529</b>	<b>3,443</b>	<b>3,373</b>	<b>3,312</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	2,870	160	-	679	3,709
<b>Adjusted opening balance</b>	<b>2,870</b>	<b>160</b>	<b>-</b>	<b>679</b>	<b>3,709</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(242)	-	-	-	(242)
<b>Total comprehensive income</b>	<b>(242)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(242)</b>
of which:					
Attributable to the Australian Government	(242)	-	-	-	(242)
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental Capital Budget (DCB)	-	-	-	62	62
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>62</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>2,628</b>	<b>160</b>	<b>-</b>	<b>741</b>	<b>3,529</b>
<b>Closing balance attributable to the Australian Government</b>	<b>2,628</b>	<b>160</b>	<b>-</b>	<b>741</b>	<b>3,529</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,880	5,716	5,910	5,968	5,977
<b>Total cash received</b>	<b>6,880</b>	<b>5,716</b>	<b>5,910</b>	<b>5,968</b>	<b>5,977</b>
<b>Cash used</b>					
Employees	3,211	3,193	3,284	3,335	3,414
Suppliers	3,417	2,217	2,326	2,448	2,290
Interest payments on lease liability	33	22	12	3	51
<b>Total cash used</b>	<b>6,661</b>	<b>5,432</b>	<b>5,622</b>	<b>5,786</b>	<b>5,755</b>
<b>Net cash from/(used by) operating activities</b>	<b>219</b>	<b>284</b>	<b>288</b>	<b>182</b>	<b>222</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	93	62	62	62	62
<b>Total cash used</b>	<b>93</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>
<b>Net cash from/(used by) investing activities</b>	<b>(93)</b>	<b>(62)</b>	<b>(62)</b>	<b>(62)</b>	<b>(62)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	60	62	62	62	62
<b>Total cash received</b>	<b>60</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>
<b>Cash used</b>					
Principal payments on lease liability	245	274	288	182	222
<b>Total cash used</b>	<b>245</b>	<b>274</b>	<b>288</b>	<b>182</b>	<b>222</b>
<b>Net cash from/(used by) financing activities</b>	<b>(185)</b>	<b>(212)</b>	<b>(226)</b>	<b>(120)</b>	<b>(160)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(59)</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	318	259	269	269	269
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>259</b>	<b>269</b>	<b>269</b>	<b>269</b>	<b>269</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	60	62	62	62	62
<b>Total new capital appropriations</b>	<b>60</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	60	62	62	62	62
<b>Total items</b>	<b>60</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>ASSETS</b>					
Funded by capital appropriation - DCB (a)	60	62	62	62	62
Funded internally from departmental resources (b)	33	-	-	-	-
<b>TOTAL</b>	<b>93</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	93	62	62	62	62
<b>Total cash used to acquire assets</b>	<b>93</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (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 2026–27)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2026</b>				
Gross book value	-	1,157	-	1,157
Gross book value - ROU assets	1,587	-	-	1,587
Accumulated depreciation/ amortisation and impairment	-	(633)	-	(633)
Accumulated depreciation/amortisation and impairment - ROU assets	(939)	-	-	(939)
<b>Opening net book balance</b>	<b>648</b>	<b>524</b>	<b>-</b>	<b>1,172</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	-	62	-	62
<b>Total additions</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>62</b>
<b>Other movements</b>				
Depreciation/amortisation expense	-	(243)	-	(243)
Depreciation/amortisation on ROU assets	(273)	-	-	(273)
<b>Total other movements</b>	<b>(273)</b>	<b>(243)</b>	<b>-</b>	<b>(516)</b>
<b>As at 30 June 2027</b>				
Gross book value	-	1,219	-	1,219
Gross book value - ROU assets	1,587	-	-	1,587
Accumulated depreciation/ amortisation and impairment	-	(876)	-	(876)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,212)	-	-	(1,212)
<b>Closing net book balance</b>	<b>375</b>	<b>343</b>	<b>-</b>	<b>718</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

ASSEA 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)**

ASSEA 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)**

ASSEA 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)**

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

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

ASSEA has no administered assets 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 ..... 89**
  - 1.1 Strategic direction statement..... 89
  - 1.2 Entity resource statement..... 92
  - 1.3 Budget measures ..... 94
  
- 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, applying a proportionate and risk-based regulatory approach so the community can be confident that regulatory effort is focused where it is most needed
- 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
- using education as a key regulatory tool and timely, tailored feedback that enables regulated entities to take responsibility for meeting their obligations, supporting continuous improvement, and strengthening VET outcomes.

## ASQA’s priorities for the year ahead

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

- working closely with partner agencies and stakeholders to ensure ASQA is ready to respond as required to support the training system in maintaining supply of skills to critical industries.
- continuing the maturation of ASQA’s regulatory approach, with a strong focus on driving quality uplift across the VET sector as a whole.
- through its Integrity Unit, maintaining ASQA’s investigation, enforcement and intelligence capability, including multi-agency compliance operations, to respond decisively to non-genuine and high-risk providers and serious threats to the integrity of qualifications. ASQA will receive \$4.8 million in 2026–27 to support this program of work. The measure extends surge capacity for ASQA to take further action to mitigate public safety risks, safeguard the integrity of VET qualifications, and protect the reputation of Australia’s VET sector.
- collaborating with the Department of Employment and Workplace Relations and stakeholders to continue embedding the 2025 Standards for Registered Training Organisations (RTOs), including maturing our risk-based regulatory strategies, supported by guidance that enhances sector capability and continuous quality improvement.
- strengthening sustainability and integrity in the international education sector, including through increased regulatory activity, strengthened financial viability oversight, enhanced student protections, external validation of assessment, and maturing ASQA’s approach to regulating Australian VET delivered offshore.
- delivering on government policy objectives focussed on productivity, continuous improvement and best practice regulation including supporting a more integrated approach between higher education, VET, and migration systems.
- ensuring ASQA’s workforce has the right tools, including through digital transformation that strengthens data-driven risk assessment, intelligence sharing, regulatory efficiency and safe adoption of new technologies.

- supporting the sustainable delivery of ASQA’s regulatory functions through the implementation of funding and cost recovery settings that are transparent, proportionate and aligned with risk-based regulation.

Through these priorities, ASQA aims to bolster the VET sector’s critical role in Australia’s economy, 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 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	19,720	16,153
Departmental appropriation (b)	54,524	51,372
Departmental capital budget (c)	4,503	4,474
Total departmental annual appropriations	78,747	71,999
<b>Total departmental resourcing</b>	<b>78,747</b>	<b>71,999</b>
<b>Administered</b>		
Speial appropriations		
Public Governance, Performance and Accountability Act 2013 - s77	357	357
Total administered special appropriations	357	357
<b>Total administered resourcing</b>	<b>357</b>	<b>357</b>
<b>Total resourcing for ASQA</b>	<b>79,104</b>	<b>72,356</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	<b>252</b>	<b>246</b>

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

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

(a) Appropriation Bill (No. 1) 2026–2027.

(b) Excludes departmental capital budget (DCB).

(c) Departmental 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. 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 Australian Skills Quality Authority are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Australian Skills Quality Authority 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Receipt measures</b>					
Skills and Training – additional supports (a)	1.1				
Administered receipt	-	3,298	-	-	-
<b>Total</b>	-	<b>3,298</b>	-	-	-
<b>Total receipt measures</b>					
Administered		3,298			
<b>Total</b>	-	<b>3,298</b>	-	-	-
<b>Payment measures</b>					
Skills and Training – additional supports (a)	1.1				
Departmental payment	-	4,798	-	-	-
<b>Total</b>	-	<b>4,798</b>	-	-	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (b)					
Departmental payment	-	-	-	-	(1,168)
<b>Total</b>	-	-	-	-	<b>(1,168)</b>
<b>Total payment measures</b>					
Departmental	-	4,798	-	-	(1,168)
<b>Total</b>	-	<b>4,798</b>	-	-	<b>(1,168)</b>

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

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

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

**Part 2: Other measures not previously reported in a portfolio statement**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Measures</b>						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1					
Departmental payment		(614)	(1,328)	(983)	(903)	-
<b>Total</b>		<b>(614)</b>	<b>(1,328)</b>	<b>(983)</b>	<b>(903)</b>	<b>-</b>
<b>Total payment measures</b>						
Departmental		(614)	(1,328)	(983)	(903)	-
<b>Total</b>		<b>(614)</b>	<b>(1,328)</b>	<b>(983)</b>	<b>(903)</b>	<b>-</b>

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

(a) This measure relates to an election commitment identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–26* and *Appropriation Act (no. 2) 2025–26*. This is a Whole of Government savings measure. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26.

## 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 Australian Skills Quality Authority can be found at: [www.asqa.gov.au/about-us/reporting-and-accountability/corporate-plan](http://www.asqa.gov.au/about-us/reporting-and-accountability/corporate-plan)

The most recent annual performance statement can be found at: [www.asqa.gov.au/about-us/corporate-reports-and-planning/annual-reports](http://www.asqa.gov.au/about-us/corporate-reports-and-planning/annual-reports)

## 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Regulation and advice</b>					
Departmental expenses					
Departmental appropriation	55,658	51,422	45,435	46,722	46,822
Expenses not requiring appropriation in the Budget year (a)	3,049	3,912	3,588	3,487	3,429
<b>Departmental total</b>	<b>58,707</b>	<b>55,334</b>	<b>49,023</b>	<b>50,209</b>	<b>50,251</b>
<b>Total expenses for program 1.1</b>	<b>58,707</b>	<b>55,334</b>	<b>49,023</b>	<b>50,209</b>	<b>50,251</b>
<hr/>					
<b>Average staffing level (number)</b>	252	<b>246</b>			

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

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

Performance measures for Outcome 1

**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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers</b>	
<b>Program 1.1 – Regulation and advice</b>	
To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.	
<b>Key activities</b>	<p>Key activities reported in the current corporate plan that relate to this program:</p> <ul style="list-style-type: none"> <li>• protecting the integrity of the VET sector through our regulatory activities, ongoing work in ASQA’s Integrity Unit, operation of ASQA’s Tip-off line, and through increased scrutiny of those seeking to enter the VET sector</li> <li>• supporting uplift in the capability and capacity of the sector to deliver high quality training and assessment, including by supporting the sector’s transition to the revised Standards for Registered Training Organisations</li> <li>• maturing our regulatory approach to provider risk through targeted risk-based strategies and differentiating our regulatory supervision, including in the use of our regulatory powers</li> <li>• maturing our approach to the regulation of Australian VET offshore</li> <li>• monitoring and responding to the international VET sector’s adjustment to sustainability measures, including support for affected students</li> <li>• strengthening collaboration and enhancing operations and feedback loops across all jurisdictions and through key mechanisms (such as the Fraud Fusion Taskforce) to improve regulatory outcomes</li> <li>• improving regulatory efficiency and reducing burden for providers by maturing our approach to provider risk and considering the outcomes of a pilot to delegate ASQA’s course accreditation function</li> <li>• responding to government policy objectives for VET, including supporting a more integrated approach between higher education, VET and migration systems, including a whole-of-system approach to risk indicators</li> <li>• collaborating on initiatives relevant to the Australian Universities Accord (the Accord), including implementation of a dual sector strategy</li> <li>• ensuring our regulatory approach supports diversity and inclusion, as well as reconciliation between Aboriginal and Torres Strait Islander peoples and non-Indigenous Australians</li> <li>• develop a new Cost Recovery Implementation Statement (CRIS) for 2026–27 to better align with regulatory practice and our level of regulatory supervision of the sector</li> <li>• implementing our Workforce Plan and strategies aligned with our organisational values to support a highly skilled and engaged workforce</li> </ul>

<b>Key activities</b>	<ul style="list-style-type: none"> <li>• Continuous improvement of our workforce capabilities, including in the use of Artificial Intelligence</li> <li>• diversity and inclusion strategies to build an inclusive workplace that promotes improved productivity and innovation, and that reflects the Australian community</li> <li>• strengthen our use of data and digital technologies to drive regulatory efficiency</li> <li>• working in partnership with DEWR to protect our organisation, and therefore providers and others in the VET ecosystem, from cyberthreats and data breaches</li> <li>• using our assurance and evaluation activities to understand our performance and identify improvements in our operations (including our systems and technology).</li> </ul>	
<b>Year</b>	<b>Performance measures (a)</b>	<b>Expected performance results</b>
Current Year 2025–26	<ul style="list-style-type: none"> <li>• Effectiveness of regulatory risk treatment strategies</li> <li>• Providers demonstrating effective self-assurance practices through self-assessment and transparent reporting</li> <li>• Provider conformance with the 2025 Standards for Registered Training Organisations</li> <li>• Improvement in performance against ASQA’s service standards</li> <li>• Level of stakeholder satisfaction</li> <li>• Staff engagement in skills and capability development and innovation adoption</li> <li>• Key projects and programs delivered on schedule</li> </ul>	<p>On track</p> <p>On track</p> <p>On track</p> <p>On track</p> <p>On track</p> <p>On track</p> <p>On track</p>
Budget Year 2026–27	<ul style="list-style-type: none"> <li>• Effectiveness of regulatory risk treatment strategies</li> <li>• Providers demonstrating effective self-assurance practices through self-assessment and transparent reporting</li> <li>• Provider conformance with the 2025 Standards for Registered Training Organisations</li> <li>• Improvement in performance against ASQA’s service standards</li> <li>• Level of stakeholder satisfaction</li> <li>• Key projects and programs delivered on schedule</li> </ul>	<p>TARGET: to achieve the performance targets set out in the ASQA Corporate Plan 2026–27 for each of the performance criteria</p>
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: 'Nil'		

(a) 2025–26 Performance Measures as per 2025–26 Corporate Plan published August 2025.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 2026–27 are estimated to be \$55.2 million. This reflects a decrease of \$3.6 million from estimated actual expenses for 2025–26.

ASQA's income statement reflects deficits across the forward estimates.

The estimated deficit for 2026–27 is \$3.8 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 \$23.7 million for 2026–27 represents an increase of \$0.7 million from the 2025–26 estimated actual. The accumulated deficit of \$36.3 million in the balance sheet predominately represents the accounting treatment applicable to depreciation expense.

Capital acquisitions in 2026–27 (as shown in Table 3.6) are predominantly planned to be \$3.9 million for enhancement of IT systems and \$3.1 million for acquisition of new leases.

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 of \$41.2 million for 2026–27 represents an increase of \$4.6 million compared with the 2025–26 estimated actual. This increase is primarily due to the implementation of the updated Cost Recovery Implementation Statement for 2026–27.

### 3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	34,863	34,606	32,924	34,043	35,065
Suppliers	19,173	15,103	10,468	10,359	9,286
Depreciation and amortisation (a)	4,647	5,335	5,335	5,335	5,335
Finance costs	74	146	146	254	225
<b>Total expenses</b>	<b>58,757</b>	<b>55,190</b>	<b>48,873</b>	<b>49,991</b>	<b>49,911</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	50	50	50	50	55
<b>Total own-source revenue</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>55</b>
<b>Total own-source income</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>55</b>
<b>Net (cost of)/contribution by services</b>	<b>(58,707)</b>	<b>(55,140)</b>	<b>(48,823)</b>	<b>(49,941)</b>	<b>(49,856)</b>
Revenue from Government	54,524	51,372	45,385	46,672	46,767
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(4,183)</b>	<b>(3,768)</b>	<b>(3,438)</b>	<b>(3,269)</b>	<b>(3,089)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>(4,183)</b>	<b>(3,768)</b>	<b>(3,438)</b>	<b>(3,269)</b>	<b>(3,089)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	2,999	<b>3,862</b>	3,538	3,437	3,379
plus: depreciation/amortisation expenses for ROU assets (b)	1,648	<b>1,473</b>	1,797	1,898	1,956
less: lease principal repayments (b)	1,364	<b>1,567</b>	1,897	2,066	2,246
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(900)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	212	212	212	212	212
Trade and other receivables	19,245	19,245	19,245	19,245	19,245
<b>Total financial assets</b>	<b>19,457</b>	<b>19,457</b>	<b>19,457</b>	<b>19,457</b>	<b>19,457</b>
<b>Non-financial assets</b>					
Land and buildings	7,744	8,933	6,748	4,817	2,063
Property, plant and equipment	1,229	1,233	1,247	1,213	800
Intangibles	16,657	17,658	15,861	13,873	13,105
Other non-financial assets	259	259	259	259	259
<b>Total non-financial assets</b>	<b>25,889</b>	<b>28,083</b>	<b>24,115</b>	<b>20,162</b>	<b>16,227</b>
<b>Total assets</b>	<b>45,346</b>	<b>47,540</b>	<b>43,572</b>	<b>39,619</b>	<b>35,684</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	5,398	5,398	5,398	5,398	5,398
Other payables	1,227	1,227	1,227	1,227	1,227
<b>Total payables</b>	<b>6,625</b>	<b>6,625</b>	<b>6,625</b>	<b>6,625</b>	<b>6,625</b>
<b>Interest bearing liabilities</b>					
Leases	7,370	8,858	6,961	4,895	2,649
<b>Total interest bearing liabilities</b>	<b>7,370</b>	<b>8,858</b>	<b>6,961</b>	<b>4,895</b>	<b>2,649</b>
<b>Provisions</b>					
Employee provisions	8,125	8,125	8,125	8,125	8,125
Other provisions	257	257	257	257	257
<b>Total provisions</b>	<b>8,382</b>	<b>8,382</b>	<b>8,382</b>	<b>8,382</b>	<b>8,382</b>
<b>Total liabilities</b>	<b>22,377</b>	<b>23,865</b>	<b>21,968</b>	<b>19,902</b>	<b>17,656</b>
<b>Net assets</b>	<b>22,969</b>	<b>23,675</b>	<b>21,604</b>	<b>19,717</b>	<b>18,028</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	53,929	58,403	59,770	61,152	62,552
Reserves	1,592	1,592	1,592	1,592	1,592
Retained surplus (accumulated deficit)	(32,552)	(36,320)	(39,758)	(43,027)	(46,116)
<b>Total parent entity interest</b>	<b>22,969</b>	<b>23,675</b>	<b>21,604</b>	<b>19,717</b>	<b>18,028</b>
<b>Total equity</b>	<b>22,969</b>	<b>23,675</b>	<b>21,604</b>	<b>19,717</b>	<b>18,028</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(32,552)	1,592	53,929	22,969
<b>Adjusted opening balance</b>	<b>(32,552)</b>	<b>1,592</b>	<b>53,929</b>	<b>22,969</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(3,768)	-	-	(3,768)
<b>Total comprehensive income</b>	<b>(3,768)</b>	<b>-</b>	<b>-</b>	<b>(3,768)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	4,474	4,474
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>4,474</b>	<b>4,474</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(36,320)</b>	<b>1,592</b>	<b>58,403</b>	<b>23,675</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(36,320)</b>	<b>1,592</b>	<b>58,403</b>	<b>23,675</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	55,429	51,372	45,385	46,672	46,767
<b>Total cash received</b>	<b>55,429</b>	<b>51,372</b>	<b>45,385</b>	<b>46,672</b>	<b>46,767</b>
<b>Cash used</b>					
Employees	34,863	34,606	32,924	34,043	35,065
Suppliers	19,123	15,053	10,418	10,309	9,231
Interest payments on lease liability	74	146	146	254	207
<b>Total cash used</b>	<b>54,060</b>	<b>49,805</b>	<b>43,488</b>	<b>44,606</b>	<b>44,503</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,369</b>	<b>1,567</b>	<b>1,897</b>	<b>2,066</b>	<b>2,264</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	4,508	4,474	1,367	1,382	1,418
<b>Total cash used</b>	<b>4,508</b>	<b>4,474</b>	<b>1,367</b>	<b>1,382</b>	<b>1,418</b>
<b>Net cash from/(used by) investing activities</b>	<b>(4,508)</b>	<b>(4,474)</b>	<b>(1,367)</b>	<b>(1,382)</b>	<b>(1,418)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	4,503	4,474	1,367	1,382	1,400
<b>Total cash received</b>	<b>4,503</b>	<b>4,474</b>	<b>1,367</b>	<b>1,382</b>	<b>1,400</b>
<b>Cash used</b>					
Principal payments on lease liability	1,364	1,567	1,897	2,066	2,246
<b>Total cash used</b>	<b>1,364</b>	<b>1,567</b>	<b>1,897</b>	<b>2,066</b>	<b>2,246</b>
<b>Net cash from/(used by) financing activities</b>	<b>3,139</b>	<b>2,907</b>	<b>(530)</b>	<b>(684)</b>	<b>(846)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	212	212	212	212	212
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>212</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	4,503	4,474	1,367	1,382	1,400
<b>Total new capital appropriations</b>	<b>4,503</b>	<b>4,474</b>	<b>1,367</b>	<b>1,382</b>	<b>1,400</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	4,503	4,474	1,367	1,382	1,400
<b>Total items</b>	<b>4,503</b>	<b>4,474</b>	<b>1,367</b>	<b>1,382</b>	<b>1,400</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
<b>TOTAL</b>	<b>4,503</b>	<b>4,474</b>	<b>1,367</b>	<b>1,382</b>	<b>1,400</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	4,503	4,474	1,367	1,382	1,400
<b>Total cash used to acquire assets</b>	<b>4,503</b>	<b>4,474</b>	<b>1,367</b>	<b>1,382</b>	<b>1,400</b>

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	5,428	2,028	42,576	50,032
Gross book value - ROU assets	9,839	-	-	9,839
Accumulated depreciation/amortisation and impairment	(2,094)	(799)	(25,919)	(28,812)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,429)	-	-	(5,429)
<b>Opening net book balance</b>	<b>7,744</b>	<b>1,229</b>	<b>16,657</b>	<b>25,630</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	401	200	3,873	4,474
By purchase - appropriation ordinary annual services - ROU assets	3,055	-	-	3,055
<b>Total additions</b>	<b>3,456</b>	<b>200</b>	<b>3,873</b>	<b>7,529</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(794)	(196)	(2,872)	(3,862)
Depreciation/amortisation on ROU assets	(1,473)	-	-	(1,473)
<b>Total other movements</b>	<b>(2,267)</b>	<b>(196)</b>	<b>(2,872)</b>	<b>(5,335)</b>
<b>As at 30 June 2027</b>				
Gross book value	5,829	2,228	46,449	54,506
Gross book value - ROU assets	12,894	-	-	12,894
Accumulated depreciation/amortisation and impairment	(2,888)	(995)	(28,791)	(32,674)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,902)	-	-	(6,902)
<b>Closing net book balance</b>	<b>8,933</b>	<b>1,233</b>	<b>17,658</b>	<b>27,824</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
Non-taxation revenue					
Fees and fines	36,622	41,230	42,256	43,289	44,331
<b>Total non-taxation revenue</b>	<b>36,622</b>	<b>41,230</b>	<b>42,256</b>	<b>43,289</b>	<b>44,331</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>36,622</b>	<b>41,230</b>	<b>42,256</b>	<b>43,289</b>	<b>44,331</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>36,622</b>	<b>41,230</b>	<b>42,256</b>	<b>43,289</b>	<b>44,331</b>
Net (cost of)/contribution by services	36,622	41,230	42,256	43,289	44,331
Surplus/(deficit) before income tax	36,622	41,230	42,256	43,289	44,331
Surplus/(deficit) after income tax	36,622	41,230	42,256	43,289	44,331
<b>Total comprehensive income/(loss)</b>	<b>36,622</b>	<b>41,230</b>	<b>42,256</b>	<b>43,289</b>	<b>44,331</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	927	927	927	927	927
<b>Total financial assets</b>	<b>927</b>	<b>927</b>	<b>927</b>	<b>927</b>	<b>927</b>
<b>Non-financial assets</b>					
<b>Total assets administered on behalf of Government</b>	<b>927</b>	<b>927</b>	<b>927</b>	<b>927</b>	<b>927</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Other provisions	2,304	2,304	2,304	2,304	2,304
<b>Total provisions</b>	<b>2,304</b>	<b>2,304</b>	<b>2,304</b>	<b>2,304</b>	<b>2,304</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,304</b>	<b>2,304</b>	<b>2,304</b>	<b>2,304</b>	<b>2,304</b>
<b>Net assets/(liabilities)</b>	<b>(1,377)</b>	<b>(1,377)</b>	<b>(1,377)</b>	<b>(1,377)</b>	<b>(1,377)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Sales of goods and rendering of services	36,622	41,230	42,256	43,289	44,331
<b>Total cash received</b>	<b>36,622</b>	<b>41,230</b>	<b>42,256</b>	<b>43,289</b>	<b>44,331</b>
<b>Net cash from/(used by) operating activities</b>	<b>36,622</b>	<b>41,230</b>	<b>42,256</b>	<b>43,289</b>	<b>44,331</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	357	357	357	357	357
<b>Total cash from Official Public Account</b>	<b>357</b>	<b>357</b>	<b>357</b>	<b>357</b>	<b>357</b>
Cash to Official Public Account for:					
- Appropriations	(36,979)	(41,587)	(42,613)	(43,646)	(44,688)
<b>Total cash to Official Public Account</b>	<b>(36,979)</b>	<b>(41,587)</b>	<b>(42,613)</b>	<b>(43,646)</b>	<b>(44,688)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

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

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

**Entity resources and planned  
performance**



# Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

<b>Section 1: Entity overview and resources</b> .....	<b>115</b>
1.1 Strategic direction statement.....	115
1.2 Entity resource statement.....	118
1.3 Budget measures .....	121
<b>Section 2: Outcome and planned performance</b> .....	<b>123</b>
2.1 Budgeted expenses and performance for Outcome 1 .....	124
<b>Section 3: Budgeted financial statements</b> .....	<b>130</b>
3.1 Budgeted financial statements .....	130
3.2 Budgeted financial statements tables.....	132



# Comcare and the Seafarers Safety, Rehabilitation and Compensation Authority

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

#### 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 national work health and safety regulator and workers' compensation authority. The Comcare scheme provides a system for work health and safety, rehabilitation and workers' compensation for the Australian Government and self-insured licensees. Comcare's legislated functions and responsibilities shape its core roles as a regulator, claims manager, scheme manager and insurer. Education and engagement are key services offered and delivered to our clients and stakeholders to promote and enable safe and healthy work.

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 and focuses its efforts and investments to deliver against, and make an impact towards, two strategic priorities to achieve its purpose:

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

These strategic priorities reflect the different functions of Comcare and how we approach the safety, prevention, early intervention, compensation and rehabilitation continuum. In delivering on the priorities, Comcare has a focus on psychological safety and injury, to respond to the rise in work-related notifications and claims, and to recognise that the nature of work and workplaces is evolving.

Comcare updated its strategic enablers for 2026–27 to sharpen the focus on the operating foundations that are essential to delivering its purpose and strategic priorities. These are:

- Financial sustainability
- Operational efficiency and effectiveness
- Our people.

The Comcare Corporate Plan for 2026–27 will detail more information about our priorities and performance when published later in 2026.

## **Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority)**

### **About the Seacare Authority**

The Seacare Authority is a statutory body that takes a leading role in minimising the personal and financial costs of workplace injury in the Australian maritime industry. The Seacare Authority oversees a national scheme of occupational health and safety (OHS), rehabilitation and workers' compensation arrangements that applies to defined seafarers (referred to as the Seacare scheme). In OHS, the Seacare scheme also applies to other defined third parties, such as manufacturers and supply of plant and substances used on prescribed ships.

The Seacare Authority has several roles and functions pertaining to the Seacare scheme which encompasses the *Seafarers Rehabilitation and Compensation Act 1992* (Seafarers Act), *Occupational Health and Safety (Maritime Industry) Act 1993* (OHS(MI) Act), *Seafarers Rehabilitation and Compensation Levy Act* (Levy Act), *Seafarers Rehabilitation and Compensation Levy Collection Act 1992* (Levy Collection Act) and the regulations made under these Acts.

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'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 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 has resulted in a significant 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 2026–27 as at Budget May 2026**

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	480,959	513,015
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services (a)		
Outcome 1	6,030	6,315
Total annual appropriations	6,030	6,315
Amounts received from related entities		
Amounts from portfolio department (b)	65,643	52,726
Total amounts received from related entities	65,643	52,726
<b>Total funds from Government</b>	<b>71,673</b>	<b>59,041</b>
<b>Funds from industry sources</b>		
License fees	27,264	29,606
<b>Total funds from industry sources</b>	<b>27,264</b>	<b>29,606</b>
<b>Funds from other sources</b>		
Interest	28,474	29,581
Sale of goods and services	2,399	1,922
Regulatory contributions	33,311	39,904
Workers' compensation premiums	289,541	312,200
<b>Total funds from other sources</b>	<b>353,725</b>	<b>383,607</b>
<b>Total net resourcing for Comcare</b>	<b>933,621</b>	<b>985,269</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	730	646

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) Appropriation Bill (No. 1) 2026–2027.

(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 2025–26, amounts received from the portfolio department increased by \$3.614 million due to the receipt of funding shortfalls from 2024–25.

**Table 1.1.2: Seacare Authority resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
<b>Administered</b>		
Special accounts		
Opening balance	2,629	2,633
Non-appropriation receipts	196	200
Total special account receipts	<u>2,825</u>	<u>2,833</u>
<b>Total administered resourcing</b>	<u>2,825</u>	<u>2,833</u>
<b>Total resourcing for Seacare Authority</b>	<u>2,825</u>	<u>2,833</u>
	<u>2025-26</u>	<u>2026-27</u>
<b>Average staffing level (number)</b>	-	-

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

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

### 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 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	(84)
<b>Total</b>		-	-	-	-	<b>(84)</b>
<b>Total payment measures</b>						
Administered		-	-	-	-	-
Departmental		-	-	-	-	(84)
<b>Total</b>		-	-	-	-	<b>(84)</b>

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

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

**Part 2: Other measures not previously reported in a portfolio statement**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Measures</b>						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non- wage Expenses (a)	1.1					
Administered receipt/payment		-	-	-	-	-
Departmental receipt/payment		(210)	(62)	(61)	(60)	-
<b>Total</b>		<b>(210)</b>	<b>(62)</b>	<b>(61)</b>	<b>(60)</b>	<b>-</b>
<b>Total measures</b>						
Administered		-	-	-	-	-
Departmental		(210)	(62)	(61)	(60)	-
<b>Total</b>		<b>(210)</b>	<b>(62)</b>	<b>(61)</b>	<b>(60)</b>	<b>-</b>

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

(a) This measure relates to an election commitment identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. This is a Whole of Government savings measure. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26.

## Section 2: Outcome 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:  
[www.comcare.gov.au/about/governance/corporate-plan](http://www.comcare.gov.au/about/governance/corporate-plan)

The most recent annual performance statement can be found at:  
[www.comcare.gov.au/about/governance/annual-report](http://www.comcare.gov.au/about/governance/annual-report)

**Seacare Authority**

The most recent corporate plan for the Seacare Authority can be found at:  
[www.seacare.gov.au/about-us/governance-and-accountability/corporate-plan](http://www.seacare.gov.au/about-us/governance-and-accountability/corporate-plan)

The most recent annual performance statement can be found at:  
[www.seacare.gov.au/about-us/governance-and-accountability/annual-report](http://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 expense 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					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Comcare Departmental</b>					
Revenue from Government					
Ordinary annual services					
Appropriation Bill (No. 1)	6,030	6,315	6,417	6,493	6,599
Grants received from portfolio department	62,029	52,726	49,161	47,057	46,417
Expenses not requiring appropriation in the budget year	(6,626)	(4,569)	(4,008)	(3,469)	(3,353)
Revenues from industry sources	27,264	29,606	29,260	30,112	30,799
Revenues from other independent sources	353,726	383,611	392,533	406,003	413,403
<b>Total expenses for Program 1.1</b>	<b>442,423</b>	<b>467,689</b>	<b>473,363</b>	<b>486,196</b>	<b>493,865</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services					
Appropriation Bill (No. 1)	6,030	6,315	6,417	6,493	6,599
Grants received from portfolio department	62,029	52,726	49,161	47,057	46,417
Expenses not requiring appropriation in the budget year	(6,626)	(4,569)	(4,008)	(3,469)	(3,353)
Revenues from industry sources	27,264	29,606	29,260	30,112	30,799
Revenues from other independent sources	353,726	383,611	392,533	406,003	413,403
<b>Total expenses for Outcome 1</b>	<b>442,423</b>	<b>467,689</b>	<b>473,363</b>	<b>486,196</b>	<b>493,865</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	730	<b>646</b>			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

*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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

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

<b>Outcome 1 – Promote and enable safe and healthy work</b>		
<b>Key activities (a)</b>	<ul style="list-style-type: none"> <li>• Strategic priority: Prevent work-related injuries - Be a leader in the prevention of workplace injuries and illness with a focus on reducing psychological harm. Increase our influence, sharing insights to more effectively drive positive change with employers and workers.</li> <li>• Strategic priority: Deliver better return to work outcomes - Improve return to work outcomes, with a focus on psychological injuries. Influencing and collaborating to deliver support and interventions that better meet the recovery needs of injured workers.</li> <li>• Strategic enabler: Financial sustainability - Optimise our premium setting, cost recovery and claims management practices to ensure the long-term financial sustainability of the scheme.</li> <li>• Strategic enabler: Operational efficiency and effectiveness - Deliver statutory and service outcomes that meet the needs and expectations of clients and stakeholders. Align people, funding, systems, and effort to where they create the most value.</li> <li>• Strategic enabler: Our people - Create a culture and operating environment that enables our people to do their best work, aligned to our purpose. Attract, retain and develop talented people who value making a positive impact. Embrace diversity, equity and inclusion and provide a safe and healthy workplace.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	PM1: Prevention initiatives are targeted and inform insights to share with the jurisdiction	Target: Evaluation confirms planned outcomes of prevention initiatives are achieved and insights are shared with the jurisdiction  <b>Assessment: on track</b>
	PM2: Average Commonwealth premium rate	Target: 1% of payroll or lower  <b>Assessment: achieved</b>
	PM3: Improved work health and safety knowledge, systems and practices as a result of Comcare’s activities	Target a: 100% of compliance and enforcement activities where employer non-compliance is observed are monitored until the employer achieves compliance <b>Assessment: on track</b>  Target b: 70% of employers report improved work health and safety knowledge, systems and practices as a result of Comcare’s activities <b>Assessment: data not available</b>

Year	Performance measures	Expected performance results
	PM4: Determinations on injury and disease claims for compensation are made within statutory timeframes	Target: 100% of determinations are made within: <ul style="list-style-type: none"> <li>• 20 calendar days for injury claims</li> <li>• 60 calendar days for disease claims</li> </ul> <b>Assessment: not achieved - result is expected to be greater than 95%</b>
	PM5: Return to work rate	Target: 85% for accepted claims initially determined within the previous 24 months <b>Assessment: on track</b>
	PM6: Data and analytics maturity rating (b)	Target: Data maturity rating of '3 – Defined' <b>Assessment: on track</b>
	PM7: Employers that report satisfaction with access to our data and reporting products (c)	Target: 70% <b>Assessment: data not available</b>
	PM8: Leadership performance ratings	Target: 80% <b>Assessment: data not available</b>
	PM9: Employee engagement with Comcare's purpose and objectives rating	Target: 85% <b>Assessment: data not available</b>
	PM10: Minimum funding ratio	Target: 110% (minimum threshold) <b>Assessment: at risk</b>
	PM11: Administrative cost ratio	Target: 15 – 25% <b>Assessment: on track</b>
	PM12: Overall client satisfaction with services	Target a: Employer satisfaction rating of 75% <b>Assessment: data not available</b>  Target b. Implement Comcare's mechanism for measuring employee satisfaction <b>Assessment: on track</b>
	PM13: Client service design and delivery maturity rating (d)	Target: Client service design and delivery maturity model adopted  <b>Assessment: on track</b>
Year	Performance measures (e)	Planned performance results
Budget Year 2026–27	PM1: Reduction in work-related fatalities and serious injuries across Comcare's scheme (f)	Target a. Reduce the number of worker fatalities by at least 30% by 2033  Target b. Reduce the frequency rate of serious injuries resulting in one or more weeks off work of at least 20% by 2033
	PM2: Return to work rate	Target: 85% for accepted claims initially determined within the previous 24 months

Year	Performance measures	Expected performance results
	PM3: Average Commonwealth premium rate	Target: 1% of payroll or lower
	PM4: Minimum funding ratio	Target: 110% (minimum threshold)
	PM5: Administrative cost ratio	Target: 15 – 25%
	PM6: Improved employer work health and safety compliance	Target: 100% of compliance and enforcement activities where employer non-compliance is observed are monitored until the employer achieves compliance
	PM7: Determinations on injury and disease claims for compensation are made within statutory timeframes	Target: 100% of determinations are made within: <ul style="list-style-type: none"> <li>• 20 calendar days for injury claims</li> <li>• 60 calendar days for disease claims</li> </ul>
	PM8: Employer satisfaction	Target a. Overall satisfaction rating of 75%  Target b. 70% of employers report improved WHS knowledge, systems and practices as a result of Comcare's activities
	PM9: Injured worker satisfaction	Target: Establish a baseline injured worker satisfaction rating
	PM10: Leadership performance ratings	Target: 80%
	PM11: Employee engagement with Comcare's purpose and objectives rating	Target: 85%
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes resulting from 2026–27 Budget Measures: Nil		

(a) Comcare has revised its strategic enablers, key activities and performance information for 2026–27.

More information will be published Comcare's Corporate Plan 2026–27.

(b)(c)(d) Removed as external performance measures in 2026–27.

(e) Performance information has been revised for 2026–27 with some performance measures being retitled or realigned to the revised strategic enablers. More information will be published Comcare's Corporate Plan 2026–27.

(f) New performance measure introduced to demonstrate performance towards Comcare's 'prevent work-related injuries' strategic priority.

*Performance measures for Outcome 1 – Seacare Authority*

Table 2.1.3 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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are to be provided.

**Table 2.1.3: Performance measures for Outcome 1 – Seacare Authority**

<b>Outcome 1 – Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme and maintain a scheme safety net that is able to meet its liabilities.</b>		
<b>Key activities (a)</b>	<ul style="list-style-type: none"> <li>• Monitor the operation of the OHS(MI) Act and promote compliance</li> <li>• Proactively engage with the jurisdiction on safety issues, including activities undertaken against the Seacare Authority/Australian Maritime Safety Authority Occupational Health and Safety Plan</li> <li>• Promote better practice occupational health and safety through information and guidance and other agreed cost neutral initiatives</li> <li>• Drive improvement in return-to-work outcomes in the scheme through collaboration with health experts, providers and scheme stakeholders</li> <li>• Promote better practice claims management through provision of relevant information for employees and employers to improve decision making and dispute resolution</li> <li>• Educate scheme stakeholders to facilitate compliance with legislated reporting and payment obligations.</li> <li>• Undertake a review of agency operational agreements and due diligence activities to ensure that the Seacare Authority is meeting its legislative obligations.</li> <li>• Assist and consult with the Department of Employment and Workplace Relations in relation to strategic reviews of Seacare scheme legislation.</li> <li>• Undertake a biennial (or more frequent if required) actuarial review of the Fund to determine an appropriate reserve target and levy rate</li> <li>• Monitor potential liabilities or other factors that may reduce the Fund and ensure appropriate actions are taken in a timely manner</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	The Seacare Authority promotes healthy and safe workplaces	Target: Seacare Members and scheme participants have reporting available on scheme OHS performance and trends, and the Seacare Authority uses this to promote health and safety in the jurisdiction  <b>Assessment: On track</b>
	The Seacare Authority promotes timely rehabilitation and compensation	Target: Seacare Members have reporting available on scheme rehabilitation and claims performance and trends. This is used to promote appropriate and timely rehabilitation and compensation activities  <b>Assessment: On track</b>

Year	Performance measures	Expected performance results
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities	Target 1. Target cash reserve and recommended levy rate reviewed at a quarterly meeting of the Seacare Authority <b>Assessment: On track</b>
		Target 2. Full and proper payment of levies and reporting of berths by employers as required by the Seafarers Act and Levy Collection Act <b>Assessment: On track</b>
		Target 3. Factors that may reduce the Fund are identified, monitored and appropriate action taken <b>Assessment: On track</b>
Year	Performance measures	Planned performance results
Budget Year 2026–27	The Seacare Authority promotes healthy and safe workplaces	Target: Seacare Members and scheme participants have reporting available on scheme OHS performance and trends, and the Seacare Authority uses this to promote health and safety in the jurisdiction
	The Seacare Authority promotes timely rehabilitation and compensation	Target: Seacare Members have reporting available on scheme rehabilitation and claims performance and trends. This is used to promote appropriate and timely rehabilitation and compensation activities
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities	Target 1. Target cash reserve and recommended levy rate reviewed at a quarterly meeting of the Seacare Authority
		Target 2. Full and proper payment of levies and reporting of berths by employers as required by the Seafarers Act and Levy Collection Act
		Target 3. Factors that may reduce the Fund are identified, monitored and appropriate action taken
	Forward Estimates 2027–30	As per 2026–27
Material changes to Outcome 1 resulting from 2026–27 Budget Measures: Nil.		

(a) Key Activities have been included to reflect the Seacare Authority's continual review of due diligence activities, as well as assistance with strategic reviews.

Further details will be provided through the Seacare Authority's 2026–27 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 2026–27, 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 2026–27 is \$467.7 million, compared to \$442.4 million in 2025–26 (an increase of \$25.3 million).

##### *Expenses*

Comcare's total expenses in 2026–27 is \$467.7 million, compared to \$442.4 million in 2025–26 (an increase of \$25.3 million).

##### *Operating result*

Comcare has budgeted for a break-even operating result in 2026–27.

##### *Cash*

Comcare's cash and cash equivalents increased in 2026–27 from \$481.0 million to \$513.0 million (by \$32.0 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 2026–27 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	102,646	104,538	106,812	109,292	112,460
Suppliers	39,819	46,661	43,467	45,276	39,873
Depreciation and amortisation (a)	10,446	10,123	10,100	10,778	10,835
Finance costs	312	747	916	2,030	1,906
Write-down and impairment of assets	(29,361)	(17,338)	(23,085)	(32,393)	(40,827)
Losses from asset sales	1,676	-	-	-	-
Claims payments	258,178	271,883	281,370	292,026	304,820
Claims - movement in liabilities	58,707	51,075	53,783	59,187	64,798
<b>Total expenses</b>	<b>442,423</b>	<b>467,689</b>	<b>473,363</b>	<b>486,196</b>	<b>493,865</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,400	1,926	888	2,126	888
Licence fees	27,264	29,606	29,260	30,112	30,799
Regulatory contributions	33,311	39,904	38,772	39,884	36,400
Interest	28,474	29,581	29,873	29,993	30,115
Grants received from portfolio department	62,029	52,726	49,161	47,057	46,417
Workers' compensation premiums	289,541	312,200	323,000	334,000	346,000
<b>Total own-source revenue</b>	<b>443,019</b>	<b>465,943</b>	<b>470,954</b>	<b>483,172</b>	<b>490,619</b>
<b>Gains</b>					
Other receivables	(6,626)	(4,569)	(4,008)	(3,469)	(3,353)
<b>Total gains</b>	<b>(6,626)</b>	<b>(4,569)</b>	<b>(4,008)</b>	<b>(3,469)</b>	<b>(3,353)</b>
<b>Total own-source income</b>	<b>436,393</b>	<b>461,374</b>	<b>466,946</b>	<b>479,703</b>	<b>487,266</b>
<b>Net (cost of)/contribution by services</b>	<b>(6,030)</b>	<b>(6,315)</b>	<b>(6,417)</b>	<b>(6,493)</b>	<b>(6,599)</b>
Revenue from Government	6,030	6,315	6,417	6,493	6,599
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	(930)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(930)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(930)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(930)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	480,959	513,015	549,593	582,876	612,721
Trade and other receivables	2,220,902	2,233,676	2,252,754	2,281,680	2,319,155
Other financial assets	25,909	25,908	25,908	25,908	25,908
<b>Total financial assets</b>	<b>2,727,770</b>	<b>2,772,599</b>	<b>2,828,255</b>	<b>2,890,464</b>	<b>2,957,784</b>
<b>Non-financial assets</b>					
Land and buildings	19,631	43,843	36,910	62,256	56,482
Property, plant and equipment	3,076	3,311	4,623	6,100	7,427
Intangibles	3,989	4,403	3,149	1,895	941
Other non-financial assets	2,706	2,706	2,706	2,706	2,706
<b>Total non-financial assets</b>	<b>29,402</b>	<b>54,263</b>	<b>47,388</b>	<b>72,957</b>	<b>67,556</b>
Assets held for sale					
<b>Total assets</b>	<b>2,757,172</b>	<b>2,826,862</b>	<b>2,875,643</b>	<b>2,963,421</b>	<b>3,025,340</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	9,190	9,190	9,190	9,190	9,190
Other payables	4,110	4,110	4,110	4,110	4,110
<b>Total payables</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
<b>Interest bearing liabilities</b>					
Leases	7,753	26,368	21,366	49,957	47,078
<b>Total interest bearing liabilities</b>	<b>7,753</b>	<b>26,368</b>	<b>21,366</b>	<b>49,957</b>	<b>47,078</b>
<b>Provisions</b>					
Employee provisions	23,518	23,518	23,518	23,518	23,518
Other provisions	2,700,218	2,751,293	2,805,076	2,864,263	2,929,061
<b>Total provisions</b>	<b>2,723,736</b>	<b>2,774,811</b>	<b>2,828,594</b>	<b>2,887,781</b>	<b>2,952,579</b>
<b>Total liabilities</b>	<b>2,744,789</b>	<b>2,814,479</b>	<b>2,863,260</b>	<b>2,951,038</b>	<b>3,012,957</b>
<b>Net assets</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	7,717	7,717	7,717	7,717	7,717
Reserves	9,679	9,679	9,679	9,679	9,679
Retained surplus (accumulated deficit)	(5,013)	(5,013)	(5,013)	(5,013)	(5,013)
<b>Total parent entity interest</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>
<b>Total equity</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>	<b>12,383</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	(5,013)	9,679	-	7,717	12,383
<b>Adjusted opening balance</b>	<b>(5,013)</b>	<b>9,679</b>	<b>-</b>	<b>7,717</b>	<b>12,383</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(5,013)</b>	<b>9,679</b>	<b>-</b>	<b>7,717</b>	<b>12,383</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(5,013)</b>	<b>9,679</b>	<b>-</b>	<b>7,717</b>	<b>12,383</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,030	6,315	6,417	6,493	6,599
Receipts from Government	65,643	52,726	49,161	47,057	46,417
Sale of goods and rendering of services	62,974	71,432	68,919	72,120	68,086
Interest	28,474	29,581	29,873	29,993	30,115
GST receipt from customers	29,195	31,413	32,389	33,612	34,689
Workers' compensation premiums	289,541	312,200	323,000	334,000	346,000
<b>Total cash received</b>	<b>481,857</b>	<b>503,667</b>	<b>509,759</b>	<b>523,275</b>	<b>531,906</b>
<b>Cash used</b>					
Employees	102,646	104,538	106,812	109,292	112,460
Suppliers	41,496	46,661	43,467	45,276	39,873
GST payment to suppliers	6,301	6,801	6,481	6,662	6,130
Net GST paid	22,894	24,612	25,908	26,950	28,559
Interest payments on lease liability	312	747	916	2,030	1,906
Claims Payments	258,178	271,883	281,370	292,026	304,820
<b>Total cash used</b>	<b>431,827</b>	<b>455,242</b>	<b>464,954</b>	<b>482,236</b>	<b>493,748</b>
<b>Net cash from/(used by) operating activities</b>	<b>50,030</b>	<b>48,425</b>	<b>44,805</b>	<b>41,039</b>	<b>38,158</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	11,925	11,333	3,225	3,390	3,540
<b>Total cash used</b>	<b>11,925</b>	<b>11,333</b>	<b>3,225</b>	<b>3,390</b>	<b>3,540</b>
<b>Net cash from/(used by) investing activities</b>	<b>(11,925)</b>	<b>(11,333)</b>	<b>(3,225)</b>	<b>(3,390)</b>	<b>(3,540)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Principal payments on lease liability	5,165	5,036	5,002	4,366	4,773
<b>Total cash used</b>	<b>5,165</b>	<b>5,036</b>	<b>5,002</b>	<b>4,366</b>	<b>4,773</b>
<b>Net cash from/(used by) financing activities</b>	<b>(5,165)</b>	<b>(5,036)</b>	<b>(5,002)</b>	<b>(4,366)</b>	<b>(4,773)</b>
<b>Net increase/(decrease) in cash held</b>	<b>32,940</b>	<b>32,056</b>	<b>36,578</b>	<b>33,283</b>	<b>29,845</b>
Cash and cash equivalents at the beginning of the reporting period	448,019	480,959	513,015	549,593	582,876
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>480,959</b>	<b>513,015</b>	<b>549,593</b>	<b>582,876</b>	<b>612,721</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources	11,925	11,333	3,225	3,390	3,540
<b>TOTAL</b>	<b>11,925</b>	<b>11,333</b>	<b>3,225</b>	<b>3,390</b>	<b>3,540</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	14,087	34,984	3,225	36,347	5,434
less: ROU Additions	(2,162)	(23,651)	-	(32,957)	(1,894)
<b>Total cash used to acquire assets</b>	<b>11,925</b>	<b>11,333</b>	<b>3,225</b>	<b>3,390</b>	<b>3,540</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	29,559	9,441	26,526	65,526
Gross book value - ROU assets	31,166	86	-	31,252
Accumulated depreciation/amortisation and impairment	(17,207)	(6,372)	(22,537)	(46,116)
Accumulated depreciation/amortisation and impairment - ROU assets	(23,887)	(79)	-	(23,966)
<b>Opening net book balance</b>	<b>19,631</b>	<b>3,076</b>	<b>3,989</b>	<b>26,696</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - other	8,117	1,148	2,068	11,333
By purchase - other - ROU assets	23,051	600	-	23,651
<b>Total additions</b>	<b>31,168</b>	<b>1,748</b>	<b>2,068</b>	<b>34,984</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(1,506)	(1,383)	(1,654)	(4,543)
Depreciation/amortisation on ROU assets	(5,450)	(130)	-	(5,580)
Disposals				-
ROU assets - Gross book value	(11,638)	-	-	(11,638)
ROU assets - Accumulated amortisation	11,638	-	-	11,638
<b>Total other movements</b>	<b>(6,956)</b>	<b>(1,513)</b>	<b>(1,654)</b>	<b>(10,123)</b>
<b>As at 30 June 2027</b>				
Gross book value	26,038	10,589	28,594	65,221
Gross book value - ROU assets	65,855	686	-	66,541
Accumulated depreciation/amortisation and impairment	(18,713)	(7,755)	(24,191)	(50,659)
Accumulated depreciation/amortisation and impairment - ROU assets	(29,337)	(209)	-	(29,546)
<b>Closing net book balance</b>	<b>43,843</b>	<b>3,311</b>	<b>4,403</b>	<b>51,557</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Suppliers	-	27	-	27	-
<b>Total expenses administered on behalf of Government</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>27</b>	<b>-</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
Own-source revenue					
Non-taxation revenue					
Other revenue	30	29	28	27	26
<b>Total non-taxation revenue</b>	<b>30</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>26</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>30</b>	<b>29</b>	<b>28</b>	<b>27</b>	<b>26</b>
<b>Net (cost of)/contribution by services</b>	<b>30</b>	<b>2</b>	<b>28</b>	<b>-</b>	<b>26</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash held in the Official Public Account					
- special accounts	2,633	2,635	2,663	2,663	2,689
Trade and other receivables	1,721	1,553	1,379	1,198	1,010
<b>Total financial assets</b>	<b>4,354</b>	<b>4,188</b>	<b>4,042</b>	<b>3,861</b>	<b>3,699</b>
<b>Total assets administered on behalf of Government</b>	<b>4,354</b>	<b>4,188</b>	<b>4,042</b>	<b>3,861</b>	<b>3,699</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Workers' compensation claims payables	1,722	1,554	1,380	1,199	1,011
<b>Total payables</b>	<b>1,722</b>	<b>1,554</b>	<b>1,380</b>	<b>1,199</b>	<b>1,011</b>
<b>Provisions</b>					
Workers' compensation claims provisions	319	319	319	319	319
<b>Total provisions</b>	<b>319</b>	<b>319</b>	<b>319</b>	<b>319</b>	<b>319</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,041</b>	<b>1,873</b>	<b>1,699</b>	<b>1,518</b>	<b>1,330</b>
<b>Net assets/(liabilities)</b>	<b>2,313</b>	<b>2,315</b>	<b>2,343</b>	<b>2,343</b>	<b>2,369</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Net GST received	3	3	-	3	-
Other	193	197	202	208	214
<b>Total cash received</b>	<b>196</b>	<b>200</b>	<b>202</b>	<b>211</b>	<b>214</b>
<b>Cash used</b>					
Suppliers	-	27	-	27	-
Net GST paid	3	3	-	3	-
Other	189	168	174	181	188
<b>Total cash used</b>	<b>192</b>	<b>198</b>	<b>174</b>	<b>211</b>	<b>188</b>
<b>Net cash from/(used by) operating activities</b>	<b>4</b>	<b>2</b>	<b>28</b>	<b>-</b>	<b>26</b>
<b>Net increase/(decrease) in cash held</b>	<b>4</b>	<b>2</b>	<b>28</b>	<b>-</b>	<b>26</b>
Cash from Official Public Account for:					
- Special accounts	192	198	174	211	188
<b>Total cash from Official Public Account</b>	<b>192</b>	<b>198</b>	<b>174</b>	<b>211</b>	<b>188</b>
Cash to Official Public Account for:					
- Special accounts	196	200	202	211	214
<b>Total cash to Official Public Account</b>	<b>196</b>	<b>200</b>	<b>202</b>	<b>211</b>	<b>214</b>

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

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

# **Fair Work Commission**

**Entity resources and planned  
performance**



# Fair Work Commission

<b>Section 1: Entity overview and resources .....</b>	<b>147</b>
1.1 Strategic direction statement.....	147
1.2 Entity resource statement.....	149
1.3 Budget measures .....	151
<b>Section 2: Outcome and planned performance .....</b>	<b>153</b>
2.1 Budgeted expenses and performance for Outcome 1.....	154
<b>Section 3: Budgeted financial statements.....</b>	<b>157</b>
3.1 Budgeted financial statements .....	157
3.2 Budgeted financial statements tables.....	158



# Fair Work Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Fair Work Commission (the Commission) is the independent national workplace relations tribunal established by the *Fair Work Act 2009* (Fair Work Act). The General Manager of the Commission is also the registered organisations regulator pursuant to the *Fair Work (Registered Organisations) Act 2009* (Registered Organisations Act).

The Commission is responsible for administering provisions of the Fair Work Act and the Registered Organisations Act and has powers under the *Net Zero Economy Authority Act 2024* (NZE Act).

The Commission consists of a President, Vice Presidents, Deputy Presidents, Commissioners and Expert Panel Members, supported by the General Manager and staff. The Commission's purpose is to support harmonious and cooperative workplace relations by helping resolve disputes, set minimum working conditions and, as a regulator, to encourage cultures of good governance and accountability within registered organisations.

The Commission will undertake four key activities to achieve its purpose:

- set and vary minimum wages and modern awards and make minimum standards for some workers and contractors
- facilitate collective bargaining and approve agreements
- deal with disputes
- promote effective governance of registered organisations.

The Commission is responsible for annually reviewing the national minimum wage order and modern award minimum wages, varying and maintaining modern awards, ensuring equal remuneration for work of equal or comparable value and setting and adjusting minimum standards and contractual chain orders for regulated workers.

The Commission has various functions relating to enterprise bargaining and agreement making. These include facilitating bargaining through a range of measures in addition to assessing and approving enterprise agreements.

The Commission provides specialist dispute resolution for workplace relations issues and assists to resolve disputes involving dismissal, individual and collective workplace disputes, and other industrial issues.

As a regulator of federally registered unions and employer associations, the Commission promotes high standards of accountability and transparency of registered organisations and their office holders to their members. The Commission also monitors and assists registered organisations in fulfilling their statutory obligations.

The Commission is responsible for delivering a single planned outcome:

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

To achieve this outcome, the Commission’s broad priorities include ensuring the Commission:

- is transparent and accountable to the public and engages and informs the community about our functions and services
- embraces innovation and digital transformation to meet community expectations
- undertakes case management in ways which support simple, flexible, informal dispute resolution, including through early intervention where appropriate
- supports registered organisations to voluntarily comply with obligations under the Registered Organisations Act and foster cultures of good governance and financial reporting and accountability
- is supported by a skilled and capable workforce.

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

## 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 2026–27 as at Budget May 2026**

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	52,183	47,676
Departmental appropriation (c)	109,560	110,075
s74 External Revenue (d)	210	50
Departmental capital budget (e)	8,952	3,006
Total departmental annual appropriations	<u>170,905</u>	<u>160,807</u>
<b>Total departmental resourcing</b>	<b><u>170,905</u></b>	<b><u>160,807</u></b>
<b>Administered</b>		
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	500	500
<b>Total administered resourcing</b>	<u>500</u>	<u>500</u>
<b>Total resourcing for Fair Work Commission</b>	<b><u>171,405</u></b>	<b><u>161,307</u></b>
	<u>2025-26</u>	<u>2026-27</u>
<b>Average staffing level (number)</b>	<b>417</b>	<b>417</b>

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

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

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) Appropriation Bill (No. 1) 2026–2027.

(b) Excludes \$5.543m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

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

(e) Departmental Capital budgets 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. 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 Fair Work Commission are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: Fair Work Commission 2026–27 Budget measures**

**Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>						
Workplace Relations – additional supports	1.1					
Departmental payment		-	1,307	-	-	-
<b>Total</b>		-	<b>1,307</b>	-	-	-
Reducing Spending on Consultants, Contractors and Labour Hire, and Non- wage Expenses – one year extension (a)	1.1					
Departmental payment		-	-	-	-	(4,198)
<b>Total</b>		-	-	-	-	<b>(4,198)</b>
<b>Total payment measures</b>						
Departmental		-	1,307	-	-	(4,198)
<b>Total</b>		-	<b>1,307</b>	-	-	<b>(4,198)</b>

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

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

**Part 2: Other measures not previously reported in a portfolio statement**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Measures</b>						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1					
Departmental payment		(1,524)	(2,881)	(2,953)	(2,797)	-
<b>Total</b>		<b>(1,524)</b>	<b>(2,881)</b>	<b>(2,953)</b>	<b>(2,797)</b>	<b>-</b>
<b>Total measures</b>						
Departmental		(1,524)	(2,881)	(2,953)	(2,797)	-
<b>Total</b>		<b>(1,524)</b>	<b>(2,881)</b>	<b>(2,953)</b>	<b>(2,797)</b>	<b>-</b>

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

(a) This measure relates to an election commitment identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. This is a Whole of Government savings measure. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26.

## Section 2: Outcome 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 Fair Work Commission can be found at:  
[www.fwc.gov.au/about-us/reporting-and-publications](http://www.fwc.gov.au/about-us/reporting-and-publications)

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

## 2.1 Budgeted expenses and performance for Outcome 1

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.</b>					
Departmental expenses					
Departmental appropriation	94,089	95,588	96,065	97,351	100,212
s74 External Revenue (a)	210	50	50	50	50
Expenses not requiring appropriation in the Budget year (b)	15,261	14,437	14,533	14,329	13,537
<b>Departmental total</b>	<b>109,560</b>	<b>110,075</b>	<b>110,648</b>	<b>111,730</b>	<b>113,799</b>
<b>Total expenses for program 1.1</b>	<b>109,560</b>	<b>110,075</b>	<b>110,648</b>	<b>111,730</b>	<b>113,799</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	94,089	95,588	96,065	97,351	100,212
s74 External Revenue (a)	210	50	50	50	50
Expenses not requiring appropriation in the Budget year (b)	15,261	14,437	14,533	14,329	13,537
<b>Departmental total</b>	<b>109,560</b>	<b>110,075</b>	<b>110,648</b>	<b>111,730</b>	<b>113,799</b>
<b>Total expenses for Outcome 1</b>	<b>109,560</b>	<b>110,075</b>	<b>110,648</b>	<b>111,730</b>	<b>113,799</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	417	417			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(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 charge such as audit fees.

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

*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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

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

<b>Outcome 1: Simple, fair and flexible workplace relations for employees, employers and others through the exercise of powers to set and vary minimum wages, standards and modern awards, facilitate collective bargaining, approve agreements, deal with disputes and promote the financial transparency and effective governance of registered organisations.</b>		
<b>Program 1.1 – Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.</b> 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. 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.		
<b>Key activities (a)</b>	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> <li>• set and vary minimum wages and modern awards and make minimum standards for some workers and contractors</li> <li>• facilitate collective bargaining and approve agreements</li> <li>• deal with disputes</li> <li>• promote effective governance of registered organisations</li> </ul>	
<b>Year</b>	<b>Performance measures (b)</b>	<b>Expected performance results</b>
Current Year 2025–26	Annual wage review to be completed to enable an operative date of 1 July	Target: Enable operative date of 1 July On track
	Timely finalisation of matters	Target: 50% finalised within 8 weeks Target: 90% finalised within 16 weeks On track
	Timely approval of enterprise agreements approved without undertakings or amendments	Target: 50% approved within 32 days On track
	Support democratic functioning of registered organisations through timely finalisation of elections lodgements	Target: 50% finalised within 4 weeks Target: 90% finalised within 8 weeks On track
<b>Year</b>	<b>Performance measures (b)</b>	<b>Planned performance results (b)</b>
Budget Year 2026–27	As per 2025-26	As per 2025-26
Forward Estimates 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil.		

(a) Key activities are currently under review. Any changes will be set out in the Fair Work Commission Corporate Plan 2026–27.

(b) Performance measures for Budget Year 2026–27 and Forward Estimates are currently under review. Any changes to performance measures and planned performance results will be set out in the Fair Work Commission Corporate Plan 2026–27.

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

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 \$5.073 million for the 2026–27 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 \$110.2 million and total expenses \$115.3 million in 2026–27.

Total assets at the end of the 2026–27 year are estimated to be \$80.7 million. The majority of the assets represent receivables (appropriation receivables), property leased assets and property fit outs.

Total liabilities for 2026–27 are estimated at \$49.4 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	75,313	<b>75,823</b>	76,963	78,649	80,376
Suppliers	28,511	<b>24,011</b>	23,086	22,065	21,968
Depreciation and amortisation (a)	15,204	<b>14,380</b>	14,476	14,272	13,480
Finance costs	804	<b>1,041</b>	1,071	1,034	826
<b>Total expenses</b>	<b>119,832</b>	<b>115,255</b>	<b>115,596</b>	<b>116,020</b>	<b>116,650</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rental income	160	-	-	-	-
Other	107	<b>107</b>	107	107	107
<b>Total own-source revenue</b>	<b>267</b>	<b>107</b>	<b>107</b>	<b>107</b>	<b>107</b>
<b>Total own-source income</b>	<b>267</b>	<b>107</b>	<b>107</b>	<b>107</b>	<b>107</b>
<b>Net (cost of)/contribution by services</b>	<b>(119,565)</b>	<b>(115,148)</b>	<b>(115,489)</b>	<b>(115,913)</b>	<b>(116,543)</b>
Revenue from Government	109,560	<b>110,075</b>	110,648	111,730	113,799
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(10,005)</b>	<b>(5,073)</b>	<b>(4,841)</b>	<b>(4,183)</b>	<b>(2,744)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(10,005)</b>	<b>(5,073)</b>	<b>(4,841)</b>	<b>(4,183)</b>	<b>(2,744)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(10,005)</b>	<b>(5,073)</b>	<b>(4,841)</b>	<b>(4,183)</b>	<b>(2,744)</b>

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of Comprehensive Income</b>	<b>(10,005)</b>	<b>(5,073)</b>	<b>(4,841)</b>	<b>(4,183)</b>	<b>(2,744)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	6,437	<b>5,749</b>	5,749	4,820	4,810
plus: depreciation/amortisation expenses for ROU assets (b)	8,767	<b>8,631</b>	8,727	9,452	8,670
less: lease principal repayments (b)	9,722	<b>9,307</b>	9,635	10,089	10,736
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>(4,523)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

(b) Applies to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	417	417	417	417	417
Trade and other receivables	41,889	41,889	41,889	41,889	41,889
<b>Total financial assets</b>	<b>42,306</b>	<b>42,306</b>	<b>42,306</b>	<b>42,306</b>	<b>42,306</b>
<b>Non-financial assets</b>					
Land and buildings	42,939	33,710	62,809	51,632	41,289
Property, plant and equipment	4,471	2,793	1,151	1,151	1,151
Intangibles	434	217	0	0	0
Other non-financial assets	1,714	1,714	1,714	1,714	1,714
<b>Total non-financial assets</b>	<b>49,558</b>	<b>38,434</b>	<b>65,674</b>	<b>54,497</b>	<b>44,154</b>
<b>Total assets</b>	<b>91,864</b>	<b>80,740</b>	<b>107,980</b>	<b>96,803</b>	<b>86,460</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,956	1,956	1,956	1,956	1,956
Other payables	2,125	2,125	2,125	2,125	2,125
<b>Total payables</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>	<b>4,081</b>
<b>Interest bearing liabilities</b>					
Leases	35,674	26,617	50,142	40,053	29,317
<b>Total interest bearing liabilities</b>	<b>35,674</b>	<b>26,617</b>	<b>50,142</b>	<b>40,053</b>	<b>29,317</b>
<b>Provisions</b>					
Employee provisions	18,679	18,679	18,679	18,679	18,679
<b>Total provisions</b>	<b>18,679</b>	<b>18,679</b>	<b>18,679</b>	<b>18,679</b>	<b>18,679</b>
<b>Total liabilities</b>	<b>58,434</b>	<b>49,377</b>	<b>72,902</b>	<b>62,813</b>	<b>52,077</b>
<b>Net assets</b>	<b>33,430</b>	<b>31,363</b>	<b>35,078</b>	<b>33,990</b>	<b>34,383</b>
<b>EQUITY*</b>					
Contributed equity	66,779	69,785	78,341	81,436	84,573
Reserves	19,676	19,676	19,676	19,676	19,676
Retained surplus (accumulated deficit)	(53,025)	(58,098)	(62,939)	(67,122)	(69,866)
<b>Total equity</b>	<b>33,430</b>	<b>31,363</b>	<b>35,078</b>	<b>33,990</b>	<b>34,383</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(53,025)	19,676	66,779	33,430
<b>Adjusted opening balance</b>	<b>(53,025)</b>	<b>19,676</b>	<b>66,779</b>	<b>33,430</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(5,073)			(5,073)
<b>Total comprehensive income</b>	<b>(5,073)</b>	<b>-</b>	<b>-</b>	<b>(5,073)</b>
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	3,006	3,006
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>3,006</b>	<b>3,006</b>
<b>Estimated closing balance as at 30 June 2027</b>	<b>(58,098)</b>	<b>19,676</b>	<b>69,785</b>	<b>31,363</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(58,098)</b>	<b>19,676</b>	<b>69,785</b>	<b>31,363</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	120,090	110,075	110,648	111,730	113,799
Sale of goods and rendering of services	160	-	-	-	-
Other	50	50	50	50	50
<b>Total cash received</b>	<b>120,300</b>	<b>110,125</b>	<b>110,698</b>	<b>111,780</b>	<b>113,849</b>
<b>Cash used</b>					
Employees	75,313	75,823	76,963	78,649	80,376
Suppliers	28,454	23,954	23,029	22,008	21,911
Interest payments on lease liability	804	1,041	1,071	1,034	826
<b>Total cash used</b>	<b>104,571</b>	<b>100,818</b>	<b>101,063</b>	<b>101,691</b>	<b>103,113</b>
<b>Net cash from/(used by) operating activities</b>	<b>15,729</b>	<b>9,307</b>	<b>9,635</b>	<b>10,089</b>	<b>10,736</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	3,452	3,006	8,556	3,095	3,137
<b>Total cash used</b>	<b>3,452</b>	<b>3,006</b>	<b>8,556</b>	<b>3,095</b>	<b>3,137</b>
<b>Net cash from/(used by) investing activities</b>	<b>(3,452)</b>	<b>(3,006)</b>	<b>(8,556)</b>	<b>(3,095)</b>	<b>(3,137)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	3,006	8,556	3,095	3,137
<b>Total cash received</b>	<b>-</b>	<b>3,006</b>	<b>8,556</b>	<b>3,095</b>	<b>3,137</b>
<b>Cash used</b>					
Principal payments on lease liability	9,722	9,307	9,635	10,089	10,736
Return of contributed equity	2,555	-	-	-	-
<b>Total cash used</b>	<b>12,277</b>	<b>9,307</b>	<b>9,635</b>	<b>10,089</b>	<b>10,736</b>
<b>Net cash from/(used by) financing activities</b>	<b>(12,277)</b>	<b>(6,301)</b>	<b>(1,079)</b>	<b>(6,994)</b>	<b>(7,599)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	417	417	417	417	417
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>417</b>	<b>417</b>	<b>417</b>	<b>417</b>	<b>417</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	-	3,006	8,556	3,095	3,137
<b>Total new capital appropriations</b>	<b>-</b>	<b>3,006</b>	<b>8,556</b>	<b>3,095</b>	<b>3,137</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	-	3,006	8,556	3,095	3,137
<b>Total items</b>	<b>-</b>	<b>3,006</b>	<b>8,556</b>	<b>3,095</b>	<b>3,137</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation - DCB (a)	3,452	3,006	8,556	3,095	3,137
<b>TOTAL</b>	<b>3,452</b>	<b>3,006</b>	<b>8,556</b>	<b>3,095</b>	<b>3,137</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	3,452	3,006	8,556	3,095	3,137
<b>Total cash used to acquire assets</b>	<b>3,452</b>	<b>3,006</b>	<b>8,556</b>	<b>3,095</b>	<b>3,137</b>

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	20,344	9,901	4,654	34,899
Gross book value - ROU assets	101,765	498	-	102,263
Accumulated depreciation/amortisation and impairment	(8,619)	(5,609)	(4,220)	(18,448)
Accumulated depreciation/amortisation and impairment - ROU assets	(70,551)	(319)	-	(70,870)
<b>Opening net book balance</b>	<b>42,939</b>	<b>4,471</b>	<b>434</b>	<b>47,844</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	1,990	1,016	-	3,006
By purchase - appropriation ordinary annual services - ROU assets	250	-	-	250
<b>Total additions</b>	<b>2,240</b>	<b>1,016</b>	<b>-</b>	<b>3,256</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,838)	(2,694)	(217)	(5,749)
Depreciation/amortisation on ROU assets	(8,631)	-	-	(8,631)
<b>Total other movements</b>	<b>(11,469)</b>	<b>(2,694)</b>	<b>(217)</b>	<b>(14,380)</b>
<b>As at 30 June 2027</b>				
Gross book value	22,334	10,917	4,654	37,905
Gross book value - ROU assets	102,015	498	-	102,513
Accumulated depreciation/amortisation and impairment	(11,457)	(8,303)	(4,437)	(24,197)
Accumulated depreciation/amortisation and impairment - ROU assets	(79,182)	(319)	-	(79,501)
<b>Closing net book balance</b>	<b>33,710</b>	<b>2,793</b>	<b>217</b>	<b>36,720</b>

Prepared on Australian Accounting Standards basis.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Other revenue	1,200	1,800	1,800	1,800	1,800
<b>Total non-taxation revenue</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Net (cost of)/contribution by services</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Total comprehensive income/(loss)</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	6	6	6	6	6
<b>Total financial assets</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total assets administered on behalf of Government</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	297	297	297	297	297
<b>Total payables</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>
<b>Total liabilities administered on behalf of Government</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>	<b>297</b>
<b>Net assets/(liabilities)</b>	<b>(291)</b>	<b>(291)</b>	<b>(291)</b>	<b>(291)</b>	<b>(291)</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	1,700	2,300	2,300	2,300	2,300
<b>Total cash received</b>	<b>1,700</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>	<b>2,300</b>
<b>Cash used</b>					
Other	500	500	500	500	500
<b>Total cash used</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,200</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>
Cash and cash equivalents at beginning of reporting period	6	6	6	6	6
Cash from Official Public Account for:					
- Appropriations	500	500	500	500	500
<b>Total cash from Official Public Account</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Cash to Official Public Account for:					
- Appropriations	(1,700)	(2,300)	(2,300)	(2,300)	(2,300)
<b>Total cash to Official Public Account</b>	<b>(1,700)</b>	<b>(2,300)</b>	<b>(2,300)</b>	<b>(2,300)</b>	<b>(2,300)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

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

# **Office of the Fair Work Ombudsman**

## **Entity resources and planned performance**



# Office of the Fair Work Ombudsman

<b>Section 1: Entity overview and resources .....</b>	<b>173</b>
1.1 Strategic direction statement.....	173
1.2 Entity resource statement.....	174
1.3 Budget measures .....	176
<b>Section 2: Outcomes and planned performance .....</b>	<b>177</b>
2.1 Budgeted expenses and performance for Outcome 1.....	178
<b>Section 3: Budgeted financial statements.....</b>	<b>182</b>
3.1 Budgeted financial statements .....	182
3.2 Budgeted financial statements tables.....	183



# 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.

In 2026–27, 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, and
- 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 2026–27 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 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: Office of the Fair Work Ombudsman resource statement – Budget estimates for 2026–27 as at Budget May 2026**

	<i>2025-26 Estimated actual \$'000</i>	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	128,045	129,951
Departmental appropriation (b)	179,593	181,268
s74 External Revenue (c)	600	600
Departmental capital budget (d)	7,194	7,091
Total departmental annual appropriations	<b>315,432</b>	<b>318,910</b>
<b>Total departmental resourcing</b>	<b>315,432</b>	<b>318,910</b>
<b>Administered</b>		
Total administered special appropriations	1,500	1,500
<b>Total administered resourcing</b>	<b>1,500</b>	<b>1,500</b>
<b>Total resourcing for the Office of the Fair Work Ombudsman</b>	<b>316,932</b>	<b>320,410</b>
<b>Average staffing level (number)</b>	<b>997</b>	<b>983</b>

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

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

(a) Appropriation Bill (No. 1) 2026–2027.

(b) Excludes departmental capital budget (DCB).

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

(d) Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) 2026–27 and form part of ordinary annual services items. Please refer to Table 3.5 for further details. 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 2026–27 Budget measures**

#### Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment measures</b>					
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)					
Departmental payment	-	-	-	-	(6,494)
<b>Total</b>	-	-	-	-	<b>(6,494)</b>
<b>Total payment measures</b>					
Departmental	-	-	-	-	(6,494)
<b>Total</b>	-	-	-	-	<b>(6,494)</b>

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

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

#### Part 2: Other measures not previously reported in a portfolio statement

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Measures (if applicable)</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)					
Departmental payment	(2,323)	(5,153)	(5,891)	(5,974)	-
<b>Total</b>	<b>(2,323)</b>	<b>(5,153)</b>	<b>(5,891)</b>	<b>(5,974)</b>	-
<b>Total measures</b>					
Departmental	(2,323)	(5,153)	(5,891)	(5,974)	-
<b>Total</b>	<b>(2,323)</b>	<b>(5,153)</b>	<b>(5,891)</b>	<b>(5,974)</b>	-

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

(a) This measure relates to an election commitment identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. This is a Whole of Government savings measure. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26.

## 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:

[www.fairwork.gov.au/about-us/our-role-and-purpose/our-priorities/corporate-plan](http://www.fairwork.gov.au/about-us/our-role-and-purpose/our-priorities/corporate-plan)

The most recent annual performance statement can be found at:

[www.fairwork.gov.au/sites/default/files/2025-10/office-of-the-fair-work-ombudsman-2024-25-annual-report.pdf](http://www.fairwork.gov.au/sites/default/files/2025-10/office-of-the-fair-work-ombudsman-2024-25-annual-report.pdf)

## 2.1 Budgeted expenses and performance for Outcome 1

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

### *Budgeted expenses for Outcome 1*

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

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

<b>Outcome 1: Compliance with workplace relations legislation through advice, education and where necessary enforcement.</b>					
	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Education Services and Compliance Activities</b>					
<b>To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.</b>					
Administered expenses					
Special appropriations	1,500	1,500	1,500	1,500	1,500
Expenses not requiring appropriation in the Budget year (a)	5,750	6,257	6,257	6,257	6,257
<b>Administered total</b>	<b>7,250</b>	<b>7,757</b>	<b>7,757</b>	<b>7,757</b>	<b>7,757</b>
Departmental expenses					
Departmental appropriations <sup>74</sup> External Revenue (b)	170,003 600	171,739 600	176,472 600	178,671 600	184,001 600
Expenses not requiring appropriation in the Budget year (c)	21,222	21,414	21,596	21,632	18,632
<b>Departmental total</b>	<b>191,825</b>	<b>193,753</b>	<b>198,668</b>	<b>200,903</b>	<b>203,233</b>
<b>Total expenses for program 1.1</b>	<b>199,075</b>	<b>201,510</b>	<b>206,425</b>	<b>208,660</b>	<b>210,990</b>
<hr/>					
<b>Average staffing level (number)</b>	997	<b>983</b>			

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) Expenses not requiring appropriation in the Budget year are made up of estimated movement in the liability provision for the unclaimed monies and doubtful debt expenses.

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

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

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

### 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 (i.e. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

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

<b>Outcome 1 – Compliance with workplace relations legislation through advice, education and where necessary enforcement.</b>		
<b>Program 1.1 – Education Services and Compliance Activities</b>		
To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
<b>Key activities</b>	<ul style="list-style-type: none"> <li>Undertake a range of activities designed to ensure awareness of and build trust in the OFWO as the federal workplace regulator.</li> <li>Provide information, education, advice and assistance to workers and employers on workplace rights and obligations.</li> <li>Work with employers and workers and their representatives to resolve workplace disputes and remediate non-compliance with workplace laws.</li> <li>Take a risk-based and proportionate response to compliance and enforcement activities.</li> <li>Deploy a range of traditional and innovative regulatory approaches to deter serious and systemic non-compliance, which may otherwise have continued undetected.</li> <li>Support our staff to be engaged, committed, and prepared to achieve the objectives of the OFWO.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	Percentage of surveyed Australian workplace community aged 16 plus who say they are aware of the OFWO somewhat or very well. (a)	Target: Equal to or greater than 43%  On track
	Percentage of Fair Work Infoline customer survey responses demonstrating a rating of satisfied or better.	Target: >75%  On track
	Percentage of Employer Advisory Service customer survey responses demonstrating a rating of satisfied or better where small business customers identified that the information they were provided helped them to understand their workplace rights and obligations.	Target: >75%  On track
	Percentage of OFWO website visitor survey responses demonstrating a rating of satisfied or better where customers identified that the information helped them to understand workplace rights and obligations.	Target: >75%  On track

Year	Performance measures	Expected performance results
	The percentage of Requests for Assistance involving a workplace dispute which are finalised within 60 days.	Target: 80% finalised within 60 days On track
	The percentage of investigations finalised in the reporting period using one or more enforcement tools.	Target: >40% On track
	The OFWO will ensure that its priorities are published on the OFWO's website.	Target: To be achieved by 31 July On track
	The levels of engagement, commitment and preparedness of OFWO staff in comparison to the APS average determined from the APS Census results.	Target: Equal to or greater than the 2026 APS average On track
	Evidence of wellbeing levels of OFWO staff against the APS average determined from the APS Census results.	Target: Equal to or greater than the 2026 APS average On track
Year	Performance measures	Planned performance results
Budget Year 2026–27	Percentage of surveyed Australian workplace community aged 16 plus who say they are aware of the OFWO somewhat or very well.	Target: Equal to or greater than 44%
	Percentage of Fair Work Infoline customer survey responses demonstrating a rating of satisfied or better.	Target: >75%
	Percentage of Employer Advisory Service customer survey responses demonstrating a rating of satisfied or better where small business customers identified that the information they were provided helped them to understand their workplace rights and obligations.	Target: >75%
	Percentage of OFWO website visitor survey responses demonstrating a rating of satisfied or better where customers identified that the information helped them to understand workplace rights and obligations.	Target: >75%
	The percentage of Requests for Assistance involving a workplace dispute which are finalised within 60 days.	Target: 80% finalised within 60 days (b)
	The percentage of investigations finalised in the reporting period using one or more enforcement tools.	Target: >40% (c)
	The OFWO will ensure that its priorities are published on the OFWO's website.	Target: To be achieved by 31 July

Year	Performance measures	Expected performance results
	The levels of engagement, commitment and preparedness of OFWO staff in comparison to the APS average determined from the APS Census results.	Target: Equal to or greater than the 2027 APS average
	Evidence of wellbeing levels of OFWO staff against the APS average determined from the APS Census results.	Target: Equal to or greater than the 2027 APS average
Forward Estimates 2027–30	As per 2026–27.	As per 2026–27, except for the target percentage of surveyed Australian workplace community aged 16 plus who say they are aware of the OFWO somewhat or very well which will increase by 1% each financial year.
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil.		

- (a) The details of this performance measure have been updated as per 2025–26 Corporate Plan. This measure was in development at the time of Portfolio Budget Statements 2025–26.
- (b) The planned performance result for the budget year 2026–27 and forward estimates are currently under review. The 2026–27 Corporate Plan will provide the most updated performance measure information.
- (c) The planned performance result for the budget year 2026–27 and forward estimates are currently under review. The 2026–27 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 2026–27 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

##### Departmental

The OFWO is budgeting for a break-even result in 2026–27, excluding \$11.8 million in unfunded depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$182.2 million and total expenses \$194.0 million.

Total assets at the end of the 2026–27 financial year are estimated to be \$179.4 million. Most of the assets represent receivables (appropriations receivable), property leased assets and intangibles.

Total liabilities for 2026–27 are estimated at \$77.8 million. The largest liability items are property lease liabilities and employee entitlements.

##### Administered

For administered activities in 2026–27, the OFWO is estimating a net surplus of \$30.6 million on behalf of the Government.

Total administered expenses are estimated at \$7.8 million, primarily relating to unclaimed monies claims, and write-down and impairment of assets. Total administered revenues are estimated at \$38.4 million, mainly from fees and fines and lodgements of unclaimed monies.

Total administered assets for the 2026–27 year-end are estimated at \$6.5 million, comprising mainly court penalties, while total administered liabilities are estimated at \$5.0 million, largely reflecting the provision for unclaimed monies.

### 3.2 Budgeted financial statements tables

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	129,505	135,337	137,919	140,919	142,867
Suppliers	40,594	36,260	38,348	37,547	40,929
Depreciation and amortisation (a)	21,122	21,314	21,496	21,532	18,532
Finance costs	604	842	905	905	905
<b>Total expenses</b>	<b>191,825</b>	<b>193,753</b>	<b>198,668</b>	<b>200,903</b>	<b>203,233</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rental income	450	450	450	450	450
Other	250	250	250	250	250
<b>Total own-source revenue</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Total own-source income</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
<b>Net (cost of)/contribution by services</b>	<b>(191,125)</b>	<b>(193,053)</b>	<b>(197,968)</b>	<b>(200,203)</b>	<b>(202,533)</b>
Revenue from Government	179,593	181,268	186,721	188,920	194,250
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,532)</b>	<b>(11,785)</b>	<b>(11,247)</b>	<b>(11,283)</b>	<b>(8,283)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(11,532)</b>	<b>(11,785)</b>	<b>(11,247)</b>	<b>(11,283)</b>	<b>(8,283)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(11,532)</b>	<b>(11,785)</b>	<b>(11,247)</b>	<b>(11,283)</b>	<b>(8,283)</b>

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

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of Comprehensive Income</b>	<b>(11,532)</b>	<b>(11,785)</b>	<b>(11,247)</b>	<b>(11,283)</b>	<b>(8,283)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	11,702	11,612	9,948	9,984	6,984
plus: depreciation/amortisation expenses for ROU assets (b)	9,420	9,702	11,548	11,548	11,548
less: lease principal repayments (b)	9,590	9,529	10,249	10,249	10,249
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate 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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,161	1,161	1,161	1,161	1,161
Trade and other receivables	129,287	131,193	131,196	131,196	131,196
<b>Total financial assets</b>	<b>130,448</b>	<b>132,354</b>	<b>132,357</b>	<b>132,357</b>	<b>132,357</b>
<b>Non-financial assets</b>					
Land and buildings	15,145	27,499	44,268	27,853	14,438
Property, plant and equipment	1,782	2,340	1,362	3,204	5,046
Intangibles	13,407	15,412	15,559	15,935	16,405
Other non-financial assets	3,825	1,825	1,825	1,825	1,825
<b>Total non-financial assets</b>	<b>34,159</b>	<b>47,076</b>	<b>63,014</b>	<b>48,817</b>	<b>37,714</b>
<b>Total assets</b>	<b>164,607</b>	<b>179,430</b>	<b>195,371</b>	<b>181,174</b>	<b>170,071</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,907	6,907	6,907	6,907	6,907
Other payables	3,968	3,912	3,913	3,913	3,913
<b>Total payables</b>	<b>10,875</b>	<b>10,819</b>	<b>10,820</b>	<b>10,820</b>	<b>10,820</b>
<b>Interest bearing liabilities</b>					
Leases	14,338	33,949	53,884	43,635	33,386
<b>Total interest bearing liabilities</b>	<b>14,338</b>	<b>33,949</b>	<b>53,884</b>	<b>43,635</b>	<b>33,386</b>
<b>Provisions</b>					
Employee provisions	33,045	33,007	33,009	33,009	33,009
<b>Total provisions</b>	<b>33,045</b>	<b>33,007</b>	<b>33,009</b>	<b>33,009</b>	<b>33,009</b>
<b>Total liabilities</b>	<b>58,258</b>	<b>77,775</b>	<b>97,713</b>	<b>87,464</b>	<b>77,215</b>
<b>Net assets</b>	<b>106,349</b>	<b>101,655</b>	<b>97,658</b>	<b>93,710</b>	<b>92,856</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	205,523	212,614	219,864	227,199	234,628
Reserves	5,968	5,968	5,968	5,968	5,968
Retained surplus (accumulated deficit)	(105,142)	(116,927)	(128,174)	(139,457)	(147,740)
<b>Total parent entity interest</b>	<b>106,349</b>	<b>101,655</b>	<b>97,658</b>	<b>93,710</b>	<b>92,856</b>
<b>Total equity</b>	<b>106,349</b>	<b>101,655</b>	<b>97,658</b>	<b>93,710</b>	<b>92,856</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>				
Balance carried forward from previous period	(105,142)	5,968	205,523	106,349
<b>Adjusted opening balance</b>	<b>(105,142)</b>	<b>5,968</b>	<b>205,523</b>	<b>106,349</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(11,785)	-	-	(11,785)
<b>Total comprehensive income</b>	<b>(11,785)</b>	<b>-</b>	<b>-</b>	<b>(11,785)</b>
of which:				
Attributable to the Australian Government	(11,785)	-	-	(11,785)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	7,091	7,091
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>7,091</b>	<b>7,091</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>(116,927)</b>	<b>5,968</b>	<b>212,614</b>	<b>101,655</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(116,927)</b>	<b>5,968</b>	<b>212,614</b>	<b>101,655</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	179,527	179,362	186,718	188,920	194,250
Sale of goods and rendering of services	580	495	495	490	490
Net GST received	4,195	5,246	6,010	5,748	5,960
Other	150	150	150	150	150
<b>Total cash received</b>	<b>184,452</b>	<b>185,253</b>	<b>193,373</b>	<b>195,308</b>	<b>200,850</b>
<b>Cash used</b>					
Employees	129,439	135,431	137,916	140,919	142,867
Suppliers	44,689	39,406	44,258	43,235	46,829
Net GST paid	130	45	45	-	-
Interest payments on lease liability	604	842	905	905	905
<b>Total cash used</b>	<b>174,862</b>	<b>175,724</b>	<b>183,124</b>	<b>185,059</b>	<b>190,601</b>
<b>Net cash from/(used by) operating activities</b>	<b>9,590</b>	<b>9,529</b>	<b>10,249</b>	<b>10,249</b>	<b>10,249</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	7,194	7,091	7,250	7,335	7,429
<b>Total cash used</b>	<b>7,194</b>	<b>7,091</b>	<b>7,250</b>	<b>7,335</b>	<b>7,429</b>
<b>Net cash from/(used by) investing activities</b>	<b>(7,194)</b>	<b>(7,091)</b>	<b>(7,250)</b>	<b>(7,335)</b>	<b>(7,429)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	7,194	7,091	7,250	7,335	7,429
<b>Total cash received</b>	<b>7,194</b>	<b>7,091</b>	<b>7,250</b>	<b>7,335</b>	<b>7,429</b>
<b>Cash used</b>					
Principal payments on lease liability	9,590	9,529	10,249	10,249	10,249
<b>Total cash used</b>	<b>9,590</b>	<b>9,529</b>	<b>10,249</b>	<b>10,249</b>	<b>10,249</b>
<b>Net cash from/(used by) financing activities</b>	<b>(2,396)</b>	<b>(2,438)</b>	<b>(2,999)</b>	<b>(2,914)</b>	<b>(2,820)</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,161	1,161	1,161	1,161	1,161
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,161</b>	<b>1,161</b>	<b>1,161</b>	<b>1,161</b>	<b>1,161</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	7,194	7,091	7,250	7,335	7,429
<b>Total new capital appropriations</b>	<b>7,194</b>	<b>7,091</b>	<b>7,250</b>	<b>7,335</b>	<b>7,429</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	7,194	7,091	7,250	7,335	7,429
<b>Total items</b>	<b>7,194</b>	<b>7,091</b>	<b>7,250</b>	<b>7,335</b>	<b>7,429</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	7,194	7,091	7,250	7,335	7,429
<b>TOTAL</b>	<b>7,194</b>	<b>7,091</b>	<b>7,250</b>	<b>7,335</b>	<b>7,429</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	7,194	7,091	7,250	7,335	7,429
<b>Total cash used to acquire assets</b>	<b>7,194</b>	<b>7,091</b>	<b>7,250</b>	<b>7,335</b>	<b>7,429</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>				
Gross book value	12,174	6,771	43,268	62,213
Gross book value - ROU assets	73,287	-	-	73,287
Accumulated depreciation/ amortisation and impairment	(9,738)	(4,989)	(29,861)	(44,588)
Accumulated depreciation/amortisation and impairment - ROU assets	(60,578)	-	-	(60,578)
<b>Opening net book balance</b>	<b>15,145</b>	<b>1,782</b>	<b>13,407</b>	<b>30,334</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services (a)	283	1,344	5,464	7,091
By purchase - appropriation ordinary annual services - ROU assets	29,140	-	-	29,140
<b>Total additions</b>	<b>29,423</b>	<b>1,344</b>	<b>5,464</b>	<b>36,231</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(7,367)	(786)	(3,459)	(11,612)
Depreciation/amortisation on ROU assets	(9,702)	-	-	(9,702)
<b>Total other movements</b>	<b>(17,069)</b>	<b>(786)</b>	<b>(3,459)</b>	<b>(21,314)</b>
<b>As at 30 June 2027</b>				
Gross book value	12,457	8,115	48,732	69,304
Gross book value - ROU assets	102,427	-	-	102,427
Accumulated depreciation/ amortisation and impairment	(17,105)	(5,775)	(33,320)	(56,200)
Accumulated depreciation/amortisation and impairment - ROU assets	(70,280)	-	-	(70,280)
<b>Closing net book balance</b>	<b>27,499</b>	<b>2,340</b>	<b>15,412</b>	<b>45,251</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–27 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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Unclaimed monies - claims	1,500	1,500	1,500	1,500	1,500
Write-down and impairment of assets	5,750	6,257	6,257	6,257	6,257
<b>Total expenses administered on behalf of Government</b>	<b>7,250</b>	<b>7,757</b>	<b>7,757</b>	<b>7,757</b>	<b>7,757</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and fines	28,751	31,287	31,287	31,287	31,287
Unclaimed monies - lodgements	6,921	7,083	7,002	7,042	7,042
<b>Total non-taxation revenue</b>	<b>35,672</b>	<b>38,370</b>	<b>38,289</b>	<b>38,329</b>	<b>38,329</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>35,672</b>	<b>38,370</b>	<b>38,289</b>	<b>38,329</b>	<b>38,329</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>35,672</b>	<b>38,370</b>	<b>38,289</b>	<b>38,329</b>	<b>38,329</b>
<b>Net (cost of)/contribution by services</b>	<b>28,422</b>	<b>30,613</b>	<b>30,532</b>	<b>30,572</b>	<b>30,572</b>
<b>Surplus/(deficit) before income tax</b>	<b>28,422</b>	<b>30,613</b>	<b>30,532</b>	<b>30,572</b>	<b>30,572</b>
Income tax expense	-	-	-	-	-
<b>Surplus/(deficit) after income tax</b>	<b>28,422</b>	<b>30,613</b>	<b>30,532</b>	<b>30,572</b>	<b>30,572</b>
<b>Total comprehensive income/(loss)</b>	<b>28,422</b>	<b>30,613</b>	<b>30,532</b>	<b>30,572</b>	<b>30,572</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	6,345	6,345	6,345	6,345	6,345
Other financial assets	125	125	125	125	125
<b>Total financial assets</b>	<b>6,470</b>	<b>6,470</b>	<b>6,470</b>	<b>6,470</b>	<b>6,470</b>
<b>Total assets administered on behalf of Government</b>	<b>6,470</b>	<b>6,470</b>	<b>6,470</b>	<b>6,470</b>	<b>6,470</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	1	1	1	1	1
<b>Total payables</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Provisions</b>					
Unclaimed monies provision	4,973	4,973	4,973	4,973	4,973
<b>Total provisions</b>	<b>4,973</b>	<b>4,973</b>	<b>4,973</b>	<b>4,973</b>	<b>4,973</b>
<b>Total liabilities administered on behalf of Government</b>	<b>4,974</b>	<b>4,974</b>	<b>4,974</b>	<b>4,974</b>	<b>4,974</b>
<b>Net assets/(liabilities)</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>	<b>1,496</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	29,922	32,113	32,032	32,072	32,072
<b>Total cash received</b>	<b>29,922</b>	<b>32,113</b>	<b>32,032</b>	<b>32,072</b>	<b>32,072</b>
<b>Cash used</b>					
Other	1,500	1,500	1,500	1,500	1,500
<b>Total cash used</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Net cash from/(used by) operating activities</b>	<b>28,422</b>	<b>30,613</b>	<b>30,532</b>	<b>30,572</b>	<b>30,572</b>
<b>Net increase/(decrease) in cash held</b>	<b>28,422</b>	<b>30,613</b>	<b>30,532</b>	<b>30,572</b>	<b>30,572</b>
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
<b>Total cash from Official Public Account</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
Cash to Official Public Account for:					
- Transfers to other entities (Finance - Whole of Government)	(29,922)	(32,113)	(32,032)	(32,072)	(32,072)
<b>Total cash to Official Public Account</b>	<b>(29,922)</b>	<b>(32,113)</b>	<b>(32,032)</b>	<b>(32,072)</b>	<b>(32,072)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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

**Table 3.11: Statement of administered asset movements (Budget year 2026–27)**

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



# **Safe Work Australia**

## **Entity resources and planned performance**



# Safe Work Australia

<b>Section 1: Entity overview and resources .....</b>	<b>199</b>
1.1 Strategic direction statement.....	199
1.2 Entity resource statement.....	202
1.3 Budget measures .....	204
<b>Section 2: Outcomes and planned performance .....</b>	<b>205</b>
2.1 Budgeted expenses and performance for Outcome 1.....	206
<b>Section 3: Budgeted financial statements.....</b>	<b>210</b>
3.1 Budgeted financial statements .....	210
3.2 Budgeted financial statements tables.....	211



# Safe Work Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

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

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 across and between jurisdictions on evidence collection and distribution, research, 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.

In 2026–27, Safe Work Australia will continue its work to ensure healthier, safer and more productive workplaces through improvements in Australian work health and safety and workers' compensation arrangements, through:

- completing a best practice review of the model work health and safety laws to strengthen and maintain a harmonised approach, including delivering the review's report and recommendations to work health and safety ministers for consideration
- implementing the recommendations and findings of the engineered stone ban review and progressing Safe Work Australia's contribution to delivery of the Silica National Strategic Plan 2024–2030
- progressing Safe Work Australia's contribution to the delivery of the Asbestos National Strategic Plan 2024–2030, including undertaking a comprehensive review of the model work health and safety asbestos framework
- supporting the transition to new Workplace Exposure Limits ahead of the 1 December 2026 commencement, through the publication of guidance and introduction of an improved hazardous chemicals information system

- generating new data insights and fostering innovative and high-quality evidence to improve national work health and safety outcomes and workers' compensation arrangements
- delivering communication and education activities to increase awareness of work health and safety and workers' compensation, including a joint silica communications campaign with the Asbestos and Silica Safety and Eradication Agency and the 2026 National Safe Work Month campaign
- implementing the 2026 Research Workplan to advance Safe Work Australia's Research and Evaluation Strategy and deliver evidence with national value
- continuing targeted collaboration with international bodies
- 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
- monitoring the progress and driving actions in the National Return to Work Strategy 2020–2030.

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 2026–2030 will set out the outcomes to be achieved over the forward years and the strategies that will be implemented to achieve them. Similarly, Safe Work Australia’s Operational Plan 2026–27 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 2026–27.

## 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 2026–27 as at May Budget 2026**

	2025-26 <i>Estimated actual \$'000</i>	2026-27 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	12,670	13,104
Departmental capital budget (c)	304	313
Total departmental annual appropriations	12,974	13,417
Special accounts (d)		
Opening balance	28,887	29,105
Appropriation receipts (e)	12,974	13,417
Non-appropriation receipts	13,021	13,417
Total special accounts	54,882	55,939
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	12,974	13,417
<b>Total departmental resourcing</b>	<b>54,882</b>	<b>55,939</b>
<b>Total resourcing for Safe Work Australia</b>	<b>54,882</b>	<b>55,939</b>
	2025-26	2026-27
<b>Average staffing level (number)</b>	112	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) 2026–2027. Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(b) Excludes departmental capital budget (DCB).

(c) DCBs 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. 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 from Safe Work Australia's annual and special appropriations.

### 1.3 Budget measures

#### Part 1: Measures announced since the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO)

Part 1 is not presented as Safe Work Australia has no measures announced since the 2025–26 MYEFO.

#### Part 2: Other measures not previously reported in a portfolio statement

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
<b>Payment Measures</b>						
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (a)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		(24)	-	-	-	-
<b>Total</b>		<b>(24)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total measures</b>						
Administered		-	-	-	-	-
Departmental		(24)	-	-	-	-
<b>Total</b>		<b>(24)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

(a) This measure relates to an election commitment identified in the 2025 Pre-election Economic and Fiscal Outlook and also in the 2025 Explanatory Memorandum to the *Appropriation Act (No. 1) 2025–2026* and *Appropriation Act (No. 2) 2025–2026*. This is a Whole of Government savings measure. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26.

## 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: [www.safeworkaustralia.gov.au/about-us/corporate-publications-and-resources/corporate-plan-2025-2029](http://www.safeworkaustralia.gov.au/about-us/corporate-publications-and-resources/corporate-plan-2025-2029)

The most recent annual performance statement can be found at: [www.safeworkaustralia.gov.au/doc/safe-work-australia-annual-report-2024-25](http://www.safeworkaustralia.gov.au/doc/safe-work-australia-annual-report-2024-25)

## 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements.</b>					
Departmental expenses					
Departmental appropriation	12,670	13,104	13,416	13,753	14,227
Special accounts					
Safe Work Australia Special Account	12,932	13,328	13,648	13,994	14,476
Expenses not requiring appropriation in the Budget year (a)	800	915	1,054	905	790
<b>Departmental total</b>	<b>26,402</b>	<b>27,347</b>	<b>28,118</b>	<b>28,652</b>	<b>29,493</b>
<b>Total expenses for program 1.1</b>	<b>26,402</b>	<b>27,347</b>	<b>28,118</b>	<b>28,652</b>	<b>29,493</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	12,670	13,104	13,416	13,753	14,227
Special accounts	12,932	13,328	13,648	13,994	14,476
Expenses not requiring appropriation in the Budget year (a)	800	915	1,054	905	790
<b>Departmental total</b>	<b>26,402</b>	<b>27,347</b>	<b>28,118</b>	<b>28,652</b>	<b>29,493</b>
<b>Total expenses for Outcome 1</b>	<b>26,402</b>	<b>27,347</b>	<b>28,118</b>	<b>28,652</b>	<b>29,493</b>
	2025-26	2026-27			
<b>Average staffing level (number)</b>	112	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, and audit fees.

*Performance measures for Outcome 1***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 (i.e. 2025–29), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 Budget measures that have created new programs or materially changed existing programs are provided.

<b>Outcome 1 – Healthier, safer and more productive workplaces through improvements in Australian work health and safety and workers’ compensation arrangements.</b>		
<b>Program 1.1 – Reform of and improvements to Australian work health and safety and workers’ compensation arrangements</b>		
This program contributes to Outcome 1 by ensuring the innovative development of evidence-based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes		
<b>Key activities</b>	Our strategies for 2025–2029, as reported in the current corporate plan that relates to this program, are: <ul style="list-style-type: none"> <li>• Collaborate with the wider work, health and safety and workers’ compensation ecosystem to ensure diverse perspectives inform the work we do.</li> <li>• Drive regulatory change to protect workers from exposure to harmful substances, including respirable crystalline silica and asbestos.</li> <li>• Support a harmonised approach to the model WHS laws, including through undertaking a best practice review of the model WHS laws.</li> <li>• Respond to emerging WHS issues as work and workplaces continue to evolve.</li> <li>• Monitor the progress of and drive actions in the Australian Work Health and Safety Strategy 2023–2033.</li> <li>• Support the National Return to Work Strategy 2020–2030 and the actions to improve return to work outcomes for workers with a work-related injury or illness.</li> <li>• Support the collection, analysis and dissemination of national WHS and workers’ compensation data that will address identified knowledge gaps with practical and actionable outcomes.</li> <li>• Significantly enhance our research capability to ensure our policy advice on WHS and workers’ compensation is future focussed, and that the model WHS legislative framework remains current and can adapt to new technologies, industries, and ways of working.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected performance results</b>
Current Year 2025–26	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 2025–26 Operational Plan.  On track

Year	Performance measures	Expected performance results
	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
	The WHS regulatory framework is strengthened through evidence-based improvements to the model WHS laws, policies, guidance material and information.	Safe Work Australia grows the evidence base for WHS and workers' compensation through compiling and publishing: <ul style="list-style-type: none"> <li>• National dataset for compensation based statistics</li> <li>• Traumatic Injury Fatalities dataset</li> <li>• Comparative Performance Monitoring dataset</li> <li>• National Return to Work survey</li> <li>• Quad bikes dataset, and</li> <li>• the prosecutions repository.</li> </ul> Safe Work Australia delivers improvements to the model WHS laws, policies, guidance material and information by ensuring they are evidence based, contemporary and developed through our tripartite arrangements.  On track
	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.  On track
Year	Performance measures	Expected performance results
Budget Year 2026–27	Percentage of priority activities, as agreed by Safe Work Australia tripartite Members, completed during the year.	At least 75% of planned priority activities, as agreed by Safe Work Australia's tripartite Members, are completed.
	WHS ministers' agreement to matters relating to improving WHS and workers' compensation arrangements.	All matters requiring a decision sent to WHS Ministers receive a two-thirds majority agreement.
	Number of priority communications, data, consultation, engagement and research activities produced in accordance with our legislative functions.	To be determined during 2026–27, based on defining and then counting the number of priority communications, data, consultation, engagement and research activities produced. This information will establish a minimum service standard going forward. (c)

Year	Performance measures	Expected performance results
	Reach of priority communications, data, consultation, engagement and research activities produced in accordance with our legislative functions.	A baseline approach and definition is to be determined during 2026–27. (c)
Forward Estimates 2027–30	As per 2026–27	As per 2026–27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil.		

- (a) The 2026–27 performance measures have been revised to better align with Safe Work Australia’s key activities and strengthen the reliability and verifiability of performance information.
- (b) These measures replace the previous performance measures from 2025–26.
- (c) 2026–27 will be a baseline year, results from 2026–27 will inform final methodology and target setting for future years.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026–27 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 2026–27. The result is an estimated operating deficit of \$0.7 million.

Safe Work Australia is not expecting any major changes in its financial operations during 2026–27 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 2027 it is estimated Safe Work Australia will have a net asset balance of \$24.4 million with total assets of \$31.0 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 \$6.6 million. The largest liability component is for accrued employee entitlements of \$4.2 million.

Total assets and total liabilities are estimated to increase in 2027-28 as a result a new lease for the Safe Work Australia head office. There are no other major movements in estimated assets or liabilities in 2026–27 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**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	18,474	17,146	17,446	17,904	18,423
Suppliers	6,185	8,354	8,523	8,760	9,209
Depreciation and amortisation (a)	1,721	1,836	2,065	1,916	1,801
Finance costs	22	11	84	72	60
<b>Total expenses</b>	<b>26,402</b>	<b>27,347</b>	<b>28,118</b>	<b>28,652</b>	<b>29,493</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	13,021	13,417	13,737	14,083	14,565
Other	89	89	89	89	89
<b>Total own-source revenue</b>	<b>13,110</b>	<b>13,506</b>	<b>13,826</b>	<b>14,172</b>	<b>14,654</b>
<b>Net (cost of)/contribution by services</b>	<b>(13,292)</b>	<b>(13,841)</b>	<b>(14,292)</b>	<b>(14,480)</b>	<b>(14,839)</b>
Revenue from Government	12,670	13,104	13,416	13,753	14,227
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(622)</b>	<b>(737)</b>	<b>(876)</b>	<b>(727)</b>	<b>(612)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(622)</b>	<b>(737)</b>	<b>(876)</b>	<b>(727)</b>	<b>(612)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(622)</b>	<b>(737)</b>	<b>(876)</b>	<b>(727)</b>	<b>(612)</b>

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

Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>Total comprehensive income/(loss)</b>					
<b>- as per statement of Comprehensive Income</b>	<b>(622)</b>	<b>(737)</b>	<b>(876)</b>	<b>(727)</b>	<b>(612)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	711	<b>826</b>	965	816	701
plus: depreciation/amortisation expenses for ROU assets (b)	1,010	<b>1,010</b>	1,100	1,100	1,100
less: lease principal repayments (b)	1,099	<b>1,099</b>	1,189	1,189	1,189
<b>Net Cash Operating Surplus/ (Deficit)</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate 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)**

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	29,105	29,104	29,453	30,452	31,439
Trade and other receivables	977	978	979	980	993
<b>Total financial assets</b>	<b>30,082</b>	<b>30,082</b>	<b>30,432</b>	<b>31,432</b>	<b>32,432</b>
<b>Non-financial assets</b>					
Land and buildings	2,045	342	6,410	4,994	3,693
Property, plant and equipment	245	425	613	443	281
Other non-financial assets	167	167	167	167	167
<b>Total non-financial assets</b>	<b>2,457</b>	<b>934</b>	<b>7,190</b>	<b>5,604</b>	<b>4,141</b>
Assets held for sale					
<b>Total assets</b>	<b>32,539</b>	<b>31,016</b>	<b>37,622</b>	<b>37,036</b>	<b>36,573</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,082	1,082	1,082	1,082	1,082
Other payables	662	662	662	662	662
<b>Total payables</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>	<b>1,744</b>
<b>Interest bearing liabilities</b>					
Leases	1,757	658	7,469	6,280	5,091
<b>Total interest bearing liabilities</b>	<b>1,757</b>	<b>658</b>	<b>7,469</b>	<b>6,280</b>	<b>5,091</b>
<b>Provisions</b>					
Employee provisions	4,222	4,222	4,572	5,572	6,572
<b>Total provisions</b>	<b>4,222</b>	<b>4,222</b>	<b>4,572</b>	<b>5,572</b>	<b>6,572</b>
<b>Total liabilities</b>	<b>7,723</b>	<b>6,624</b>	<b>13,785</b>	<b>13,596</b>	<b>13,407</b>
<b>Net assets</b>	<b>24,816</b>	<b>24,392</b>	<b>23,837</b>	<b>23,440</b>	<b>23,166</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	6,957	7,270	7,591	7,921	8,259
Reserves	2,584	2,584	2,584	2,584	2,584
Retained surplus (accumulated deficit)	15,275	14,538	13,662	12,935	12,323
<b>Total parent entity interest</b>	<b>24,816</b>	<b>24,392</b>	<b>23,837</b>	<b>23,440</b>	<b>23,166</b>
<b>Total equity</b>	<b>24,816</b>	<b>24,392</b>	<b>23,837</b>	<b>23,440</b>	<b>23,166</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2026–27)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2026</b>					
Balance carried forward from previous period	15,275	2,584		6,957	24,816
Adjustment for changes in accounting policies					-
<b>Adjusted opening balance</b>	<b>15,275</b>	<b>2,584</b>	<b>-</b>	<b>6,957</b>	<b>24,816</b>
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(737)				(737)
<b>Total comprehensive income</b>	<b>(737)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(737)</b>
of which:					
Attributable to the Australian Government					-
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Departmental Capital Budget (DCB)				313	313
<b>Estimated closing balance as at 30 June 2027</b>	<b>14,538</b>	<b>2,584</b>	<b>-</b>	<b>7,270</b>	<b>24,392</b>
<b>Closing balance attributable to the Australian Government</b>	<b>14,538</b>	<b>2,584</b>	<b>-</b>	<b>7,270</b>	<b>24,392</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	12,670	13,104	13,416	13,753	14,227
Receipts from Government					
Sale of goods and rendering of services	13,021	13,416	13,736	14,082	14,552
Net GST received	1,191				
Other					
<b>Total cash received</b>	<b>26,882</b>	<b>26,520</b>	<b>27,152</b>	<b>27,835</b>	<b>28,779</b>
<b>Cash used</b>					
Employees	18,474	17,146	17,096	16,904	17,423
Suppliers	6,276	8,265	8,434	8,671	9,120
Net GST paid	793				
Interest payments on lease liability	22	11	84	72	60
<b>Total cash used</b>	<b>25,565</b>	<b>25,422</b>	<b>25,614</b>	<b>25,647</b>	<b>26,603</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,317</b>	<b>1,098</b>	<b>1,538</b>	<b>2,188</b>	<b>2,176</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	304	313	321	330	338
<b>Total cash used</b>	<b>304</b>	<b>313</b>	<b>321</b>	<b>330</b>	<b>338</b>
<b>Net cash from/(used by) investing activities</b>	<b>(304)</b>	<b>(313)</b>	<b>(321)</b>	<b>(330)</b>	<b>(338)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	304	313	321	330	338
<b>Total cash received</b>	<b>304</b>	<b>313</b>	<b>321</b>	<b>330</b>	<b>338</b>
<b>Cash used</b>					
Principal payments on lease liability	1,099	1,099	1,189	1,189	1,189
<b>Total cash used</b>	<b>1,099</b>	<b>1,099</b>	<b>1,189</b>	<b>1,189</b>	<b>1,189</b>
<b>Net cash from/(used by) financing activities</b>	<b>(795)</b>	<b>(786)</b>	<b>(868)</b>	<b>(859)</b>	<b>(851)</b>
<b>Net increase/(decrease) in cash held</b>	<b>218</b>	<b>(1)</b>	<b>349</b>	<b>999</b>	<b>987</b>
Cash and cash equivalents at the beginning of the reporting period	28,887	29,105	29,104	29,453	30,452
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>29,105</b>	<b>29,104</b>	<b>29,453</b>	<b>30,452</b>	<b>31,439</b>

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	304	313	321	330	338
<b>Total new capital appropriations</b>	<b>304</b>	<b>313</b>	<b>321</b>	<b>330</b>	<b>338</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	304	313	321	330	338
<b>Total items</b>	<b>304</b>	<b>313</b>	<b>321</b>	<b>330</b>	<b>338</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	304	313	321	330	338
<b>TOTAL</b>	<b>304</b>	<b>313</b>	<b>321</b>	<b>330</b>	<b>338</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	304	313	321	330	338
<b>Total cash used to acquire assets</b>	<b>304</b>	<b>313</b>	<b>321</b>	<b>330</b>	<b>338</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.6: Statement of departmental asset movements (Budget year 2026–27)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2026</b>					
Gross book value	1,280	732			2,012
Gross book value - ROU assets	8,181				8,181
Accumulated depreciation/ amortisation and impairment	(1,072)	(487)			(1,559)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,344)				(6,344)
<b>Opening net book balance</b>	<b>2,045</b>	<b>245</b>	<b>-</b>	<b>-</b>	<b>2,290</b>
<b>Capital asset additions</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation ordinary annual services (a)		313			313
<b>Total additions</b>	<b>-</b>	<b>313</b>	<b>-</b>	<b>-</b>	<b>313</b>
<b>Other movements</b>					
Depreciation/amortisation expense	(693)	(133)			(826)
Depreciation/amortisation on ROU assets	(1,010)				(1,010)
<b>Total other movements</b>	<b>(1,703)</b>	<b>(133)</b>	<b>-</b>	<b>-</b>	<b>(1,836)</b>
<b>As at 30 June 2027</b>					
Gross book value	1,280	1,045	-	-	2,325
Gross book value - ROU assets	8,181	-	-	-	8,181
Accumulated depreciation/ amortisation and impairment	(1,765)	(620)	-	-	(2,385)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,354)	-	-	-	(7,354)
<b>Closing net book balance</b>	<b>342</b>	<b>425</b>	<b>-</b>	<b>-</b>	<b>767</b>

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 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 2026–27)**

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

# Portfolio glossary

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

<b>Term</b>	<b>Meaning</b>
Liabilities	Liabilities represents amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency's assets.
Net annotated appropriation	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
Public Governance, Performance and Accountability Act 2013	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
AASB	Australian Accounting Standards Board
ACB	Administrated Capital Budget
ARC Act	<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>
ASSEA	Asbestos and Silica Safety and Eradication Agency (previously ASEA)
ASQA	Australian Skills Quality Authority
CBMS	Central Budget Management System
CCE	Corporate Commonwealth entities
CDAB	Collection Development and Acquisition Budget
Coal LSL	Coal Mining Industry (Long Service Leave Funding) Corporation
COPE	Commonwealth own-purpose expense
CRF	Commonwealth Revenue Fund
DCB	Departmental Capital Budget
DEWR	Department of Employment and Workplace Relations
Fair Work Act	<i>Fair Work Act 2009</i>
FEG	Fair Entitlements Guarantee
FSFYF	Foundation Skills for your Future
Fund	Seafarers Safety Net Fund
FWC	Fair Work Commission
GST	Goods and Services Tax
JSA	Jobs and Skills Australia
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
NCI	National Careers Institute
NSA	National Skills Agreement
NCS	National Skills Commission
NVETR Act	<i>National Vocational Education and Training Regulator Act 2011</i>
OHS(MI) Act	<i>Occupational Health and Safety (Maritime Industry) Act 1993</i>
OFWO	Office of the Fair Work Ombudsman
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PALM	Pacific Australia Labour Mobility scheme
PBRS	Parliamentary Business Resources Scheme
PB Statements	Portfolio Budget Statements
PEFO	Pre-election Economic and Fiscal Outlook
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>

PIAAC	Program for the International Assessment of Adult Competencies
PICS	Parliamentary Inquiry Compensation Scheme
PSM	Public Service Medal
Registered Organisation Act	<i>Fair Work (Registered Organisation) Act 2009</i>
ROU	Right of use
RTO	Registered Training Organisation
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
Seafarers Act	<i>Seafarers Rehabilitation and Compensation Act 1992</i>
SOETM	Services for Other Entities and Trust Moneys
SRC Act	<i>Safety, Rehabilitation and Compensation Act 1988</i>
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>