

PORTFOLIO ADDITIONAL ESTIMATES
STATEMENTS 2025–26

**EMPLOYMENT AND WORKPLACE RELATIONS
PORTFOLIO**

EXPLANATIONS OF ADDITIONAL ESTIMATES 2025–26

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



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 Portfolio Additional Estimates Statements in support of the 2025-26 Additional Estimates for the Employment and Workplace Relations Portfolio.

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'Amanda Rishworth', followed by a large, stylized circular flourish.

AMANDA RISHWORTH

Abbreviations and conventions

The following notations may be used:

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nfp	not for publication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

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

Enquiries

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

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

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

User guide

The purpose of the 2025–26 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2025–2026. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

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

Entity Additional Estimates Statements

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

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
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Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
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Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.
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Portfolio glossary

Explains key terms relevant to the Portfolio.

Index (Optional)

Alphabetical guide to the Statements

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Portfolio overview

Portfolio overview

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

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

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

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

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

Figure 1: Employment and Workplace Relations portfolio structure and outcomes

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

Fair Work Commission

Murray Furlong – General Manager

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

Office of the Fair Work Ombudsman

Anna Booth – Fair Work Ombudsman

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

Safe Work Australia

Marie Boland – Chief Executive Officer

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

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

Darlene Perks – Chief Executive Officer

Board of Directors – Accountable Authority

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

**Department of Employment
and Workplace Relations
Entity additional estimates
statements**

Department of Employment and Workplace Relations

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Department of Employment and Workplace Relations

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

The Government has announced several measures since the 2025–26 Budget impacting the Employment and Workplace Relations portfolio, including through the 2025–26 Mid-Year Economic and Fiscal Outlook (MYEFO), released on 17 December 2025. Measures announced focus on implementing election commitments including amendments to the *Fair Work Act 2009* (Fair Work Act) and delivering the Government’s costed plan to Build Australia’s Future – delivering priority housing and energy sector training programs and strengthening connections between local employers, job seekers and communities by delivering place-based Employment Services. Other measures announced by the Government include continued investments in gender equality and Closing the Gap.

Amendments to the Fair Work Act 2009

The Fair Work Amendment (Baby Priya’s) Act 2025 introduced a new principle into the Fair Work Act that unless employers and employees have expressly agreed otherwise, employer-funded paid parental leave must not be cancelled because a child is stillborn or dies. This upholds the ability of employers and employees to negotiate and agree conditions dealing with stillbirth and infant death.

The Fair Work Amendment (Protecting Penalty and Overtime Rates) Act 2025 amended the Fair Work Act to ensure the penalty and overtime rates of 2.6 million Australians who work public holidays, weekends, late nights and early mornings are protected by law. The legislation preserves penalty and overtime rates as fundamental entitlements within the modern awards safety net by ensuring these rates cannot be reduced or substituted in a way where workers lose out on their take-home pay.

Delivering Place-based Employment Services

The Government will provide \$2.5 million over 3 years from 2025–26 for the delivery of employment hubs in Victoria to connect local employers, job seekers and communities, including:

- \$1.5 million over 3 years from 2025–26 to establish an employment hub in Dandenong
- \$1.0 million over 2 years from 2025–26 to extend the Thrive Employment Hubs in Broadmeadows and Frankston, to be delivered as a joint initiative with the Victorian Government.

Building Australia’s Future – delivering priority housing and energy sector training

The Government will provide \$98.0 million over 3 years from 2025–26 to fund further support for training of skilled workers in the priority housing and new energy sectors in partnership with state and territory governments. Funding includes:

- \$78.0 million over 3 years from 2025–26 to establish a national Advanced Entry Trades Training program to fast-track qualifications of experienced trades people to help build more homes across Australia
- \$20.0 million over 3 years from 2025–26 to establish a National Training Centre in New Energy Skills to deliver specialised training to trades people and apprentices in priority new energy occupations, which will be partially funded by redirecting \$15.0 million of uncommitted funding under the Clean Energy Capital Investment Fund.

The Government will also adjust the Australian Apprenticeship Incentive System to target support to apprenticeships in Key Apprenticeship Program occupations including new energy and housing construction. This will achieve savings of \$0.8 million over 4 years from 2025–26, which will be redirected to other Government priorities in the Employment and Workplace Relations portfolio.

Closing the Gap – further investments

The Government will provide \$27.0 million over three years from 2026–27 (and an additional \$3.0 million in 2029–30) to expand the TAFE Technology Fund to support mobile vocational education and training delivery in remote First Nations communities.

Assuring the integrity of the Employment Services System

The Government will provide \$43.9 million over 4 years from 2025–26 (and \$1.0 million per year ongoing) to further assure the integrity of processes supporting mutual obligation requirements, support returning the Targeted Compliance Framework to lawful administration and provide targeted compensation through the Scheme for Compensation for Detriment caused by Defective Administration to people impacted by payment cancellation decisions which were not aligned with social security law.

Skills and Training – additional supports

Funding of \$10.0 million in 2025–26 will be provided to extend support for skills and training priorities. Funding includes:

- \$8.7 million in 2025–26 for Jobs and Skills Australia to continue to provide advice on Australia’s labour market, skills and training needs
- \$1.3 million in 2025–26 to continue work with states and territories on the National Skills Agreement.

The Government will also extend the Group Training Organisation Reimbursement Program for 4 months from 1 January 2026, aligning with final implementation timeframes.

Advancing Gender Equality in Gender-Segregated Industries

The Government will provide \$28.5 million over 3 years from 2025–26 to extend the Advancing Gender Equality in Gender Segregated Industries grant opportunity for an additional 2 years to 2028. This will support state and territory Trades and Labour Councils and peak employer organisations to continue to deliver initiatives to improve gender equality in gender segregated industries.

Workplace Relations – additional supports

The Government will provide additional funding to progress the Government’s workplace relations agenda. Funding includes:

- \$2.1 million over 4 years from 2025–26 (and \$0.6 million per year ongoing from 2029–30) to support implementation of the National Construction Industry Forum’s Blueprint for the Future
- \$1.9 million in 2025–26 for costs incurred for the administration of the Construction and General Division of the Construction, Forestry and Maritime Employees Union.

Employment and Workplace Relations - reprioritisation

The Government will achieve savings of \$31.7 million over 4 years from 2025–26 (and \$0.6 million per year ongoing) from within the Employment and Workplace Relations portfolio. Savings include:

- \$25.5 million over 2 years from 2025–26 by rescaling the Launch into Work program to prioritise small scale projects that work directly with employers
- \$3.0 million in 2025–26 from National Skills Agreement Policy initiatives' uncommitted funding by states and territories
- \$2.4 million over 4 years from 2025–26 (and \$0.6 million per year ongoing) by better aligning the Protected Action Ballot scheme with demand
- \$0.8 million in 2026–27 by temporarily reducing funding for the Performance Information for VET initiative under the National Training System Commonwealth Own Purpose Expenditure program.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Department of Employment and Workplace Relations at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024–25 financial statements.

Table 1.1: Department of Employment and Workplace Relations resource statement – Additional Estimates for 2025–26 as at February 2026

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25	2025-26	2025-26	2025-26
	\$'000	\$'000	\$'000	\$'000
Departmental				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	211,415	147,978	126,747	274,725
Departmental appropriation (c)(d)(e)	818,277	766,201	24,363	790,564
s74 External Revenue (f)	205,832	71,112	60,018	131,130
Departmental capital budget (g)(h)(i)	97,287	56,163	2,857	59,020
Annual appropriations - other services - non-operating (j)				
Prior year appropriations available (b)	7,804	11,958	1,730	13,688
Equity injection	69,831	24,527	-	24,527
Total departmental annual appropriations	1,410,446	1,077,939	215,715	1,293,654
Special accounts (k)				
Opening balance	11,039	11,039	(5,758)	5,281
Appropriation receipts (l)	2,532	2,526	-	2,526
Non-appropriation receipts	7,500	-	-	-
Total special accounts	21,071	13,565	(5,758)	7,807
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>				
	(2,532)	(2,526)	-	(2,526)
Total departmental resourcing	1,428,985	1,088,978	209,957	1,298,935

Table 1.1: Department of Employment and Workplace Relations resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25	2025-26	2025-26	2025-26
	\$'000	\$'000	\$'000	\$'000
Administered				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (m)	768,765	839,516	(399,201)	440,315
Outcome 1 (n)	1,848,889	1,992,903	82,118	2,075,021
Outcome 2 (n)	1,903,082	1,838,733	58,368	1,897,101
Outcome 3 (n)	95,306	82,664	15,044	97,708
Payments to corporate entities (o)(p)	6,679	6,030	-	6,030
Total administered annual appropriations	4,622,721	4,759,846	(243,671)	4,516,175
Special appropriations				
<i>Asbestos-related Claims Act 2005</i>	31,086	26,522	11,014	37,536
<i>Australian Apprenticeship Support Loans Act 2014</i>	187,953	281,908	(71,860)	210,048
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	267,666	266,743	10,492	277,235
<i>Fair Entitlements Guarantee Act 2012</i>	264,222	308,377	(5,002)	303,375
<i>Public Governance, Performance and Accountability Act 2013</i>	-	50	-	50
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	23,517	525	24,042
<i>VET Student Loans Act 2016</i>	241,796	292,972	(9,536)	283,436
Total administered special appropriations	1,017,703	1,200,089	(64,367)	1,135,722
Special accounts (k)				
Opening balance	11,369	12,012	175	12,187
Appropriation receipts (l)	5,914	6,539	-	6,539
Non-appropriation receipts	1,103	3,412	-	3,412
Adjustments	-	-	(4,150)	(4,150)
Total special account receipts	18,386	21,963	(3,975)	17,988
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(5,914)	(6,539)	-	(6,539)
<i>less payments to corporate entities from annual/special appropriations</i>	(62,745)	(56,279)	(11,329)	(67,608)
Total administered resourcing	5,590,151	5,919,080	(323,342)	5,595,738
Total resourcing for the Department of Employment and Workplace Relations	7,019,136	7,008,058	(113,385)	6,894,673
			<i>Actual</i>	
			2024-25	2025-26
Average staffing level (number)			4,106	4,138

Table 1.1: Department of Employment and Workplace Relations resource statement – Additional Estimates for 2025–26 as at February 2026 (continued)
Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25	2025-26	2025-26	2025-26
	\$'000	\$'000	\$'000	\$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)				
Department of Finance - <i>Parliamentary Business Resources Act 2017 (s59)</i>	504	508	-	508
Payments made by other entities on behalf of Department of Employment and Workplace Relations				
Services Australia	1,211	-	-	-
Receipts received from other entities for the provision of services (disclosed in s74 External Revenue section above)	96,267	57,210	5,887	63,097
Payments made to corporate entities within the Portfolio				
Comcare				
Annual Appropriation	6,679	6,240	(210)	6,030
Special appropriations - <i>Asbestos-related Claims Act 2005</i>	31,086	26,522	11,014	37,536
Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	23,517	525	24,042

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

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

(a) *Appropriation Act (No. 1) 2025–2026, Supply Act (No. 1) 2025–2026* and *Appropriation Bill (No. 3) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 1) 2024–2025* and *Appropriation Act (No. 3) 2024–2025*.

(b) Excludes \$21.483 million from the 2024–25 actual and \$22.898 million from the 2025–26 additional estimates that are withheld under section 51 (s51) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes Departmental Capital Budget (DCB).

(d) Excludes \$3.605 million from the 2024–25 actual that are withheld under section 51 of the PGPA Act.

(e) Estimate as at Budget includes estimates update in the 2025 Pre-Election Economic and Fiscal Outlook (PEFO) and measures published in the Explanatory Memorandum to the *Appropriation Bills (No. 1) 2025–2026*.

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

(g) Excludes \$3.676 million from the 2024–25 actual that are withheld under section 51 of the PGPA Act and includes \$7.839 million from 2025–26 estimates that are subject to administrative quarantine by Finance.

(h) Estimate as at Budget includes estimates update in the 2025 Pre-Election Economic and Fiscal Outlook.

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

(j) *Appropriation Act (No. 2) 2025–2026* and *Supply Act (No. 2) 2025–2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024–25 annual report and encompasses *Appropriation Act (No. 2) 2024–2025*.

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

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

(m) Excludes \$309.123 million from the 2024–25 actual and \$526.034 million from the 2025–26 additional estimate that are withheld under s51 of the PGPA Act.

(n) Includes \$5.414 million from 2025–26 estimates that are subject to administrative quarantine by Finance.

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

(p) Estimate as at Budget includes measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.

1.3 Department of Employment and Workplace Relations measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Department of Employment and Workplace Relations 2025–26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Receipt measures					
Building Australia's Future – delivering priority housing and energy sector training (a)	2.1				
Administered receipts		(2)	(8)	(14)	(20)
Departmental receipts		-	-	-	-
Total		(2)	(8)	(14)	(20)
Total receipt measures					
Administered		(2)	(8)	(14)	(20)
Departmental		-	-	-	-
Total		(2)	(8)	(14)	(20)
Payment measures					
Assuring the Integrity of the Employment Services System	1.1				
Administered payments		-	-	-	-
Departmental payments		4,322	18,966	-	-
Total		4,322	18,966	-	-
Permanent Migration Program – 2025–26 planning levels (b)	1.1				
Administered payments		-	-	7	4
Departmental payments		-	-	-	-
Total		-	-	7	4
Employment and Workplace Relations – reprioritisation	1.1,2.1,3.1				
Administered payments		(16,355)	(11,155)	(600)	(600)
Departmental payments		-	-	-	-
Total		(16,355)	(11,155)	(600)	(600)
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses (c)	1.1,2.1,3.1				
Administered payments		-	-	-	-
Departmental payments		(12,771)	(28,982)	(27,676)	(26,078)
Total		(12,771)	(28,982)	(27,676)	(26,078)
Building Australia's Future – delivering priority housing and energy sector training (d)	2.1				
Administered payments		(320)	22,057	(23,144)	(1,956)
Departmental payments		1,655	401	220	223
Total		1,335	22,458	(22,924)	(1,733)

Table 1.2: Department of Employment and Workplace Relations 2025–26 measures since the Budget (continued)

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Making more services available for Australians in myGov (e)(f)	2.1				
Administered payments		-	-	-	-
Departmental payments		239	666	-	-
Total		239	666	-	-
Skills and Training – additional supports	2.1				
Administered payments		-	-	-	-
Departmental payments		10,036	-	-	-
Total		10,036	-	-	-
Advancing Gender Equality in Gender Segregated Industries	3.1				
Administered payments		14,000	14,000	-	-
Departmental payments		157	31	335	-
Total		14,157	14,031	335	-
Workplace Relations – additional supports	3.1				
Administered payments		-	-	-	-
Departmental payments		2,215	575	583	590
Total		2,215	575	583	590
Total payment measures					
Administered		(2,675)	24,902	(23,737)	(2,552)
Departmental		5,853	(8,343)	(26,538)	(25,265)
Total		3,178	16,559	(50,275)	(27,817)

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

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

(b) The lead entity for measure titled *Permanent Migration Program – 2025–26 planning levels* is the Department of Home Affairs. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2025–26 under the Home Affairs portfolio.

(c) 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.

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

(e) The lead entity for measure titled *Making more services available for Australians in myGov* is Services Australia. This measure has been announced following the publication of the Mid-Year Economic and Fiscal Outlook 2025–26.

(f) Includes \$0.200 million in departmental capital funding in 2025–26 and \$0.606 million in departmental capital funding in 2026–27.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Department of Employment and Workplace Relations at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Administered					
Annual appropriations					
Employment and Workplace Relations – reprioritisation	1.1	(15,755)	(9,755)	-	-
Permanent Migration Program – 2025-26 planning levels		-	-	7	4
Movement of Funds (a)					
(net increase)	1.1	12,892	26,999	-	-
(net decrease)	1.1	(5,757)	(757)	-	-
Changes in Parameters					
(net increase)	1.1	39,564	62,049	66,710	55,776
(net decrease)	1.1	-	-	-	-
Other Variations					
(net increase)	1.1	55,116	30,609	25,546	27,174
(net decrease)	1.1	(3,942)	(28,043)	(46,914)	(58,129)
Net impact on appropriations for Outcome 1 (administered)		82,118	81,102	45,349	24,825

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Assuring the Integrity of the Employment Services System	1.1	4,322	18,966	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1	(7,280)	(16,810)	(16,052)	(15,386)
Movement of Funds (a)					
(net increase)	1.1	4,416	1,957	1,200	1,200
(net decrease)	1.1	(3,659)	(1,200)	(1,200)	(1,200)
Changes in Parameters					
(net increase)	1.1	-	-	834	421
(net decrease)	1.1	-	(432)	-	-
Other Variations					
(net increase)	1.1	4,174	268	271	274
(net decrease)	1.1	(80)	(140)	(141)	(143)
Net impact on appropriations for Outcome 1 (departmental)		1,893	2,609	(15,088)	(14,834)
Total net impact on appropriations for Outcome 1		84,011	83,711	30,261	9,991

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 2					
Administered					
Annual appropriations					
Building Australia's Future – delivering priority housing and energy sector training	2.1	(297)	22,152	(23,081)	(1,922)
Employment and Workplace Relations – reprioritisation	2.1	-	(800)	-	-
Movement of Funds (a)					
(net increase)	2.1	34,514	30,233	5,439	14,769
(net decrease)	2.1	(5,292)	(7,681)	(10,548)	(6,116)
Changes in Parameters					
(net increase)	2.1	574	4,092	4,118	4,979
(net decrease)	2.1	(287)	(2,064)	(1,735)	(2,158)
Other Variations					
(net increase)	2.1	29,220	61,705	56,842	60,678
(net decrease)	2.1	(64)	(1,084)	(783)	(4,064)
Special appropriations (including Special Accounts)					
Building Australia's Future – delivering priority housing and energy sector training	2.1	(239)	(970)	(642)	(348)
Changes in Parameters					
(net increase)	2.1, 2.2	-	-	-	-
(net decrease)	2.1, 2.2	(1,371)	(1,112)	(1,569)	(1,922)
Other Variations					
(net increase)	2.1, 2.2	2	8	6	3
(net decrease)	2.1, 2.2	(79,788)	(118,542)	(144,543)	(147,811)
Net impact on appropriations for Outcome 2 (administered)		(23,028)	(14,063)	(116,496)	(83,912)

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 2					
Departmental					
Annual appropriations					
Building Australia's Future – delivering priority housing and energy sector training	2.1	1,655	401	220	223
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	2.1	(4,214)	(9,274)	(8,856)	(8,084)
Making more services available for Australians in myGov	2.1	239	666	-	-
Skills and Training – additional supports	2.1	10,036	-	-	-
Movement of Funds (a)					
(net increase)	2.1	1,832	1,800	-	-
(net decrease)	2.1	(1,832)	-	-	-
Changes in Parameters					
(net increase)	2.1	-	-	492	241
(net decrease)	2.1	-	(256)	-	-
Net impact on appropriations for Outcome 2 (departmental)		7,716	(6,663)	(8,144)	(7,620)
Total net impact on appropriations for Outcome 2		(15,312)	(20,726)	(124,640)	(91,532)

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 3					
Administered					
Annual appropriations					
Advancing Gender Equality in Gender Segregated Industries	3.1	14,000	14,000	-	-
Employment and Workplace Relations – reprioritisation	3.1	(600)	(600)	(600)	(600)
Changes in Parameters					
(net increase)	3.1	1,044	1,042	1,112	1,105
(net decrease)	3.1	-	-	-	-
Other Variations					
(net increase)	3.1	-	-	-	-
(net decrease)	3.1	(4,314)	(9,929)	(6,054)	(7,178)
Special appropriations (including Special Accounts)					
Other Variations					
(net increase)	3.1, 3.2	22,031	15,407	13,541	11,763
(net decrease)	3.1, 3.2	(5,002)	(19,609)	(18,458)	(21,792)
Net impact on appropriations for Outcome 3 (administered)		27,159	311	(10,459)	(16,702)

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget (continued)

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 3					
Departmental					
Annual appropriations					
Advancing Gender Equality in Gender Segregated Industries	3.1	157	31	335	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	3.1	(1,277)	(2,898)	(2,768)	(2,608)
Workplace Relations – additional supports	3.1	2,215	575	583	590
Movement of Funds (a)					
(net increase)	3.1	2,348	-	-	-
(net decrease)	3.1	(2,348)	-	-	-
Changes in Parameters					
(net increase)	3.1	-	-	159	80
(net decrease)	3.1	-	(78)	-	-
Net impact on appropriations for Outcome 3 (departmental)		1,095	(2,370)	(1,691)	(1,938)
Total net impact on appropriations for Outcome 3		28,254	(2,059)	(12,150)	(18,640)

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

Additional estimates and other variations includes estimates published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026 in addition to Appropriation Bills (No. 3) 2025–26 and Appropriation Bills (No. 4) 2025–26.

(a) Includes reclassifications of funding.

1.5 Breakdown of additional estimates by appropriation bill

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

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1					
Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs (a)	1,813,998	1,992,903	2,075,021	107,572	(25,454)
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training (b)	1,845,964	1,838,733	1,897,101	64,316	(5,948)
Outcome 3					
Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces (c)	94,198	82,664	92,794	15,044	(4,914)
Total administered	3,754,160	3,914,300	4,064,916	186,932	(36,316)

Table 1.4: Appropriation Bill (No. 3) 2025–2026 (continued)

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs (d)(e)	475,734	467,124	472,203	8,738	(3,659)
Outcome 2					
Promote growth in economic productivity and social wellbeing through access to quality skills and training (e)(f)	353,124	270,915	282,845	13,762	(1,832)
Outcome 3					
Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces (g)(e)	86,706	82,493	84,865	4,720	(2,348)
Total departmental	915,564	820,532	839,913	27,220	(7,839)
Total administered and departmental	4,669,724	4,734,832	4,904,829	214,152	(44,155)

Note 1: 2024–25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Note 2: 2025–26 Budget includes estimates update in the 2025 Pre-Election Economic and Fiscal Outlook and measures published in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026.

(a) Reflects reduction of \$25.454 million to Appropriation Bill (No. 3) 2025–2026 due to measure titled *Employment and Workplace Relations – reprioritisation* of \$15.755 million and other variations of \$9.699 million.

(b) Reflects reduction of \$5.948 million to Appropriation Bill (No. 3) 2025–2026 due to other variations and movement of funds.

(c) Reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2025–2026* due to measure titled *Employment and Workplace Relations – reprioritisation* of \$0.600 million and other variations of \$4.314 million. Excludes \$0.500 million operational quarantine by Finance to *Appropriation Act (No. 1) 2025–2026*.

(d) Reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2025–2026* due to other variations of \$3.659 million.

(e) Departmental and Administered Capital Budgets (DCBs) are appropriated through Appropriation Acts (No. 1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The Appropriation Bill No. 3 includes a Departmental Capital Budget component of \$2.857 million.

(f) Reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2025–2026* due to other variations of \$1.832 million.

(g) Reflects reduction due to administrative quarantine by Finance to *Appropriation Act (No. 1) 2025–2026* due to other variations of \$2.348 million.

Section 2: Revisions to outcomes and planned performance

There have been no changes to performance measures resulting from decisions made since the 2025–26 Budget. For further information about the department’s performance measures see the Employment and Workplace Relations Portfolio Budget Statements 2025–26 and the Department of Employment and Workplace Relations Corporate Plan 2025–26.

2.1 Budgeted expenses Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1
Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No.1)					
jobactive (a)	(34)	-	-	-	-
Workforce Australia	1,256,190	1,529,471	1,564,556	1,521,711	1,547,682
Pacific Australia Labour Mobility (PALM)	3,686	6,328	6,756	6,756	6,756
Transition to Work	330,615	370,891	346,439	332,132	347,192
ParentsNext	19,581	-	-	-	-
Skills and Training Incentive (a)	(439)	-	-	-	-
Local Jobs Program	34,433	21,391	26,261	-	-
Y Careers	-	5,320	-	-	-
Parent Pathways	51,105	105,965	139,477	164,124	166,944
Reconnection, Employment and Learning Program	500	8,213	17,084	21,974	22,357
Supporting Workers Transition Through Energy System Changes	223	27,442	43,642	27,928	26,086
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	-	30	30	30	30
Administered total	1,695,860	2,075,051	2,144,245	2,074,655	2,117,047
Total expenses for program 1.1	1,695,860	2,075,051	2,144,245	2,074,655	2,117,047
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No.1)	1,695,860	2,075,021	2,144,215	2,074,625	2,117,017
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	-	30	30	30	30
Administered total	1,695,860	2,075,051	2,144,245	2,074,655	2,117,047
Departmental expenses					
Departmental appropriation	419,027	398,038	382,644	347,090	350,306
s74 External Revenue (b)	66,268	68,893	41,752	41,752	41,752
Expenses not requiring appropriation in the Budget year (c)	102,694	110,244	113,888	116,813	125,719
Departmental total	587,989	577,175	538,284	505,655	517,777
Total expenses for Outcome 1	2,283,849	2,652,226	2,682,529	2,580,310	2,634,824

Table 2.1.1 Budgeted expenses for Outcome 1 (continued)

Movement of administered funds between years (d)	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Revised	Forward	Forward	Forward
	expenses	estimated	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 1:					
Pacific Australia Labour Mobility (PALM)	(422)	422	-	-	-
Workforce Australia	(11,075)	2,070	9,005	-	-
Local Jobs Program	(80)	(5,677)	4,243	-	-
Parent Pathways	(5,000)	5,000	-	-	-
Supporting Workers Transition Through Energy System Changes	(12,994)	-	12,994	-	-
Y Careers	(5,320)	5,320	-	-	-
Total movement of administered funds	(34,891)	7,135	26,242	-	-
	2024-25	2025-26			
Average staffing level (number)	2,053	2,317			

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

(a) Recovery of overpaid claims.

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

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

(d) 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.

2.2 Budgeted expenses Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.					
Program 2.1: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)	1,705,950	1,890,036	1,550,075	1,396,919	1,480,710
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014</i>	47,983	293,248	37,244	39,230	39,164
Special accounts					
Unique Student Identifiers Special Account	5,914	6,008	6,128	6,262	6,401
Administered total	1,759,847	2,189,292	1,593,447	1,442,411	1,526,275
Total expenses for program 2.1	1,759,847	2,189,292	1,593,447	1,442,411	1,526,275
Program 2.2: VET Student Loans					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)	286	-	-	-	-
Special appropriations					
<i>VET Student Loans (a)</i>	113,154	1,186,941	136,626	124,053	128,666
Special accounts					
VSL Tuition Protection Fund Special Account	201	3,853	3,432	3,547	4,190
Administered total	113,641	1,190,794	140,058	127,600	132,856
Total expenses for program 2.2	113,641	1,190,794	140,058	127,600	132,856
Program 2.3: DEWR - Nuclear-powered Submarine Program					
Departmental expenses					
Departmental appropriation	1,166	1,857	-	-	-
Departmental total	1,166	1,857	-	-	-
Total expenses for program 2.3	1,166	1,857	-	-	-

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)	1,706,236	1,890,036	1,550,075	1,396,919	1,480,710
Special appropriations	161,137	1,480,189	173,870	163,283	167,830
Special accounts	6,115	9,861	9,560	9,809	10,591
Administered total	1,873,488	3,380,086	1,733,505	1,570,011	1,659,131
Departmental expenses					
Departmental appropriation (b)	281,074	252,481	222,121	211,091	206,830
s74 External Revenue (c)	44,451	51,171	31,012	31,012	31,012
Special accounts					
Unique Student Identifiers Special Account	7,313	2,526	2,538	2,577	2,608
Expenses not requiring appropriation in the Budget year (d)	40,475	43,592	35,028	32,129	32,129
Departmental total	373,313	349,770	290,699	276,809	272,579
Total expenses for Outcome 2	2,246,801	3,729,856	2,024,204	1,846,820	1,931,710

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
Movement of administered funds between years (e)	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 2:					
Remote Training Hubs Network	(7,569)	3,085	2,758	1,726	-
National Training System COPE	(8,514)	11,680	-	(1,566)	(1,600)
VET Data Streamlining	(12,596)	(2,878)	19,990	-	(4,516)
Jobs and Skills Councils	(2,340)	2,340	(1,800)	-	-
Jobs and Skills Australia	(3,028)	3,028	-	-	-
Skills for Education and Employment	(6,322)	-	(3,782)	2,037	8,067
NSA COPE - VET Workforce	(3,509)	-	3,509	-	-
NSA COPE - NSA Implementation	(1,700)	575	375	375	375
NSA COPE - Enhanced VET Data	(1,392)	12,341	(2,099)	(8,850)	-
NSA COPE - Foundation Skills	(4,576)	(2,414)	1,719	1,301	3,970
NSA COPE - Closing the Gap	(5,572)	1,465	1,882	(132)	2,357
Total movement of administered funds	(57,118)	29,222	22,552	(5,109)	8,653
	2024-25	2025-26			
Average staffing level (number)	1,437	1,380			

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

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

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

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

(d) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses and audit fees.

(e) 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

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<i>Sub-program 2.1.1 - Skills Development</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)					
Apprentice Connect Australia Providers	197,225	214,003	208,174	210,803	212,971
Australian Apprenticeships Incentives Program	233,993	106,534	5,088	-	-
Australian Apprenticeships Incentives System	871,737	1,033,292	799,160	685,482	794,464
Skills Checkpoint for Older Workers Program	1	-	-	-	-
Trades Recognition Australia	73,151	77,012	89,311	89,311	89,311
Migrant Skills Incentive	1	-	-	-	-
Special appropriations					
<i>Australian Apprenticeship Support Loans Act 2014 (a)</i>	47,983	293,248	37,244	39,230	39,164
Total component 2.1.1 expenses	1,424,091	1,724,089	1,138,977	1,024,826	1,135,910
<i>Sub-program 2.1.2 - Access to Training</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)					
Skills for Education and Employment	138,568	185,625	187,237	184,063	183,908
Remote Training Hubs Network	1,713	8,943	6,302	3,511	-
Total component 2.1.2 expenses	140,281	194,568	193,539	187,574	183,908

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

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Sub-program 2.1.3 - Support for the National Training System					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)					
Industry Workforce Training	3,941	2,453	2,532	2,772	2,905
Jobs and Skills Australia	5,146	8,948	-	-	-
National Careers Institute and Ambassador (b)	1,741	-	-	-	-
National Centre for Vocational Education Research	777	793	811	830	848
National Training System COPE	38,919	44,187	35,057	34,771	35,945
Skills Communication Campaign	4,379	-	-	-	-
VET Data Streamlining	7,785	10,344	27,220	7,388	3,027
VET Information Strategy	645	-	-	-	-
Jobs and Skills Councils	115,062	114,717	108,928	112,837	119,361
National Skills Passport	392	-	-	-	-
Building Women's Careers	9,250	19,250	18,000	8,000	-
Commonwealth Prac Payment	-	10,881	12,746	14,684	15,052
Tertiary Harmonisation	-	-	4,056	4,056	-
Total component 2.1.3 expenses	188,037	211,573	209,350	185,338	177,138
Sub-program 2.1.4 - Student Identifiers Special Account					
Unique Student Identifiers Special Account (c)(d)	5,914	6,008	6,128	6,262	6,401
Total component 2.1.4 expenses	5,914	6,008	6,128	6,262	6,401
Sub-program 2.1.5 - National Skills Agreement (NSA) COPE					
Annual administered expenses:					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)					
Closing the Gap	1,099	9,136	10,432	8,000	6,712
Foundation Skills	-	13,603	15,436	12,886	11,335
VET Workforce	425	6,381	9,509	6,000	3,000
Enhanced VET Data and Evidence	-	21,359	7,901	7,650	-
NSA Implementation	-	2,575	2,175	3,875	1,871
Total component 2.1.5 expenses	1,524	53,054	45,453	38,411	22,918
Total program 2.1 expenses	1,759,847	2,189,292	1,593,447	1,442,411	1,526,275

(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 that were moved from 2024–25 to 2025–26.

(b) Administered funding for the National Careers Institute and Ambassador subprogram is terminated in 2024–25. The department continues to have responsibility for national careers policy and advice.

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

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

Table 2.2.2: Program components of Outcome 2 (continued)

Program 2.2: VET Student Loans

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No. 1)					
VET FEE-HELP (VFH) Student Redress Scheme	286	-	-	-	-
Special appropriations					
VET Student Loans (a)(b)	113,154	1,186,941	136,626	124,053	128,666
Special account expenses					
VSL Tuition Protection Fund Special Account (c)	201	3,853	3,432	3,547	4,190
Total program 2.2 expenses	113,641	1,190,794	140,058	127,600	132,856

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

(b) Increased expenses in 2025–26 estimate incurred due to the one-off inclusion of the 20% loan reduction and the change in marginal repayments that were moved from 2024–25 to 2025–26.

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

2.3 Budgeted expenses Outcome 3

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

Table 2.3.1: Budgeted Expenses for Outcome 3

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

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 3.1: Workplace Support					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No.1)	76,498	92,794	88,890	76,441	54,338
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	267,982	277,235	277,235	277,235	277,235
<i>Fair Entitlements Guarantee Act 2012</i>	265,339	303,375	271,620	273,416	275,733
Administered total	609,819	673,404	637,745	627,092	607,306
Total expenses for program 3.1	609,819	673,404	637,745	627,092	607,306
Program 3.2: Workers' Compensation Payments					
Administered expenses					
Payments to corporate entities - Comcare	6,679	6,030	6,307	6,402	6,479
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	31,086	37,536	29,702	26,806	25,027
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,980	24,042	22,842	22,103	21,682
Administered total	62,745	67,608	58,851	55,311	53,188
Total expenses for program 3.2	62,745	67,608	58,851	55,311	53,188

Table 2.3.1: Budgeted Expenses for Outcome 3 (continued)

	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No.1)	76,498	92,794	88,890	76,441	54,338
Payments to corporate entities - Comcare	6,679	6,030	6,307	6,402	6,479
Special appropriations	589,387	642,188	601,399	599,560	599,677
Administered total	672,564	741,012	696,596	682,403	660,494
Departmental expenses					
Departmental appropriation	121,862	78,081	68,061	69,618	69,629
s74 External Revenue (a)	19,272	11,066	6,706	6,706	6,706
Expenses not requiring appropriation in the Budget year (b)	13,035	13,318	10,865	9,078	9,078
Departmental total	154,169	102,465	85,632	85,402	85,413
Total expenses for Outcome 3	826,733	843,477	782,228	767,805	745,907
<hr/>					
	2024-25	2025-26			
Average staffing level (number)	616	441			

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: Outcome 3 has no movement of funds since the Portfolio Budget Statements 2025–26. 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 and audit fees.

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

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses					
Ordinary annual services (Appropriation Act No. 1, Bill No. 3 and Supply Act No.1)					
Fair Entitlements Guarantee	16,519	25,193	29,186	32,397	27,794
International Labour Organization Subscription	14,397	14,733	14,731	14,731	14,731
Protected Action Ballots Scheme	336	1,000	1,000	1,000	1,000
Business research and innovation initiatives	1,500	503	-	-	-
Working women's centres assistance	9,657	9,660	9,660	8,000	8,000
Productivity, Education and Training Fund	19,187	19,188	19,188	19,188	1,688
Safe Work Australia member grants	1,725	1,125	1,125	1,125	1,125
Work Health and Safety Accreditation Scheme grant	6,000	-	-	-	-
Prohibition of Engineered Stone	285	-	-	-	-
Advancing gender equality in gender segregated industries grants	6,892	21,392	14,000	-	-
Special appropriations					
Coal Mining Industry (Long Service Leave) Administration Act 1992	267,982	277,235	277,235	277,235	277,235
Fair Entitlements Guarantee Act 2012	265,339	303,375	271,620	273,416	275,733
Total expenses for Program 3.1	609,819	673,404	637,745	627,092	607,306

Program 3.2: Workers' Compensation Payments

	2024-25 Actual expenses	2025-26 Revised estimated expenses	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses					
Payments to corporate entities - Comcare	6,679	6,030	6,307	6,402	6,479
Special appropriations					
Asbestos-related Claims Act 2005	31,086	37,536	29,702	26,806	25,027
Safety, Rehabilitation and Compensation Act 1988	24,980	24,042	22,842	22,103	21,682
Total expenses for Program 3.2	62,745	67,608	58,851	55,311	53,188

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

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

Table 3.1: Estimates of special account flows and balances

		Opening balance 2025-26 2024-25 Outcome	Receipts 2025-26 2024-25 \$'000	Payments 2025-26 2024-25 \$'000	Adjustments 2025-26 2024-25 \$'000	Closing balance 2025-26 2024-25 \$'000
Unique Student Identifiers Special Account - s80 PGPA Act 2013 (A, D)	2	5,281	8,534	(10,659)	-	3,156
<i>Unique Student Identifiers Special Account - s80 PGPA Act 2013</i>		11,039	15,946	(21,704)	-	5,281
VSL Tuition Protection Fund Special Account (A)	2	12,187	3,943	(2,791)	(4,150)	9,189
<i>VSL Tuition Protection Fund Special Account - s80 PGPA Act 2013</i>		11,369	1,103	(285)	-	12,187
Total special accounts 2024-25 Budget estimate		17,468	12,477	(13,450)	(4,150)	12,345
<i>Total special accounts 2024-25 actuals</i>		22,408	17,049	(21,989)	-	17,468

(A) = Administered
(D) = Departmental

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.2, Table 1.3, Table 1.4, and the actual results for the 2024–25 financial year.

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

3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	581,532	481,829	444,204	428,942	436,631
Suppliers	309,805	395,052	309,357	279,631	270,939
Depreciation and amortisation (a)	213,514	149,841	158,023	156,262	165,168
Finance costs	2,320	2,688	3,031	3,031	3,031
Write-down and impairment of assets	-	-	-	-	-
Losses from asset sales	8,301	-	-	-	-
Total expenses	1,115,472	1,029,410	914,615	867,866	875,769
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services (b)	129,992	131,130	79,470	79,470	79,470
Other revenue	1,889	2,113	2,113	2,113	2,113
Total own-source revenue	131,881	133,243	81,583	81,583	81,583
Gains					
Other gains	14,023	-	-	-	-
Total gains	14,023	-	-	-	-
Total own-source income	145,904	133,243	81,583	81,583	81,583
Net (cost of)/contribution by services	(969,568)	(896,167)	(833,032)	(786,283)	(794,186)
Revenue from Government	822,047	790,564	734,470	689,482	688,479
Surplus/(deficit) attributable to the Australian Government	(147,521)	(105,603)	(98,562)	(96,801)	(105,707)
Total comprehensive income/(loss)	(147,521)	(105,603)	(98,562)	(96,801)	(105,707)
Total comprehensive income/(loss) attributable to the Australian Government	(147,521)	(105,603)	(98,562)	(96,801)	(105,707)

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

Note: Impact of net cash appropriation arrangements

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(147,521)	(105,603)	(98,562)	(96,801)	(105,707)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	154,315	98,482	99,199	97,438	106,344
plus: depreciation/amortisation expenses for ROU assets (c)	59,199	51,359	58,824	58,824	58,824
less: lease principal repayments (c)	63,449	59,438	59,106	59,106	59,106
Net Cash Operating Surplus/ (Deficit)	2,544	(15,200)	355	355	355

Prepared on Australian Accounting Standards basis.

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

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

(c) Applies to leases under AASB 16 Leases.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,235	4,109	4,109	4,109	4,109
Trade and other receivables	333,799	297,270	295,401	294,763	294,502
Total financial assets	340,034	301,379	299,510	298,872	298,611
Non-financial assets					
Land and buildings (a)	256,848	295,064	199,147	189,149	179,151
Property, plant and equipment	42,777	49,284	54,294	53,346	52,398
Intangibles	290,595	292,059	277,800	228,962	171,695
Other non-financial assets	39,271	39,271	39,271	39,271	39,271
Total non-financial assets	629,491	675,678	570,512	510,728	442,515
Total assets	969,525	977,057	870,022	809,600	741,126
LIABILITIES					
Payables					
Suppliers	57,571	57,807	57,807	57,807	57,807
Other payables	30,546	30,026	29,670	29,289	29,133
Total payables	88,117	87,833	87,477	87,096	86,940
Interest bearing liabilities					
Leases	244,041	281,272	222,166	217,360	212,554
Total interest bearing liabilities	244,041	281,272	222,166	217,360	212,554
Provisions					
Employee provisions	163,185	163,359	163,093	162,836	162,731
Total provisions	163,185	163,359	163,093	162,836	162,731
Total liabilities	495,343	532,464	472,736	467,292	462,225
Net assets	474,182	444,593	397,286	342,308	278,901
EQUITY*					
Parent entity interest					
Contributed equity	911,570	987,585	1,038,840	1,080,663	1,122,963
Reserves	3,717	3,717	3,717	3,717	3,717
Retained surplus / (accumulated deficit)	(441,105)	(546,709)	(645,271)	(742,072)	(847,779)
Total parent entity interest	474,182	444,593	397,286	342,308	278,901
Total Equity	474,182	444,593	397,286	342,308	278,901

Prepared on Australian Accounting Standards basis.

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

(a) The 2026–27, 2027–28 and 2028–29 decrease is mainly due to reduction in property footprint as a result of consolidating the leases for the department.

Table 3.4: Departmental statement of changes in equity – summary of movement (Budget Year 2025–26)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(441,106)	3,717	-	911,571	474,182
Adjusted opening balance	(441,106)	3,717	-	911,571	474,182
Comprehensive income					
Other comprehensive income					-
Surplus/(deficit) for the period	(105,603)	-	-	-	(105,603)
Total comprehensive income	(105,603)	-	-	-	(105,603)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Distributions to owners					
Returns of capital:					
Distribution of equity	-	-	-	(2,125)	(2,125)
Contributions by owners					
Equity Injection	-	-	-	26,958	26,958
Departmental Capital Budget (DCB)	-	-	-	51,181	51,181
Sub-total transactions with owners	-	-	-	76,014	76,014
Estimated closing balance as at 30 June 2026	(546,709)	3,717	-	987,585	444,593
Closing balance attributable to the Australian Government	(546,709)	3,717	-	987,585	444,593

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	944,397	805,869	735,091	690,120	688,740
Receipts from Government	5,914	-	-	-	-
Sale of goods and rendering of services (a)	140,344	131,130	79,470	79,470	79,470
GST received	47,537	39,262	30,716	27,744	26,883
Other	3,355	-	-	-	-
Total cash received	1,141,547	976,261	845,277	797,334	795,093
Cash used					
Employees	554,019	482,172	444,826	429,580	436,892
Suppliers	284,222	392,623	307,164	277,438	268,826
GST paid	47,630	39,262	30,716	27,744	26,883
Interest payments on lease liability	2,320	2,688	3,031	3,031	3,031
s74 External Revenue transferred to the OPA	205,832	-	-	-	-
Other	-	80	80	80	-
Total cash used	1,094,023	916,825	785,817	737,873	735,632
Net cash from / (used by) operating activities	47,524	59,436	59,460	59,461	59,461
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	174,967	99,360	52,857	42,178	42,655
Total cash used	174,967	99,360	52,857	42,178	42,655
Net cash from / (used by) investing activities	(174,967)	(99,360)	(52,857)	(42,178)	(42,655)

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	185,379	99,362	52,503	41,823	42,300
Total cash received	185,379	99,362	52,503	41,823	42,300
Cash used					
Principal payments on lease liability	63,449	59,438	59,106	59,106	59,106
Other	-	2,125	-	-	-
Total cash used	63,449	61,563	59,106	59,106	59,106
Net cash from/(used by) financing activities	121,930	37,799	(6,603)	(17,283)	(16,806)
Net increase/(decrease) in cash held	(5,513)	(2,125)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	11,748	6,234	4,109	4,109	4,109
Cash and cash equivalents at the end of the reporting period	6,235	4,109	4,109	4,109	4,109

Prepared on Australian Accounting Standards basis.

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

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	97,287	51,181	43,080	41,823	42,300
Equity injections - Bill 2	69,831	24,527	8,175	-	-
Total new capital appropriations	167,118	75,708	51,255	41,823	42,300
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	167,118	75,708	51,255	41,823	42,300
Total Items	167,118	75,708	51,255	41,823	42,300
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	69,831	26,958	8,175	-	-
Funded by capital appropriation - DCB (b)	110,613	72,404	44,328	41,823	42,300
Funded internally from departmental resources (c)	355	355	355	355	355
TOTAL	180,799	99,717	52,858	42,178	42,655
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	180,799	99,717	52,858	42,178	42,655
Total cash used to acquire assets	180,799	99,717	52,858	42,178	42,655

Prepared on Australian Accounting Standards basis.

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

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

(c) Includes the following:

- sponsorship, subsidy, gifts or similar contribution;
- internally developed assets;
- proceeds from the sale of assets; and
- section 74 external receipts.

Table 3.7: Statement of departmental asset movements (2025–26 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	43,956	63,276	780,549	887,781
Gross book value - ROU assets	470,239	1,242	-	471,481
Accumulated depreciation/ amortisation and impairment	(14,728)	(21,213)	(489,954)	(525,895)
Accumulated depreciation/amortisation and impairment - ROU assets	(242,620)	(528)	-	(243,148)
Opening net book balance	256,847	42,777	290,595	590,219
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	26,958	26,958
By purchase - appropriation ordinary annual services (b)	5,000	14,291	53,111	72,402
By purchase - other - ROU assets	96,669	-	-	96,669
Total additions	101,669	14,291	80,069	196,029
Other movements				
Depreciation/amortisation expense	(12,093)	(7,784)	(78,605)	(98,482)
Depreciation/amortisation on ROU assets	(51,359)	-	-	(51,359)
Total other movements	(63,452)	(7,784)	(78,605)	(149,841)
As at 30 June 2026				
Gross book value	48,956	77,567	860,618	987,141
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)
Closing net book balance	295,064	49,284	292,059	636,407

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026, including Collection Development and Acquisition Budgets (CDABs).
 (b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Appropriation Bill (No. 3) 2025–2026 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	2,095,220	2,511,727	2,584,109	2,495,488	2,524,092
Subsidies	1,193,162	1,050,364	764,621	630,622	664,700
Personal benefits	564,838	835,681	765,638	780,205	854,730
Grants	236,090	267,594	245,534	221,411	192,015
Write-down and impairment of assets	145,925	1,463,175	155,593	144,032	147,947
Payments to corporate entities	6,679	67,608	58,851	55,311	53,188
Total expenses administered on behalf of Government	4,241,914	6,196,149	4,574,346	4,327,069	4,436,672
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	269,131	280,026	281,304	280,894	280,894
Total taxation revenue	269,131	280,026	281,304	280,894	280,894
Non-taxation revenue					
Revenue from contracts with customers	80,878	-	-	-	-
Interest	207,124	90,498	106,488	88,303	96,546
Other revenue	54,680	300,584	305,161	339,798	335,637
Total non-taxation revenue	342,682	391,082	411,649	428,101	432,183
Total own-source revenue administered on behalf of Government	611,813	671,108	692,953	708,995	713,077
Gains					
Other gains	13,154	81,588	(4,072)	(19,020)	(34,355)
Total gains administered on behalf of Government	13,154	81,588	(4,072)	(19,020)	(34,355)
Total own-sourced income administered on behalf of Government	624,967	752,696	688,881	689,975	678,722
Net cost of/(contribution by) services	3,616,947	5,443,453	3,885,465	3,637,094	3,757,950
Surplus/(deficit) before income tax	(3,616,947)	(5,443,453)	(3,885,465)	(3,637,094)	(3,757,950)
Surplus/(deficit) after income tax	(3,616,947)	(5,443,453)	(3,885,465)	(3,637,094)	(3,757,950)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	140,562	-	-	-	-
Total other comprehensive income	140,562	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(3,476,385)	(5,443,453)	(3,885,465)	(3,637,094)	(3,757,950)

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	12,198	5,586	6,754	7,928	7,928
Trade and other receivables	4,923,141	3,770,673	3,900,870	4,078,113	4,280,566
Other investments	513,091	513,091	513,091	513,091	513,091
Total financial assets	5,448,430	4,289,350	4,420,715	4,599,132	4,801,585
Non-financial assets					
Other non-financial assets	7,403	7,403	7,403	7,403	7,403
Total non-financial assets	7,403	7,403	7,403	7,403	7,403
Total assets administered on behalf of Government	5,455,833	4,296,753	4,428,118	4,606,535	4,808,988
LIABILITIES					
Payables					
Suppliers	65,264	65,251	65,251	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	2,101,527	2,068,343	2,072,415	2,091,435	2,125,790
Total payables	2,215,500	2,182,303	2,186,375	2,205,926	2,240,281
Total liabilities administered on behalf of Government	2,215,500	2,182,303	2,186,375	2,205,926	2,240,281
Net assets/(liabilities)	3,240,333	2,114,450	2,241,743	2,400,609	2,568,707

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	280	154,025	146,817	142,051	138,368
Taxes	269,131	280,026	281,304	280,894	280,894
GST received	210,862	251,173	258,411	249,496	252,409
Other	152,038	207,851	230,607	240,722	236,426
Total cash received	632,311	893,075	917,139	913,163	908,097
Cash used					
Grants	244,147	267,594	245,534	221,411	192,015
Subsidies paid	1,190,476	1,050,364	764,621	630,622	664,700
Personal benefits	548,971	835,681	765,638	780,205	854,730
Suppliers	2,161,397	2,511,727	2,584,109	2,494,957	2,524,092
Payments to corporate entities	6,679	67,608	58,851	55,311	53,188
GST paid	209,553	251,173	258,411	249,496	252,409
Other operating payments	-	3,614	-	-	-
Total cash used	4,361,223	4,987,761	4,677,164	4,432,002	4,541,134
Net cash from/(used by) operating activities	(3,728,912)	(4,094,686)	(3,760,025)	(3,518,839)	(3,633,037)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	203,047	247,528	250,685	257,487	259,927
Total cash received	203,047	247,528	250,685	257,487	259,927
Cash used					
Advances and loans made	425,563	476,470	502,250	533,434	552,938
Total cash used	425,563	476,470	502,250	533,434	552,938
Net cash from/(used by) investing activities	(222,516)	(228,942)	(251,565)	(275,947)	(293,011)
Net increase/(decrease) in cash held	(3,951,428)	(4,323,628)	(4,011,590)	(3,794,786)	(3,926,048)

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Cash and cash equivalents at beginning of reporting period	11,371	12,198	5,586	6,754	7,928
Cash from Official Public Account for:					
- Appropriations	4,802,063	5,206,668	4,918,097	4,713,455	4,838,004
<i>Total cash from Official Public Account</i>	<i>4,802,063</i>	<i>5,206,668</i>	<i>4,918,097</i>	<i>4,713,455</i>	<i>4,838,004</i>
Cash to Official Public Account for:					
- Appropriations	(849,808)	(889,652)	(905,339)	(917,495)	(911,956)
<i>Total cash to Official Public Account</i>	<i>(849,808)</i>	<i>(889,652)</i>	<i>(905,339)</i>	<i>(917,495)</i>	<i>(911,956)</i>
Cash and cash equivalents at end of reporting period	12,198	5,586	6,754	7,928	7,928

Prepared on Australian Accounting Standards basis.

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

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

Table 3.12: Statement of administered asset movements (2025–26 Budget year)

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

Portfolio glossary

Term	Meaning
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills No. 3 and No. 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No 2)]. These Bills are introduced to Parliament sometime after the Budget Bills.
Amortisation	An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time.
Annual Appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Assets	Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an agency.
Budget measure	A decision by the Cabinet or ministers that has resulted in a cost or savings to outlays.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one Consolidated Revenue Fund (CFR). The CFR is not a bank account. The Official Public Account reflects most of the operations of the CFR.
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 the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in the assets or increases in liabilities of an entity.
Fair value	Valuation methodology: The amount for which an asset could be exchanged or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair value can be affected by the conditions of the sale, market conditions and the intentions of the asset holder.
Forward estimates	A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.
Liabilities	Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of an agency's assets.
Net annotated appropriation	Section 74 Receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it received in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Official Public Account	The Australian Government maintains a group of bank accounts at the Reserve Bank of Australia, known as the Official Public Account (OPA), the aggregate balance of which represents its daily cash position.
Operating result	Equals revenue less expenses.
Outcomes	The Government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Portfolio Budget Statements	Statements prepared by portfolios to explain the budget appropriations in terms of outcomes.
<i>Public Governance, Performance and Accountability Act 2013</i>	The <i>Public Governance, Performance and Accountability Act 2013</i> replaced the <i>Financial Management and Accountability Act 1997</i> and the <i>Commonwealth Authorities and Companies Act 1977</i> as of 1 July 2014.
Receipts	The total of gross amount received by the Australian Government. Each receipt is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowing and Government Business Enterprise (GBE) dividends received.

Revenue	Total value of resources earned or received to cover the production of goods and services.
Sections 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 CFR 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
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>