



PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS 2013–14

EMPLOYMENT PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2013–14



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**SENATOR THE HON. ERIC ABETZ
LEADER OF THE GOVERNMENT IN THE SENATE
MINISTER FOR EMPLOYMENT
MINISTER ASSISTING THE PRIME MINISTER FOR THE PUBLIC SERVICE
LIBERAL SENATOR FOR TASMANIA**

Senator the Hon John Hogg
President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

The Hon Bronwyn Bishop MP
Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600


Dear Mr President
Dear Ms Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2013-14 Additional Estimates for the Employment portfolio.

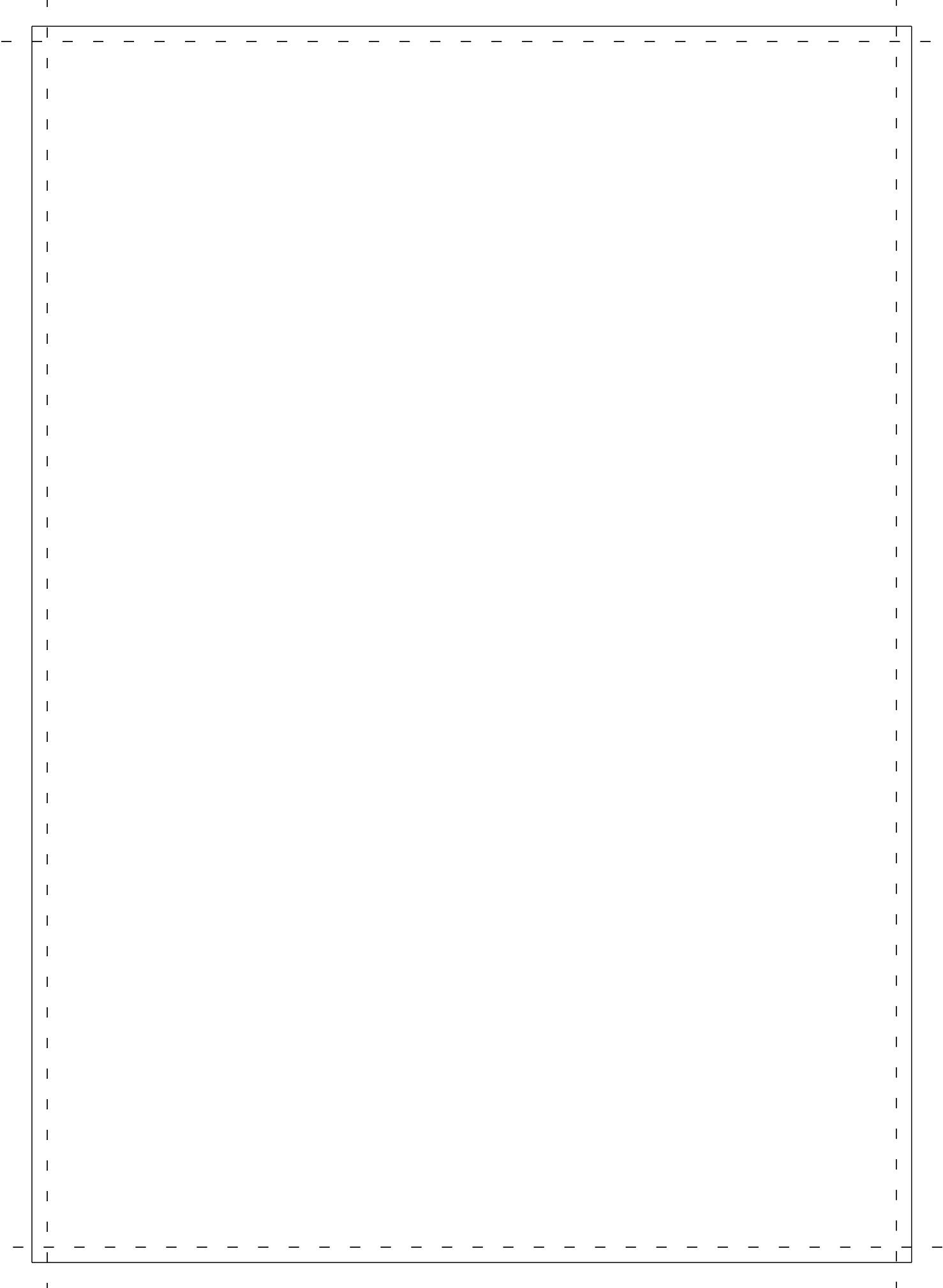
These statements have been developed, and are submitted to Parliament, as a statement on the funding requirements being sought for the portfolio.

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

Yours sincerely



ERIC ABETZ



Abbreviations and conventions

The following notations may be used:

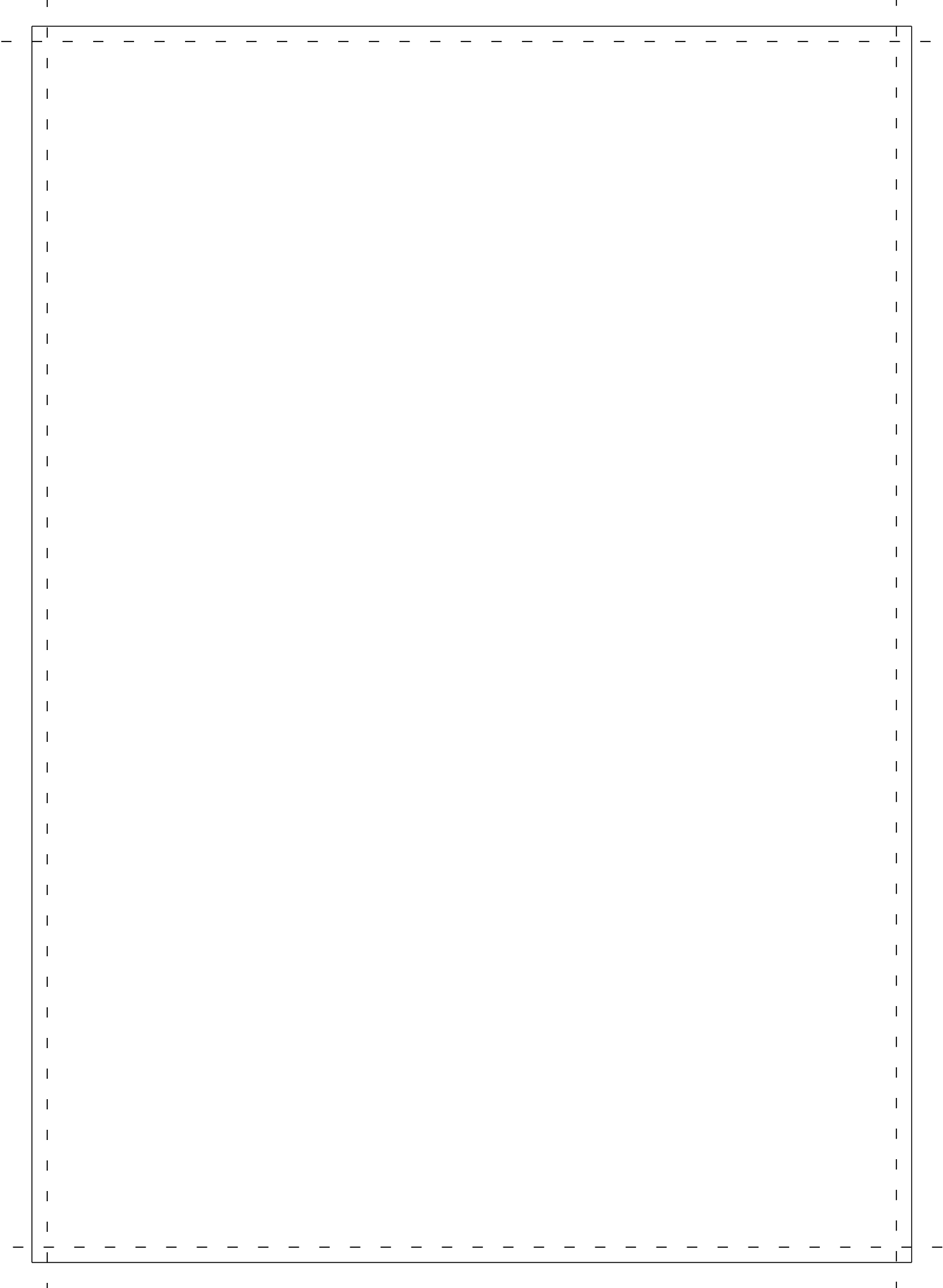
NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

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.

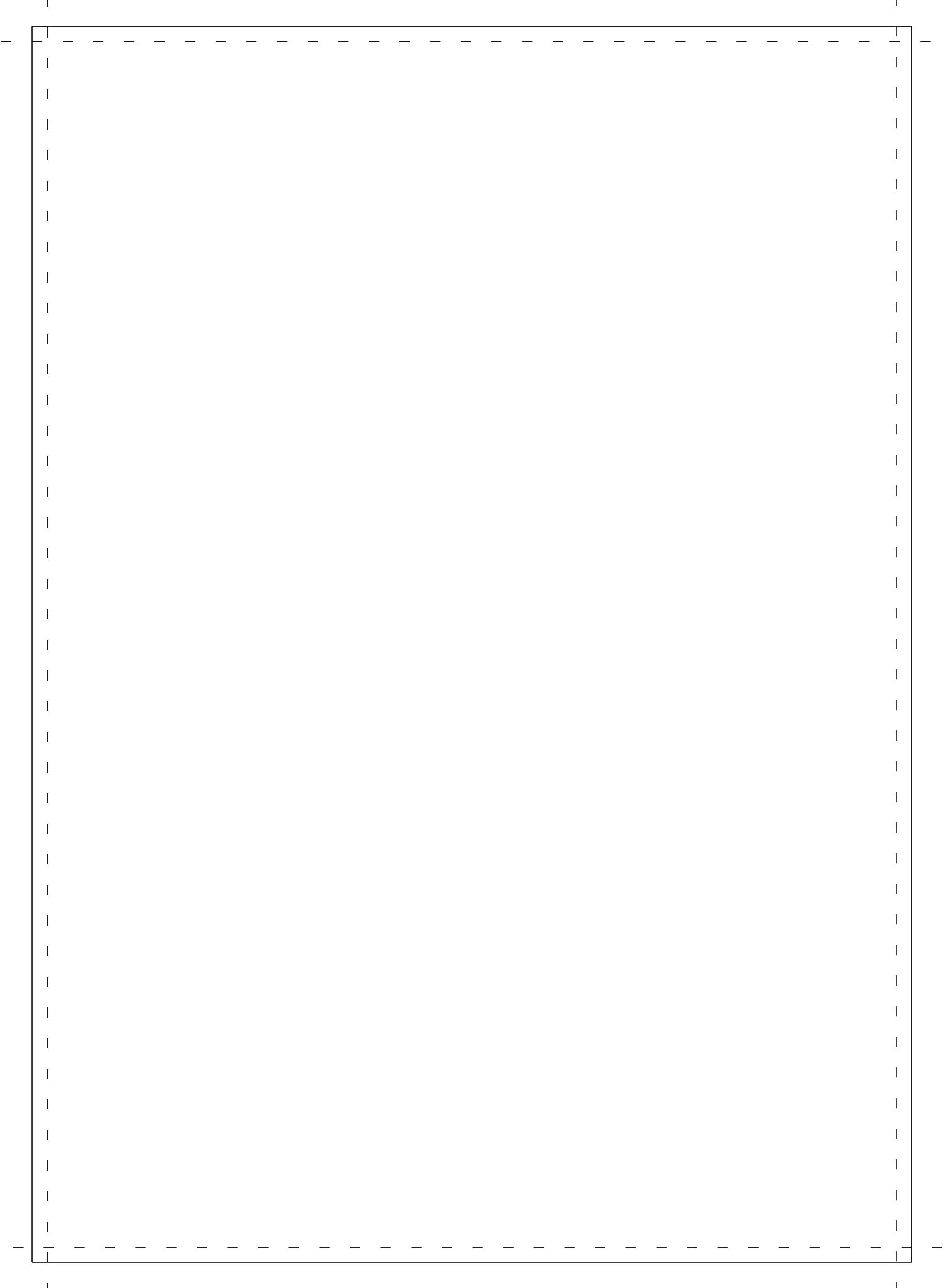
ENQUIRIES

Should you have any enquiries regarding this publication please contact Justine Potter, Chief Finance Officer in the Department of Employment on 13 33 97.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.



**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS**



USER GUIDE

The purpose of the 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 agencies within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Agency Resource Statement to inform Parliament of the revised estimate of the total resources available to an agency, 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 programmes supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2013-14. 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*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2013-14* is a mid-year budget report which provides updated information to allow the assessment of the Government's fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

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 agencies in the portfolio.

Agency Additional Estimates Statements

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

Section 1: Agency Overview and Resources

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

Section 2: Revisions to Outcomes and Planned Performance

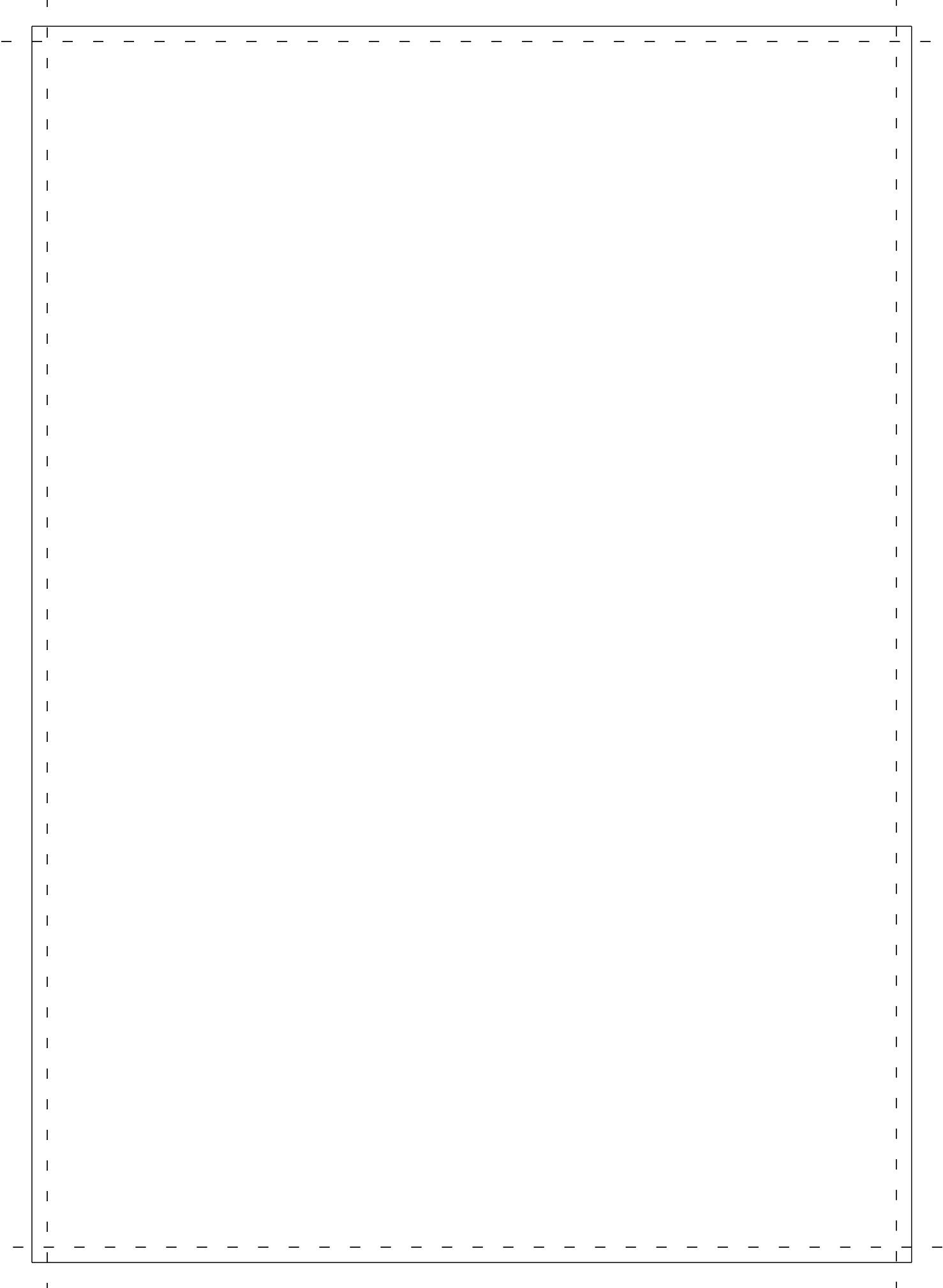
This section details **changes** to Government outcomes and/or **changes** to the planned performance of agency programmes.

Section 3: Explanatory Tables and Budgeted Financial Statements

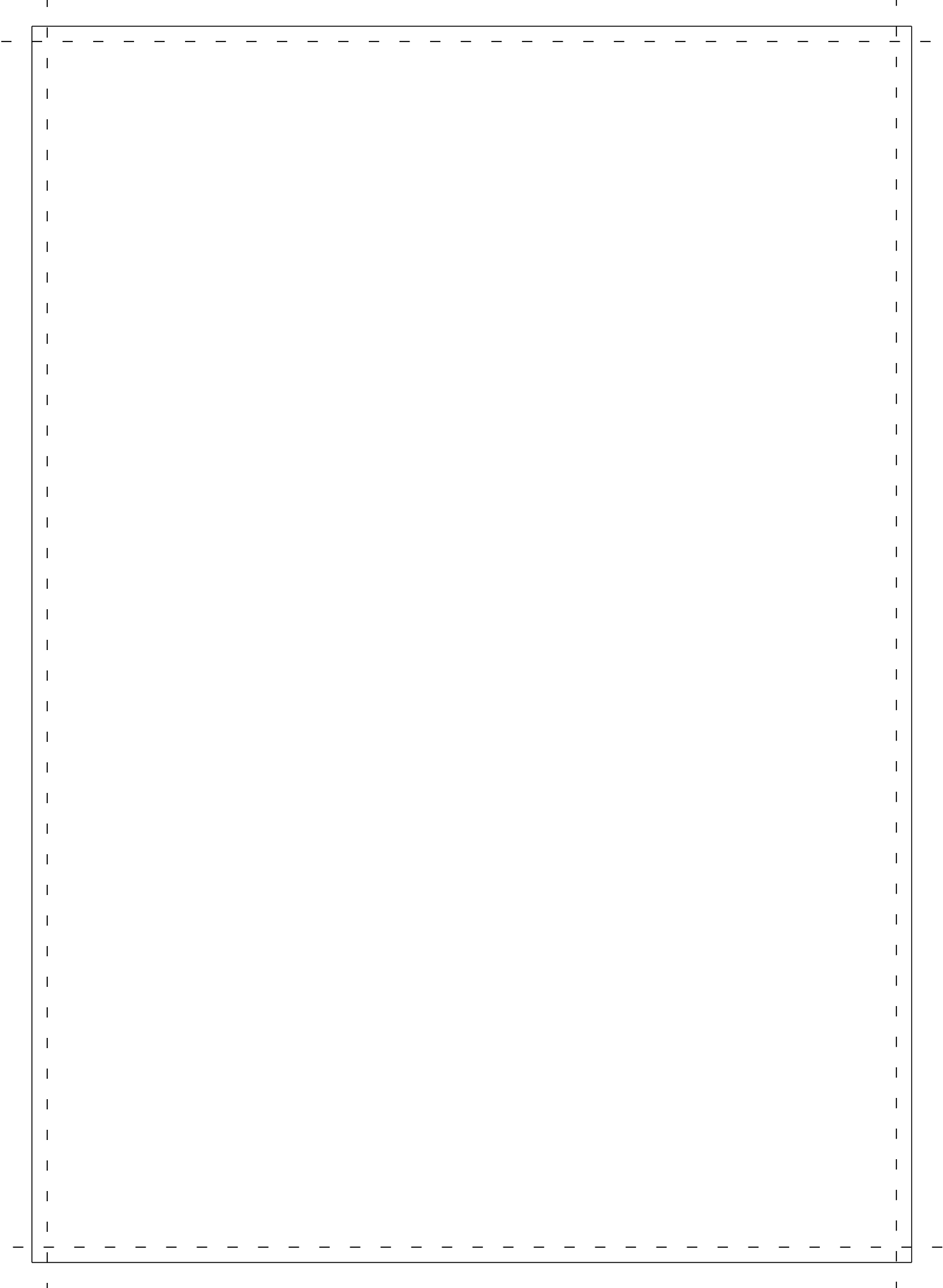
This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

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PORTFOLIO OVERVIEW



PORTFOLIO OVERVIEW

The Portfolio Additional Estimates Statements provide information about the Employment portfolio. Through its portfolio agencies, the Australian Government aims to improve the employment-related performance of enterprises in Australia. The Employment portfolio works with the state and territory governments, other Australian Government agencies and a range of service providers to provide high quality employment-related policy advice and services for the benefit of Australia.

Note that as a result of the September 2013 Administrative Arrangements Order, responsibility for programmes formerly managed by the Department of Education, Employment and Workplace Relations has been transferred to the Department of Education, the Department of Employment, the Department of the Prime Minister and Cabinet and the Department of Social Services.

A full outline of the Employment portfolio can be found at Figure 1.

Figure 1: Department of Employment Portfolio Structure and Outcomes

Senator the Hon Eric Abetz, Minister for Employment
The Hon Luke Hartsuyker MP, Assistant Minister for Employment

Department of Employment

Renée Leon PSM – Secretary

Outcome 1

Foster a productive and competitive labour market through employment policies and programmes that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.

Outcome 2

Facilitate jobs growth through policies that promote fair, productive and safe workplaces.

Asbestos Safety and Eradication Agency

Peter Tighe, Chief Executive Officer

Outcome

Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.

Comcare

Paul O’Connor, Chief Executive Officer

Outcome 1

The protection of the health, safety and welfare at work of workers covered by the Comcare scheme through education, assurance and enforcement.

Outcome 2

An early and safe return to work and access to compensation for injured workers covered by the Comcare scheme through working in partnership with employers to create best practice in rehabilitation and quick and accurate management of workers’ compensation claims.

Outcome 3

Access to compensation for people with asbestos-related diseases where the Commonwealth has a liability, through management of claims.

Fair Work Commission

Bernadette O'Neil, 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 staff awards, facilitate collective bargaining, approve agreements and deal with disputes

Office of the Fair Work Building Industry Inspectorate (Fair Work Building and Construction)

Nigel Hadgkiss, Director

Outcome

Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.

Office of the Fair Work Ombudsman

Natalie James, Ombudsman

Outcome

Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement.

Safe Work Australia

Michelle Baxter, Acting Chief Executive Officer

Outcome

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

Workplace Gender Equality Agency (Equal Opportunity for Women in the Workplace Agency)

Helen Conway, Director

Outcome

Promote and improve gender equality in Australian workplaces including the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.

Portfolio Resources

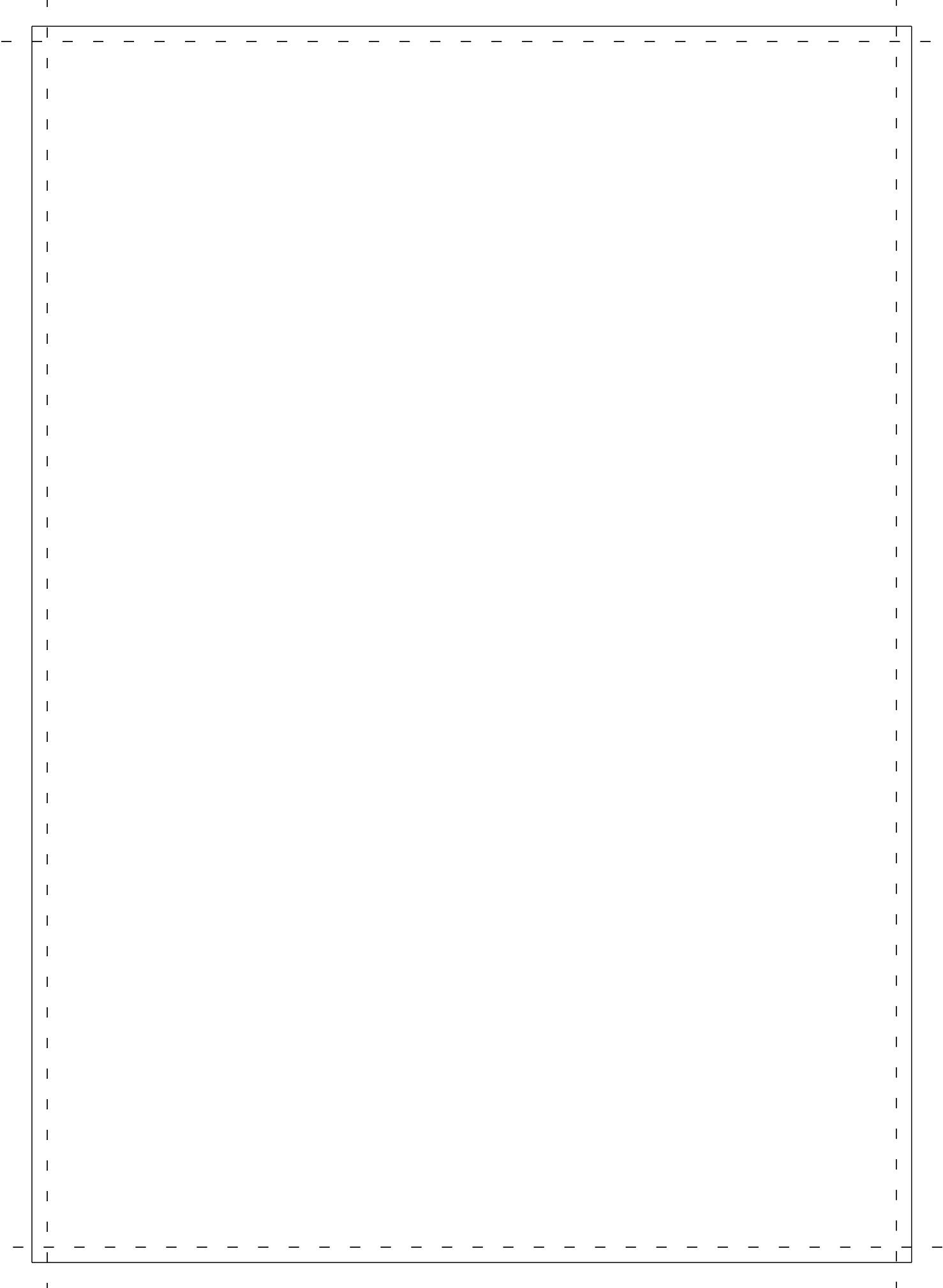
Table 1 shows for those agencies reporting in the PAES the additional resources provided to the portfolio in the 2013–14 budget year, by agency.

Table 1: Portfolio Resources 2013-14

	Appropriation			Receipts	Total
	Bill No. 3 \$m	Bill No. 4 \$m	Special \$m	\$m	\$m
Department of Employment					
Administered appropriations	14.3	3.0	329.7	-	347.0
Departmental appropriations	0.2	2.1	-	-	2.3
Total:	14.5	5.1	329.7	-	349.3
Asbestos Safety Eradication Agency					
Administered appropriations	-	-	-	-	-
Departmental appropriations	5.4	0.2	-	-	5.6
Total:	5.4	0.2	-	-	5.6
Comcare, The Safety Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority					
Administered appropriations	-	-	-	-	-
Departmental appropriations	1.4	-	-	558.9	560.4
Total:	1.4	-	-	558.9	560.4
Office of the Fair Work Building Industry Inspectorate					
Administered appropriations	-	-	-	-	-
Departmental appropriations	5.0	-	-	0.04	5.0
Total:	5.0	-	-	0.04	5.0
Portfolio total					920.3
Less amounts transferred within portfolio	-	-	-	-	-
Resources available within portfolio:					920.3

AGENCY ADDITIONAL ESTIMATES STATEMENTS

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DEPARTMENT OF EMPLOYMENT

Section 1: Agency Overview and Resources

1.1 STRATEGIC DIRECTION

The Department of Employment was created as a result of the Administrative Arrangements Order of 18 September 2013. The department's functions are all those employment and workplace relations functions, other than those relating to disability or indigenous programmes formerly managed by the Department of Education, Employment and Workplace Relations (DEEWR). Disability related functions and programmes transferred to the Department of Social Services and indigenous related functions and programmes transferred to the Department of the Prime Minister and Cabinet. Programmes published in the Portfolio Additional Estimates Statements under Outcomes 1 and 2 were previously reported under Outcomes 3 and 4 of the 2013–14 DEEWR Portfolio Budget Statements.

The department takes primary responsibility for the delivery of the Australian Government's agenda on employment and workplace relations. The work of the department assists employers to meet their workforce needs, supports job seekers to participate in the workforce and gain employment, and enables employers and employees to achieve safe, productive and fair workplaces. The department is working closely with stakeholders on a range of reviews to advance the Government's plan to create more jobs and increase productivity. The department continues to work with key partners to improve services for all Australians.

The Portfolio Additional Estimates Statements provide detail regarding new measures affecting the portfolio since the 2013–14 Budget and confirms those decisions previously published in the 2013 Economic Statement, 2013 Pre-Election Economic and Fiscal Outlook and 2013–14 Mid-Year Economic and Fiscal Outlook.

The major measures overseen by the department as a result of Additional Estimates include:

- **Australian Building and Construction Commission** (\$35 million over four years) to re-establish the Commission which will administer new guidelines or a legislative code on Commonwealth-procured construction projects consistent with similar state and territory government codes, and to restore building industry-specific laws modelled on those in the *Building and Construction Industry Improvement Act 2005*. Funding for the Commission will be redirected to the Fair Work Building Industry Inspectorate until the Commission is re-established.
- **Relocation Assistance to Take up a Job Programme** (\$16.6 million over five years) to assist long-term unemployed people to relocate to find employment. The Government will provide job seekers who have been unemployed for 12 months or more and meet other eligibility requirements up to \$6000 if they move to a regional area to take up a job or \$3000 if they move to a metropolitan

Agency Additional Estimates Statements – Department of Employment

area. An additional \$3000 may also be made available for families with dependent children.

- **Job Commitment Bonus** (\$157.1 million over five years) to assist long-term unemployed young people to obtain employment. From 1 July 2014, job seekers aged 18 to 30 who have been unemployed for 12 months or more and who are receiving Newstart or Youth Allowance (Other) will be eligible for a \$2500 payment if they obtain employment and remain off Newstart or Youth Allowance (Other) for a continuous period of 12 months. Job seekers will receive a further \$4000 if they remain in employment and off Newstart or Youth Allowance (Other) for an additional 12 months (a total of 24 months of continuous employment).
- **Seniors Employment Incentive Payment** (\$197.5 million over five years) to establish a wage subsidy for mature age job seekers. The Government will provide payments of \$3250 to employers who hire mature workers (aged 50 years or older) who have been receiving income support for at least six months. Payments made to employers will commence after the job seeker has been employed for at least six months.
- **Tasmanian Jobs Programme Trial** (\$6.9 million over three years) to establish a wage subsidy pilot for Tasmanian job seekers. The programme will provide up to 2000 one-off payments of \$3250 to Tasmanian businesses that hire an eligible job seeker and continues to employ them on a full-time basis for a period of at least six months.
- **Asbestos Safety and Eradication Agency** commenced operations on 1 July 2013 to work with all levels of government, unions, industry and community support groups to implement a National Plan for Asbestos Awareness and Management.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for the Department of Employment at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013-14 Budget year, including variations through Appropriation Bill No. 3 and No. 4, Special Appropriations and Special Accounts.

Agency Additional Estimates Statements – Department of Employment

Table 1.1: Department of Employment Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014

	Estimate as at Budget ⁺	Proposed Additional Estimate ⁼	Total estimate at Additional Estimates	Total available appropriation
	2013- 14 \$'000	2013- 14 \$'000	2013- 14 \$'000	2012- 13 \$'000
Ordinary annual services ¹				
Departmental appropriation				
Prior year departmental appropriation ²	-	-	-	-
Departmental appropriation ³	-	233,489	233,489	-
s31 Relevant agency receipts ⁴	-	5,270	5,270	-
Total	-	238,759	238,759	-
Administered expenses				
Outcome 1	-	1,457,431	1,457,431	-
Outcome 2	-	33,550	33,550	-
Payments to CAC Act bodies	-	1,433	1,433	-
Total	-	1,492,414	1,492,414	-
Total ordinary annual services A	-	1,731,173	1,731,173	-
Departmental non- operating				
Equity injections	-	2,127	2,127	-
Total	-	2,127	2,127	-
Administered non- operating				
Administered assets and liabilities	-	2,967	2,967	-
Total	-	2,967	2,967	-
Total other services B	-	5,094	5,094	-
Total available annual appropriations	-	1,736,267	1,736,267	-
Special appropriations				
Special appropriations limited by criteria/entitlement				
<i>Coal Mining Industry (Long Service Leave Funding) Act 1992</i>	-	130,388	130,388	-
<i>Safety, Rehabilitation and Compensation Act 1988</i>	-	30,381	30,381	-
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	-	9,858	9,858	-
<i>Fair Entitlements Guarantee Act 2012</i>	-	159,094	159,094	-
Total special appropriations C	-	329,721	329,721	-
Total appropriations excluding Special Accounts	-	2,065,988	2,065,988	-

Agency Additional Estimates Statements – Department of Employment

Table 1.1: Department of Employment Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014 (continued)

	Estimate as at Budget ⁺	Proposed Additional Estimate =	Total estimate at Additional Estimates	Total available appropriation
	2013- 14 \$'000	2013- 14 \$'000	2013- 14 \$'000	2012- 13 \$'000
Special Accounts				
Opening balance ⁵	-	-	-	-
Total Special Account D	-	-	-	-
Total resourcing				
A+B+C+D	-	2,065,988	2,065,988	-
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	(1,433)	(1,433)	-
Total net resourcing for agency	-	2,064,555	2,064,555	-

1 Appropriation Act (No. 1) 2013-14 and Appropriation Bill (No. 3) 2013-14

2 Estimated adjusted balance carried from previous year for annual appropriations

3 Includes an amount of \$19.7m in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts - estimate

5 Estimated opening balance for Special Accounts (less 'Special Public Money' held in a Services for Other Entities and Trust Moneys Special Accounts (SOETM)). For further information on Special Accounts see Table 3.1.1.

Reader note: All figures are GST exclusive.

Agency Additional Estimates Statements – Department of Employment

Table 1.1: Department of Employment Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014 (continued)

Third Party Payments from and on behalf of other agencies

	Estimate at Budget	Estimate at Additional Estimates
	2013- 14	2013- 14
	\$'000	\$'000
Payments made on behalf of other agencies (disclosed in the respective Agency Resource Statement)	-	370,244
Receipts received from other agencies for the provision of services (disclosed above within Departmental section 31)	-	5,270
Payments made to CAC Act bodies within the Portfolio Comcare		
Annual Appropriation Bill 1- Outcome 2	-	1,433

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2013-14 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Agency 2013–14 Measures since Budget

	Program	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures					
Public Services efficiencies ^{1,2}	All				
Administered expenses		-	-	-	-
Departmental expenses		(137)	(591)	(1,304)	(1,807)
Total		(137)	(591)	(1,304)	(1,807)
Reforms to the APS management and efficient procurement of agency software ²	All				
Administered expenses		-	-	-	-
Departmental expenses		(1,009)	(1,482)	(2,195)	(1,807)
Total		(1,009)	(1,482)	(2,195)	(1,807)
Efficiency Dividend - temporary increase in rate ²	All				
Administered expenses		-	-	-	-
Departmental expenses		-	(3,624)	(8,025)	(12,594)
Total		-	(3,624)	(8,025)	(12,594)
Community Development and Employment Projects — extension	1.1				
Administered expenses		(1,300)	-	-	-
Departmental expenses		-	-	-	-
Total		(1,300)	-	-	-
Ford Australia — assistance to workers	1.1				
Administered expenses		665	917	916	916
Departmental expenses		285	448	452	456
Total		950	1,365	1,368	1,372
Mature Age Participation — job seeker assistance — early cessation	1.1				
Administered expenses		-	-	(10,346)	-
Departmental expenses		-	-	(331)	-
Total		-	-	(10,677)	-
Migrant Communities' Employment Fund ³	1.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Tasmanian forestry workers assistance project - extension ⁴	1.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-

Agency Additional Estimates Statements – Department of Employment

Table 1.2: Agency 2013–14 Measures since Budget (continued)

	Program	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
2013-14 Humanitarian Programme ⁵	1.1				
Administered expenses		(4,336)	(9,114)	(8,951)	(8,967)
Departmental expenses		-	-	-	-
Total		(4,336)	(9,114)	(8,951)	(8,967)
Addressing the Backlog and Reintroducing Temporary Protection Visas ⁴	1.1				
Administered expenses		1,692	-	-	-
Departmental expenses		-	-	-	-
Total		1,692	-	-	-
Experience+ Job Bonus — cessation	1.1				
Administered expenses		-	(2,500)	(2,500)	(2,500)
Departmental expenses		-	(268)	(266)	(265)
Total		-	(2,768)	(2,766)	(2,765)
Green Army - establishment ⁶	1.1				
Administered expenses		-	-	-	-
Departmental expenses		14	-	-	-
Total		14	-	-	-
Job Commitment Bonus — establishment	1.1				
Administered expenses		-	10	29,376	54,835
Departmental expenses		142	397	395	393
Total		142	407	29,771	55,228
Mature Age Participation — job seeker assistance — cessation	1.1				
Administered expenses		(3,000)	(7,400)	-	-
Departmental expenses		(20)	(329)	-	-
Total		(3,020)	(7,729)	-	-
Relocation Assistance to Take up a Job programme — establishment	1.1				
Administered expenses		-	3,317	3,819	3,519
Departmental expenses		13	359	357	216
Total		13	3,676	4,176	3,735
Seniors Employment Incentive Payment — establishment	1.1				
Administered expenses		-	17,818	59,499	58,825
Departmental expenses		339	556	553	411
Total		339	18,374	60,052	59,236
Tasmanian Jobs programme — pilot	1.1				
Administered expenses		98	4,217	727	-
Departmental expenses		72	269	268	-
Total		170	4,486	995	-

Agency Additional Estimates Statements – Department of Employment

Table 1.2: Agency 2013-14 Measures since Budget (continued)

	Program	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Total expense measures					
Administered		(6,181)	7,265	72,540	106,628
Departmental		(301)	(4,265)	(10,096)	(14,997)
Total		(6,482)	3,000	62,444	91,631
Capital measures					
Green Army - establishment ⁶	1.1				
Administered capital		-	-	-	-
Departmental capital		264	-	-	-
Total		264	-	-	-
Relocation Assistance to Take up a Job programme — establishment	1.1				
Administered capital		-	-	-	-
Departmental capital		258	-	-	-
Total		258	-	-	-
Seniors Employment Incentive Payment — establishment	1.1				
Administered capital		-	-	-	-
Departmental capital		514	-	-	-
Total		514	-	-	-
Tasmanian Jobs Programme — pilot	1.1				
Administered capital		-	-	-	-
Departmental capital		138	-	-	-
Total		138	-	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		1,174	-	-	-
Total		1,174	-	-	-

- 1 This is a measure announced in the 2013-14 Budget but not previously reported in a portfolio statement.
- 2 The savings shown for the measure are shared across the Department of Employment, Department of the Prime Minister and Cabinet and the Department of Social Services, following the Administrative Arrangements Order of 18 September 2013.
- 3 This measure was originally announced in the 2013 Economic Statement and has been fully reversed by a cessation measure announced in the 2013-14 Mid-Year Economic and Fiscal Outlook. The above dashes reflect that the measure has no fiscal impact as it has ceased.
- 4 This measure was originally announced in the 2013 Pre-Election Economic and Fiscal Outlook and has been fully reversed by a cessation measure announced in the 2013-14 Mid-Year Economic and Fiscal Outlook. The above dashes reflect that the measure has no fiscal impact as it has ceased.
- 5 The lead agency for the measure is the Department of Immigration and Border Protection. The full measure description and package details appear in MYEFO under the Immigration and Border Protection portfolio.
- 6 The lead agency for the measure is the Department of Environment. The full measure description and package details appear in MYEFO under the Environment portfolio.

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department of Employment at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Agency Additional Estimates Statements – Department of Employment

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2013–14 Budget

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
All Outcomes					
Decrease in estimates (departmental)					
Public Services efficiencies	All	(137)	(591)	(1,304)	(1,807)
Reforms to the APS management and efficient procurement of agency	All	(1,009)	(1,482)	(2,195)	(1,807)
Efficiency Dividend - temporary increase in rate	All	-	(3,624)	(8,025)	(12,594)
Net impact on estimates for All Outcomes (departmental)		(1,146)	(5,697)	(11,524)	(16,208)
Outcome 1					
Increase in estimates (administered)					
Ford Australia — assistance to workers	1.1	665	917	916	916
Addressing the Backlog and Reintroducing Temporary Protection Visas	1.1	1,692	-	-	-
Job Commitment Bonus — establishment	1.1	-	10	29,376	54,835
Relocation Assistance to Take up a Job programme — establishment	1.1	-	3,317	3,819	3,519
Seniors Employment Incentive Payment — establishment	1.1	-	17,818	59,499	58,825
Tasmanian Jobs programme — Pilot	1.1	98	4,217	727	-
Migrant Communities' Employment Fund	1.1	3,000	3,000	-	-
Tasmanian forestry workers assistance project - extension	1.1	-	1,200	1,200	-
Decrease in estimates (administered)					
Community Development and Employment Projects - extension	1.1	(1,300)	-	-	-
Mature Age Participation — job seeker assistance — early cessation	1.1	-	-	(10,346)	-
2013-14 Humanitarian Programme Experience+ Job Bonus — cessation	1.1	(4,336)	(9,114)	(8,951)	(8,967)
Mature Age Participation — job seeker assistance — cessation	1.1	(3,000)	(7,400)	-	-
Migrant Communities' Employment Fund	1.1	(3,000)	(3,000)	-	-
Tasmanian forestry workers assistance project - extension	1.1	-	(1,200)	(1,200)	-
Net impact on estimates for Outcome 1 (administered)		(6,181)	7,265	72,540	106,628

Agency Additional Estimates Statements – Department of Employment

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2013–14 Budget (continued)

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Increase in estimates (departmental)					
Ford Australia — assistance to workers	1.1	285	448	452	456
Green Army - establishment	1.1	14	-	-	-
Job Commitment Bonus — establishment	1.1	142	397	395	393
Relocation Assistance to Take up a Job programme — establishment	1.1	13	359	357	216
Seniors Employment Incentive Payment — establishment	1.1	339	556	553	411
Tasmanian Jobs programme — pilot	1.1	72	269	268	-
Migrant Communities' Employment	1.1	365	235	-	-
Decrease in estimates (departmental)					
Mature Age Participation — job seeker assistance — early cessation	1.1	-	-	(331)	-
Experience+ Job Bonus — cessation	1.1	-	(268)	(266)	(265)
Mature Age Participation — job seeker assistance — cessation	1.1	(20)	(329)	-	-
Migrant Communities' Employment Fund	1.1	(365)	(235)	-	-
Net impact on estimates for Outcome 1 (departmental)		845	1,432	1,428	1,211

Agency Additional Estimates Statements – Department of Employment

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 1					
Increase in estimates (administered)					
Self-Balancing Transfers	1.1	3,665	1,420,618	1,436,181	1,380,458
Section 32 Transfers	1.1,1.2, 1.3,1.4	1,462,312	-	-	-
Net impact on estimates for Outcome 1 (administered)		1,465,977	1,420,618	1,436,181	1,380,458
Increase in estimates (departmental)					
Section 32 Transfers	1	202,146	-	-	-
Self-Balancing Transfers	1	-	241,398	240,271	240,355
Net impact on estimates for Outcome 1 (departmental)		202,146	241,398	240,271	240,355
Outcome 2					
Increase in estimates (administered)					
Program Specific Parameter	2.1,2.2	13,545	3,166	2,703	2,638
Self-Balancing Transfers	2.1,2.2, 2.3	330,454	471,711	477,731	476,794
Section 32 Transfers	2.1,2.2	20,705	-	-	-
Net impact on estimates for Outcome 2 (administered)		364,704	474,877	480,434	479,432
Increase in estimates (departmental)					
Section 32 Transfers	2	50,537	-	-	-
Self Balancing Transfers	2	-	60,349	60,068	60,089
Net impact on estimates for Outcome 2 (departmental)		50,537	60,349	60,068	60,089

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.5: Appropriation Bill (No. 3) 2013–14

	2012-13 Available \$'000	2013-14 Budget \$'000	2013-14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Foster a productive and competitive labour market through employment policies and programmes that assist job seekers into work, meet employer needs and increase Australia's workforce participation.	-	-	-	-	-
Outcome 2					
Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	-	-	14,321	14,321	-
Total	-	-	14,321	14,321	-
DEPARTMENTAL PROGRAMS					
Outcome 1					
Foster a productive and competitive labour market through employment policies and programmes that assist job seekers into work, meet employer needs and increase Australia's workforce participation.	-	-	195	195	-
Outcome 2					
Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	-	-	-	-	-
Total	-	-	195	195	-
Total administered and departmental	-	-	14,516	14,516	-

Agency Additional Estimates Statements – Department of Employment

Table 1.6: Appropriation Bill (No. 4) 2013–14

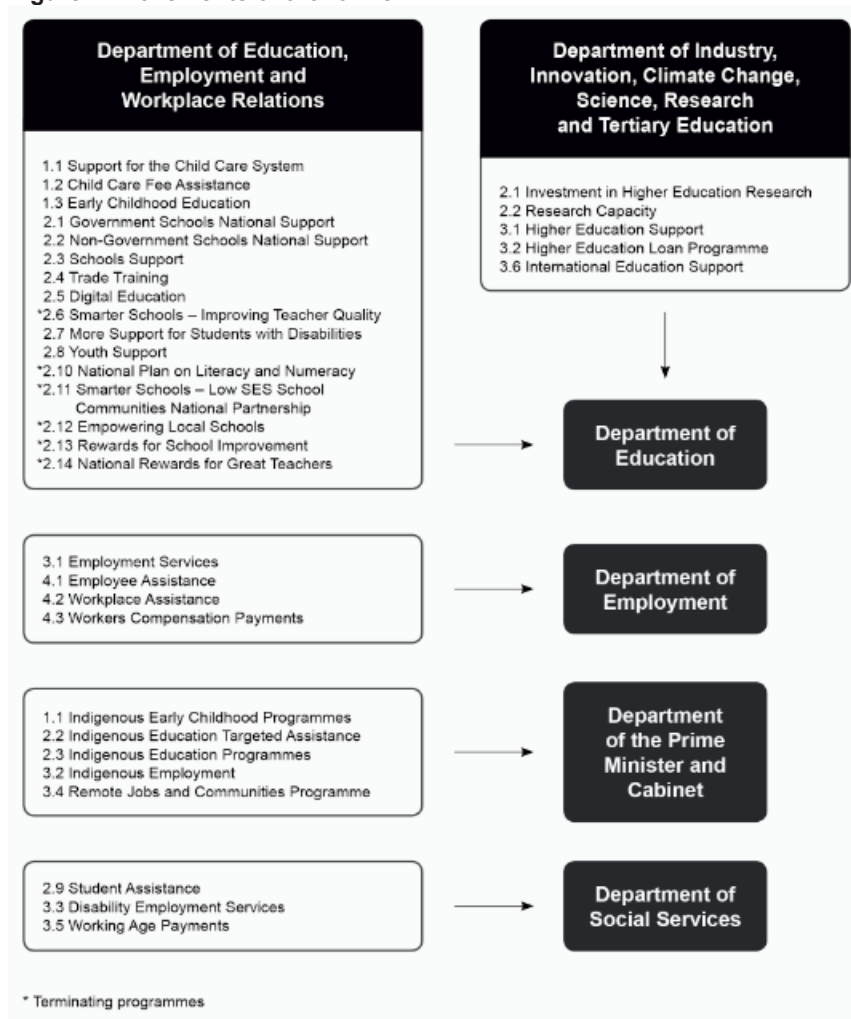
	2012-13 Available \$'000	2013-14 Budget \$'000	2013-14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	-	-	2,127	2,127	-
Administered assets and liabilities	-	-	2,967	2,967	-
Total non-operating	-	-	5,094	5,094	-
Department of Employment					
Total	-	-	5,094	5,094	-

Section 2: Revisions to Agency Resources and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

As a result of the Administrative Arrangements Order that took effect on 18 September 2013, responsibilities of the former Department of Education, Employment and Workplace Relations have been distributed between the Department of Education, the Department of Employment, the Department of the Prime Minister and Cabinet and the Department of Social Services. Distribution of programmes is illustrated in Figure 2. Estimates for 2013–14 are subject to finalisation of machinery of government negotiations.

Figure 2: Movements of the former DEEWR



OUTCOME 1

Outcome 1

Foster a productive and competitive labour market through employment policies and programmes that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.

Outcome 1 strategy

The Outcome statement has been amended from the former Department of Education, Employment and Workplace Relations Outcome 3 statement to better align with the Government’s priorities.

The outcome strategies outlined in the 2013-14 Portfolio Budget Statements that address disability or indigenous employment services have transferred to the Department of Social Services and the Department of the Prime Minister and Cabinet respectively. There are no other changes as a result of the Additional Estimates 2013-14.

The department’s primary focus for this outcome is to meet employer’s workforce needs, assist jobseekers and provide advice to the Government on the design of the new employment services model which is due to be introduced when the current Job Services Australia contracts expire on 30 June 2015.

Central to the design of the new model will be the Government’s election commitments to re-invigorate Mutual Obligation through strengthening Work for the Dole and removing red tape.

Agency Additional Estimates Statements – Department of Employment

Table 2.1.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: Foster a productive and competitive labour market through employment policies and programmes that assist job seekers into work, meet employer needs and increase Australia's workforce participation.	2012-13 Actual expenses \$'000	2013-14 Revised Estimated expenses \$'000
Program 1.1: Employment Services		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	1,083,904
Total for Program 1.1	-	1,083,904
Program 1.2: Indigenous Employment		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	16,946
Total for Program 1.2	-	16,946
Program 1.3: Disability Employment Services		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	341,047
Total for Program 1.3	-	341,047
Program 1.4: Remote Jobs and Communities Program		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	15,534
Total for Program 1.4	-	15,534
Outcome 1 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	1,457,431
Departmental expenses		
Departmental appropriation ¹	-	171,544
Special appropriations	-	-
Special Accounts	-	-
Expenses not requiring appropriation in the Budget year ²	-	26,989
Total expenses for Outcome 1	-	1,655,964
	2012-13	2013-14
Average Staffing Level (number)	-	1,127

1 Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Revenue from independent sources (s31)'.

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and approved operating loss.

Programme 1.1 Employment Services

Programme 1.1 Expenses

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Revised budget	Forward year 1	Forward year 2	Forward year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Job Services Australia	-	1,071,593	1,414,830	1,479,682	1,425,195
Pacific Seasonal Worker Program	-	929	1,258	1,679	1,709
Regional Education, Skills and Jobs Plans	-	420	-	-	-
Mature Age Employment	-	7,354	3,897	3,398	3,515
Productive Ageing Package	-	2,943	1,854	1,900	-
Ford Assistance Package	-	665	917	916	916
Jobs Commitment Bonus	-	-	10	29,376	54,835
Total program expenses	-	1,083,904	1,422,766	1,516,951	1,486,170

Programme 1.1 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the 2014–15 Portfolio Budget Statements.

Programme 1.2 Indigenous Employment

This programme records the part-year effect of those functions that transferred to the Department of the Prime Minister and Cabinet as a result of the Administrative Arrangements Order that took effect on 18 September 2013.

Programme 1.2 Expenses

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Revised budget	Forward year 1	Forward year 2	Forward year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Indigenous Employment Program	-	16,946	-	-	-
Total program expenses	-	16,946	-	-	-

Programme 1.2 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the 2014–15 Portfolio Budget Statements of the Department of the Prime Minister and Cabinet.

Programme 1.3 Disability Employment Services

This programme records the part-year effect of those functions that transferred to the Department of Social Services as a result of the Administrative Arrangements Order that took effect on 18 September 2013.

Programme 1.3 Expenses

	2012-13 Actual	2013-14 Revised budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Disability Employment Services	-	330,740	-	-	-
Employment Assistance and Other Services	-	10,307	-	-	-
Total program expenses	-	341,047	-	-	-

Programme 1.3 Deliverables

Performance information contained in the 2013-14 Portfolio Budget Statements has not changed. Performance information for 2014-15 will be included in the 2014-15 Portfolio Budget Statements of the Department of Social Services.

Programme 1.4 Remote Jobs and Communities Programme

This programme records the part-year effect of those functions that transferred to the Department of the Prime Minister and Cabinet as a result of the Administrative Arrangements Order that took effect on 18 September 2013.

Programme 1.4 Expenses

	2012-13 Actual	2013-14 Revised budget	2014-15 Forward year 1	2015-16 Forward year 2	2016-17 Forward year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Remote Participation and Employment Services	-	14,816	-	-	-
Remote Youth Leadership and Development Corps	-	718	-	-	-
Total program expenses	-	15,534	-	-	-

Programme 1.4 Deliverables

Performance information contained in the 2013-14 Portfolio Budget Statements has not changed. Performance information for 2014-15 will be included in the 2014-15 Portfolio Budget Statements of the Department of the Prime Minister and Cabinet.

OUTCOME 2

Outcome 2

Facilitate jobs growth through policies that promote fair, productive and safe workplaces

Outcome 2 strategy

The Outcome statement has been amended from the former DEEWR Outcome 4 statement to better align with the Government's priorities.

To improve the operation of the workplace relations system, the department provides advice to the Government on workplace relations policies and programmes, monitors key cases before industrial tribunals and the courts and advises the Government on actions to ensure that the system is operating effectively. The department continues to work with stakeholders to support the Government's priority of creating jobs and improving the workplace relations system particularly through the operation of the *Fair Work Act 2009*, the *Work Health and Safety Act 2011* and the *Safety Rehabilitation and Compensation Act 1988*.

The department is progressing the Government's commitment to ensuring registered organisations are more transparent and accountable by implementing legislation to ensure that requirements for registered organisations are more consistent with those required for companies and company directors under the *Corporations Act 2001*. This includes establishing a Registered Organisations Commission as a regulator for registered organisations.

To support the Government's priority to boost productivity and ensure the rule of law prevails on building sites, the department is working to develop and implement legislation to re-establish the Australian Building and Construction Commission. The Commission will replace the Fair Work Building Industry Inspectorate and ensure compliance with industry-specific workplace laws and administer a national code that will govern industrial relations arrangements on government-funded building sites.

The Government remains committed to cutting red tape, boosting business efficiency, measures to address workplace bullying and providing greater certainty and protection for all workplace parties. In 2013–14 the department will continue to work with state and territory governments to further progress and review the implementation of the harmonised work, health and safety legislation.

The department is responsible for administering the review of the Road Safety Remuneration System, an independent review that will assess the operation of the system and advise the Government on whether it represents an effective and appropriate means of addressing safety concerns in the road transport industry.

To improve the operation of the Comcare Scheme, the department will develop the Government's response to the recent Review of the *Safety, Rehabilitation and Compensation Act 1988*.

Agency Additional Estimates Statements – Department of Employment

The Government is committed to best practice approaches to workplace safety in the building and construction industry and will undertake a streamlining review of the Australian Government Building and Construction OH&S Accreditation Scheme in 2014.

In 2013–14 the department will continue to work productively with statutory agencies to promote harmonious, productive, safe and fair workplaces.

Table 2.1.2 Budgeted Expenses and Resources for Outcome 2

Outcome 2: Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	2012-13 Actual expenses \$'000	2013-14 Revised Estimated expenses \$'000
Program 2.1: Employee Assistance		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	19,894
Special appropriations	-	289,482
Total for Program 2.1	-	309,376
Program 2.2: Workplace Assistance		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	13,656
Total for Program 2.2	-	13,656
Program 2.3: Workers Compensation Payments		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	1,433
Special appropriations	-	40,239
Total for Program 2.3	-	41,672
Outcome 2 Totals by appropriation type		
Administered Expenses		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	-	34,983
Special appropriations	-	329,721
Departmental expenses		
Departmental appropriation ¹	-	47,502
Special appropriations	-	-
Special Accounts	-	-
Expenses not requiring appropriation in the Budget year ²	-	6,842
Total expenses for Outcome 2	-	419,048
	2012-13	2013-14
Average Staffing Level (number)	-	293

1 Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Revenue from independent sources (s31)".

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and approved operating loss.

Agency Additional Estimates Statements – Department of Employment

Programme 2.1 Employee Assistance

Programme 2.1 Expenses

	2012-13 Actual	2013-14 Revised budget	2014-15 Forw ard year 1	2015-16 Forw ard year 2	2016-17 Forw ard year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
General Employee Entitlements and Redundancy Scheme	-	19,894	1,000	-	-
Special Appropriations:					
<i>Coal Mining Industry (LSL) Funding Act 1992</i>	-	130,388	174,618	174,618	174,618
<i>Fair Entitlements Guarantee Act 2012</i>	-	159,094	209,883	214,374	218,259
Total program expenses	-	309,376	385,501	388,992	392,877

Programme 2.1 Performance information

	Budget 2012-13	Actual 2012-13	Budget 2013-14	Revised Budget 2013-14
Fair Entitlement Guarantee – accuracy of processing claims	na	na	95% of eligibility and advance decisions are accurate having regard to the information available when making the decision	90% of eligibility and advance decisions are accurate having regard to the information available when making the decision

Programme 2.2 Workplace Assistance

Programme 2.2 Expenses

	2012-13 Actual	2013-14 Revised budget	2014-15 Forw ard year 1	2015-16 Forw ard year 2	2016-17 Forw ard year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Protected Action Ballots Scheme International Labour Organisation Subscription	-	1,414	1,600	1,600	1,600
Leadership Institute	-	7,298	9,539	9,220	9,380
Award Modernisation	-	1,944	3,404	3,446	-
	-	3,000	-	-	-
Total program expenses	-	13,656	14,543	14,266	10,980

Programme 2.2 Deliverables

Performance information contained in the 2013-14 Portfolio Budget Statements has not changed. Performance information for 2014-15 will be included in the 2014-15 Portfolio Budget Statements.

Agency Additional Estimates Statements – Department of Employment

Programme 2.3 Workers compensation

Programme 2.3 Expenses

	2012-13 Actual	2013-14 Revised budget	2014-15 Forw ard year 1	2015-16 Forw ard year 2	2016-17 Forw ard year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual administered expenses:					
Comcare	-	1,433	7,561	7,516	6,075
Special Appropriations:					
<i>Asbestos related claims Act 2005</i>	-	9,858	26,356	30,031	31,586
<i>Safety, Rehabilitation & Compensation Act 1998</i>	-	30,381	40,916	39,629	37,914
Total program expenses	-	41,672	74,833	77,176	75,575

Programme 2.3 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the 2014–15 Portfolio Budget Statements.

Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 EXPLANATORY TABLES

Estimates of Special Account Flows

The Department of Employment has no special accounts. For this reason Table 3.1.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of Budgeted Financial Statements

The financial statements reflect the estimates resulting from the creation of the Department of Employment following the Administrative Arrangements Order made on 18 September 2013 and new measures and variations as outlined in Table 1.3 and Table 1.4. The financial results reflect this part year of operation.

3.2.2 Budgeted Financial Statements

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES					
Employee benefits	-	153,923	184,175	183,639	183,264
Suppliers	-	65,964	78,803	78,489	78,417
Depreciation and amortisation	-	32,991	39,518	39,518	39,518
Total expenses	-	252,878	302,496	301,646	301,199
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	-	5,270	9,190	9,612	9,612
Total own-source revenue	-	5,270	9,190	9,612	9,612
Gains					
Other gains	-	840	1,020	1,020	1,020
Total gains	-	840	1,020	1,020	1,020
Total own-source income	-	6,110	10,210	10,632	10,632
Net cost of (contribution by) services	-	246,768	292,286	291,014	290,567
Revenue from Government	-	213,776	252,768	251,496	251,049
Surplus (Deficit) before income tax	-	(32,992)	(39,518)	(39,518)	(39,518)
Income tax expense	-	-	-	-	-
Surplus (Deficit) after income tax	-	(32,992)	(39,518)	(39,518)	(39,518)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income after income tax	-	-	-	-	-
Total comprehensive income (loss)	-	(32,992)	(39,518)	(39,518)	(39,518)

Agency Additional Estimates Statements – Department of Employment

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)

Note: Impact of Net Cash Appropriation Arrangements

	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	(1)	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	-	32,991	39,518	39,518	39,518
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	-	(32,992)	(39,518)	(39,518)	(39,518)

1 From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Employment

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2012-13	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	2,769	2,769	2,769	2,769
Trade and other receivables	-	48,893	48,913	48,941	48,940
Other financial assets	-	8,596	8,596	8,596	8,596
Total financial assets	-	60,258	60,278	60,306	60,305
Non-financial assets					
Land and buildings	-	43,641	35,659	33,108	32,851
Property, plant and equipment	-	18,900	19,142	16,825	14,429
Intangibles	-	56,160	47,386	35,498	21,800
Other non-financial assets	-	14,229	14,229	14,229	14,229
Total non-financial assets	-	132,930	116,416	99,660	83,309
Assets held for sale	-	-	-	-	-
Total assets	-	193,188	176,694	159,966	143,614
LIABILITIES					
Payables					
Suppliers	-	22,750	22,750	22,750	22,750
Other payables	-	24,545	24,545	24,545	24,545
Total payables	-	47,295	47,295	47,295	47,295
Provisions					
Employee provisions	-	63,922	63,942	63,970	63,969
Other provisions	-	823	823	823	823
Total provisions	-	64,745	64,765	64,793	64,792
Total liabilities	-	112,040	112,060	112,088	112,087
Net assets	-	81,148	64,634	47,878	31,527
EQUITY					
Parent entity interest					
Contributed equity	-	88,128	111,132	133,894	157,061
Reserves	-	26,012	26,012	26,012	26,012
Retained surplus (accumulated deficit)	-	(32,992)	(72,510)	(112,028)	(151,546)
Total parent entity interest	-	81,148	64,634	47,878	31,527
Total Equity	-	81,148	64,634	47,878	31,527

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Employment

**Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement
(Budget Year 2013-14)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	-	-	-	-	-
Adjusted opening balance	-	-	-	-	-
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(32,992)	-	-	-	(32,992)
Total comprehensive income	(32,992)	-	-	-	(32,992)
Transactions with owners					
Contributions by owners					
Equity Injection - Appropriation	-	-	-	2,127	2,127
Departmental Capital Budget (DCBs)	-	-	-	19,713	19,713
Restructuring	-	26,012	-	66,288	92,300
Sub-total transactions with owners	-	26,012	-	88,128	114,140
Transfers between equity components					-
Estimated closing balance as at 30 June 2014	(32,992)	26,012	-	88,128	81,148
Closing balance	(32,992)	26,012	-	88,128	81,148

Prepared on Australian Accounting Standards basis

Agency Additional Estimates Statements – Department of Employment

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2012-13	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	-	213,776	252,748	251,468	251,050
Sale of goods and rendering of services	-	5,270	9,190	9,612	9,612
Total cash received	-	219,046	261,938	261,080	260,662
Cash used					
Employees	-	153,922	184,155	183,611	183,265
Suppliers	-	65,124	77,783	77,469	77,397
Total cash used	-	219,046	261,938	261,080	260,662
Net cash from (used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	-	21,840	23,004	22,762	23,167
Total cash used	-	21,840	23,004	22,762	23,167
Net cash from (used by) investing activities	-	(21,840)	(23,004)	(22,762)	(23,167)

Agency Additional Estimates Statements – Department of Employment

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)
(continued)**

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	21,840	23,004	22,762	23,167
Total cash received	-	21,840	23,004	22,762	23,167
Cash used					
Repayments of borrowings	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash used by financing activities	-	21,840	23,004	22,762	23,167
Net increase (decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	2,769	2,769	2,769	2,769
Cash and cash equivalents at the end of the reporting period	-	2,769	2,769	2,769	2,769

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Employment

Table 3.2.5: Capital Budget Statement — Departmental

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	-	19,713	23,004	22,762	23,167
Equity injections - Act No. 2	-	2,127	-	-	-
Total new capital appropriations	-	21,840	23,004	22,762	23,167
Provided for:					
<i>Purchase of non-financial assets</i>	-	21,840	23,004	22,762	23,167
<i>Other Items</i>	-	-	-	-	-
Total Items	-	21,840	23,004	22,762	23,167
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	-	2,127	-	-	-
Funded by capital appropriation - DCB ²	-	19,713	23,004	22,762	23,167
TOTAL AMOUNT SPENT	-	21,840	23,004	22,762	23,167
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	21,840	23,004	22,762	23,167
Total cash used to acquire assets	-	21,840	23,004	22,762	23,167

1 Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations

2 Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Employment

Table 3.2.6: Statement of Asset Movements (2013-14)

	Asset Category (as appropriate)				Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013					
Gross book value	-	-	-	-	-
Accumulated depreciation/amortisation and impairment	-	-	-	-	-
Opening net book balance	-	-	-	-	-
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ¹	-	3,634	5,833	12,373	21,840
From acquisition of entities or operations (including restructuring)	1,175	60,767	28,735	154,495	245,172
Total additions	1,175	64,401	34,568	166,868	267,012
Other movements					
Assets held for sale or in a disposal group held for sale					-
Depreciation/amortisation expense	-	(9,058)	(3,950)	(19,983)	(32,991)
Disposals ²					-
From disposal of entities or operations (including restructuring)	-	(12,877)	(11,718)	(90,725)	(115,320)
Other					-
Total other movements	-	(21,935)	(15,668)	(110,708)	(148,311)
As at 30 June 2014					
Gross book value	1,175	51,524	22,850	76,143	151,692
Accumulated depreciation/amortisation and impairment	-	(9,058)	(3,950)	(19,983)	(32,991)
Closing net book balance	1,175	42,466	18,900	56,160	118,701

1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2013-14, including CDABs.

2 "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2013-14 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Schedule of Administered Activity

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	-	1,457,614	1,432,988	1,526,855	1,496,234
Subsidies	-	138,252	174,618	174,618	174,618
Personal benefits	-	178,988	210,883	214,374	218,259
Grants	-	45,848	71,593	74,022	70,416
Payments to CAC Bodies	-	1,433	7,561	7,516	6,075
Total expenses administered on behalf of Government	-	1,822,135	1,897,643	1,997,385	1,965,602
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	-	130,388	174,618	174,618	174,618
Total taxation revenue	-	130,388	174,618	174,618	174,618
Non-taxation revenue					
Other revenue	-	18,725	18,725	18,725	18,725
Total non-taxation revenue	-	18,725	18,725	18,725	18,725
Total own-source revenues administered on behalf of Government	-	149,113	193,343	193,343	193,343
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total own-sourced income administered on behalf of Government	-	149,113	193,343	193,343	193,343
Net Cost of (contribution by) services	-	1,673,022	1,704,300	1,804,042	1,772,259
Surplus (Deficit) before income tax	-	(1,673,022)	(1,704,300)	(1,804,042)	(1,772,259)
Income tax expense					
Surplus (deficit) after income tax	-	(1,673,022)	(1,704,300)	(1,804,042)	(1,772,259)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income before income tax	-	-	-	-	-
Income tax expense - other comprehensive income	-	-	-	-	-
Total other comprehensive income after income tax	-	-	-	-	-
Total comprehensive income (loss)	-	(1,673,022)	(1,704,300)	(1,804,042)	(1,772,259)

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Employment

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Trade and other receivables	-	41,146	41,406	41,406	41,406
Total financial assets	-	41,146	41,406	41,406	41,406
Non-financial assets					
Other non-financial assets	-	4,969	4,570	4,649	4,730
Total non-financial assets	-	4,969	4,570	4,649	4,730
Assets held for sale					
Total assets administered on behalf of Government	-	46,115	45,976	46,055	46,136
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	-	42,435	42,435	42,435	42,435
Subsidies	-	28,427	28,427	28,427	28,427
Personal benefits	-	3,603	3,352	3,352	3,352
Other payables	-	2,787,862	2,787,472	2,785,098	2,785,934
Total payables	-	2,862,327	2,861,686	2,859,312	2,860,148
Interest bearing liabilities					
Loans	-	10,000	10,000	10,000	10,000
Total interest bearing liabilities	-	10,000	10,000	10,000	10,000
Provisions					
Employee provisions	-	-	-	-	-
Total provisions	-	-	-	-	-
Liabilities included in disposal groups held for sale					
Total liabilities administered on behalf of Government	-	2,872,327	2,871,686	2,869,312	2,870,148
Net assets/(liabilities)	-	(2,826,212)	(2,825,710)	(2,823,257)	(2,824,012)

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Department of Employment

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2012-13	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Taxes	-	130,388	174,618	174,618	174,618
Net GST received	-	120,000	120,000	120,000	120,000
Other	-	18,725	18,725	18,725	18,725
Total cash received	-	269,113	313,343	313,343	313,343
Cash used					
Grants	-	47,281	79,154	81,538	76,491
Subsidies paid	-	138,252	174,618	174,618	174,618
Personal benefits	-	178,988	210,632	214,374	218,259
Suppliers	-	1,457,614	1,432,589	1,526,934	1,496,315
Net GST paid	-	120,000	120,000	120,000	120,000
Total cash used	-	1,942,135	2,016,993	2,117,464	2,085,683
Net cash used by operating activities	-	(1,673,022)	(1,703,650)	(1,804,121)	(1,772,340)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	-	-	-	-	-
Total cash received	-	-	-	-	-

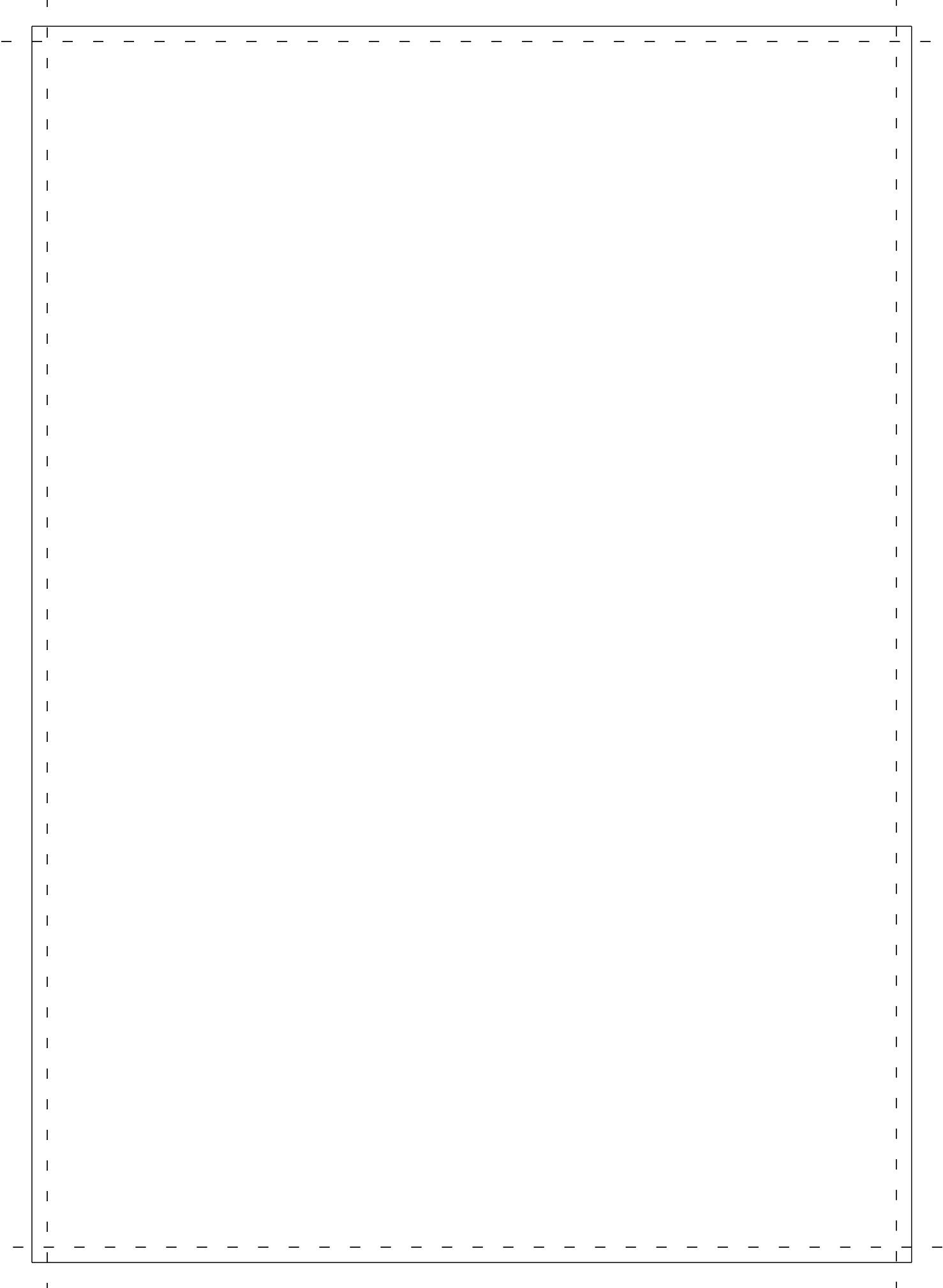
Agency Additional Estimates Statements – Department of Employment

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June) (continued)

	Actual	Revised budget	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from investing activities	-	-	-	-	-
Net increase (decrease) in cash held	-	(1,673,022)	(1,703,650)	(1,804,121)	(1,772,340)
Cash from Official Public Account for:					
- Appropriations	-	1,822,135	1,896,993	1,997,464	1,965,683
	-	1,822,135	1,896,993	1,997,464	1,965,683
Cash to Official Public Account for:					
- Appropriations	-	149,113	193,343	193,343	193,343
	-	149,113	193,343	193,343	193,343
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period					
Cash and cash equivalents at end of reporting period	-	-	-	-	-

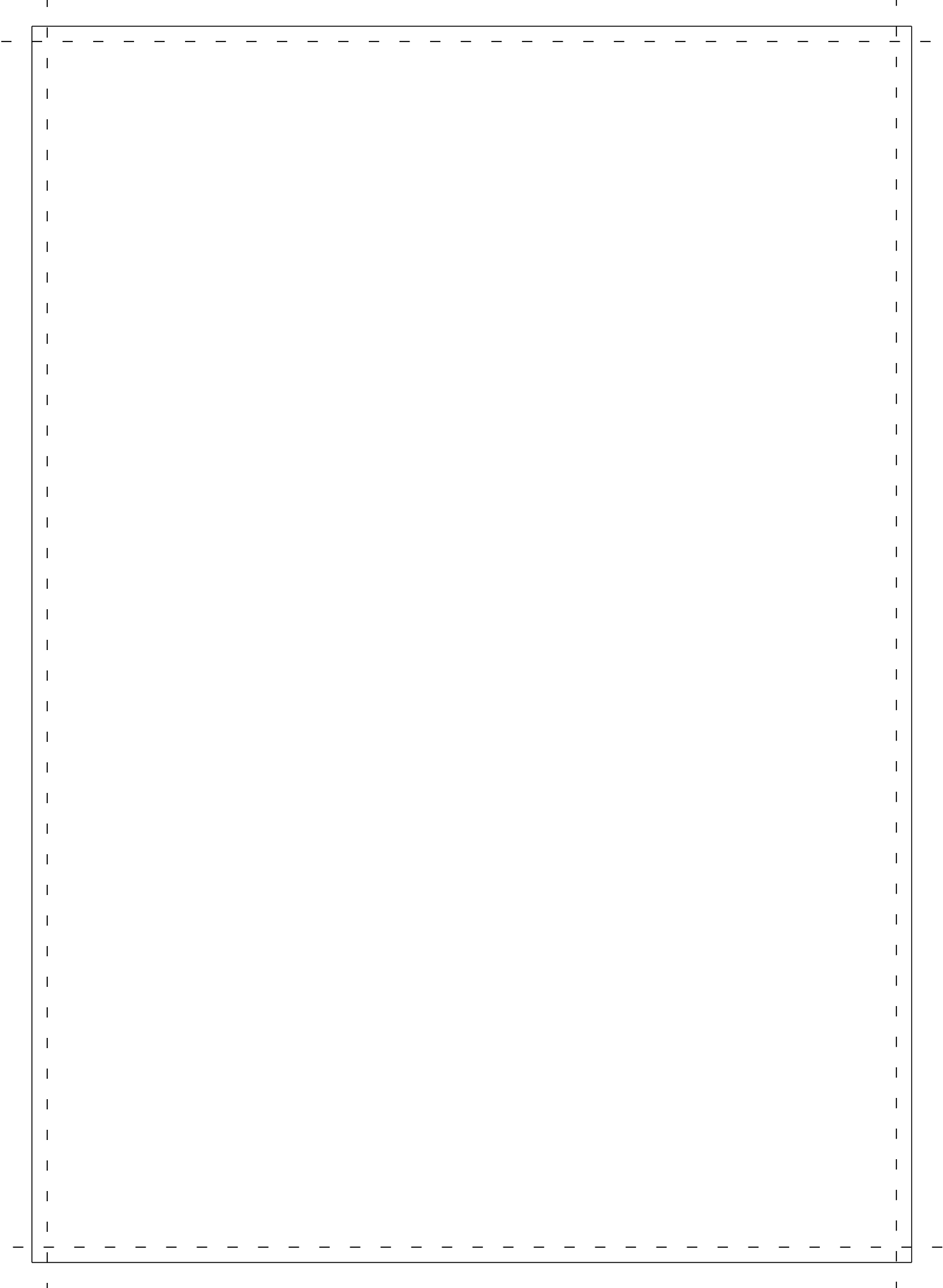
Prepared on Australian Accounting Standards basis.

**ASBESTOS SAFETY AND
ERADICATION AGENCY**



ASBESTOS SAFETY AND ERADICATION AGENCY

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ASBESTOS SAFETY AND ERADICATION AGENCY

Section 1: Agency Overview and Resources

1.1 STRATEGIC DIRECTION

The Asbestos Safety and Eradication Agency (ASEA) was established as a Statutory Agency on 1 July 2013 under the *Asbestos Safety and Eradication Agency Act 2013*. ASEA operates under the Australian Government's accountability and governance frameworks.

ASEA is Australia's independent national agency dedicated to working with jurisdictions and stakeholders to create a nationally consistent approach to the eradication, handling and awareness of asbestos. ASEA provides a national focus on asbestos issues which go beyond workplace safety to encompass environmental and public health issues.

ASEA is funded by the Australian Government and its establishment was recommended by the Asbestos Management Review Report in June 2012. ASEA is managed by a Chief Executive Officer (CEO) and supported by the Asbestos Safety and Eradication Council. The council has nine members and an independent chair, and the CEO of ASEA participates in council meetings. One position on the council is reserved for an Australian Government representative and four positions reserved for a state, territory or local government representative.

The agency and the council work to administer the National Strategic Plan for Asbestos Awareness and Management (NSP) which aims to prevent exposure to asbestos fibres in order to eliminate asbestos-related disease in Australia. The NSP establishes a five year framework for this work. The agency is also responsible for the administration of the National Asbestos Exposure Register as well as other broad functions including:

- reviewing and amending the NSP as required
- publishing and promoting the NSP
- providing advice to the Minister about asbestos safety
- liaising with Commonwealth, state, territory and local and other governments, agencies or bodies about the implementation, review or amendment of the NSP; as well as asbestos safety in general
- commissioning, monitoring and promoting research about asbestos safety.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for the Asbestos Safety and Eradication Agency at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013-14 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Asbestos Safety and Eradication Agency Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014

	Estimate as at Budget ⁺	Proposed Additional Estimate ⁼	Total estimate at Additional Estimates	Total available appropriation
	2013- 14 \$'000	2013- 14 \$'000	2013- 14 \$'000	2012- 13 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year departmental appropriation	-	-	-	-
Departmental appropriation	-	5,442	5,442	-
s31 Relevant agency receipts	-	-	-	-
Total	-	5,442	5,442	-
Total ordinary annual services A	-	5,442	5,442	-
Other services²				
Departmental non-operating				
Equity injections	-	183	183	-
Total	-	183	183	-
Total other services B	-	183	183	-
Total available annual appropriations	-	5,625	5,625	-
Total special appropriations C	-	-	-	-
Total appropriations excluding Special Accounts	-	5,625	5,625	-
Special Accounts				
Total Special Account D	-	-	-	-
Total resourcing				
A+B+C+D	-	5,625	5,625	-
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations				
			-	
Total net resourcing for agency	-	5,625	5,625	-

1 Appropriation Act (No. 1) 2013–14 and Appropriation Bill (No. 3) 2013–14

2 Appropriation Act (No. 2) 2013–14 and Appropriation Bill (No. 4) 2013–14

Reader note: All figures are GST exclusive.

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2013–14 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Agency 2013–14 Measures since Budget

	Program	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures					
Efficiency Dividend — temporary increase in rate ¹	All				
Administered expenses		-	-	-	-
Departmental expenses		-	(28)	(26)	(38)
Total		-	(28)	(26)	(38)
National Strategic Plan for Asbestos Awareness and Management in Australia and asbestos safety assurance model — implementation	1.1				
Administered expenses		-	-	-	-
Departmental expenses		2,076	2,223	1,019	1,029
Total		2,076	2,223	1,019	1,029
Total expense measures					
Administered		-	-	-	-
Departmental		2,076	2,195	993	991
Total		2,076	2,195	993	991
Decisions taken but not yet announced					
		-	-	-	-

¹ The efficiency dividend was separately applied to the funding appropriated to DEEWR in the 2013–14 Portfolio Budget Statements.

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Asbestos Safety and Eradication Agency at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2013–14 Budget

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 1					
Increase in estimates (departmental)					
National Strategic Plan for Asbestos Awareness and Management in Australia and asbestos safety assurance model — implementation					
	1.1	2,076	2,223	1,019	1,029
Decrease in estimates (departmental)					
Efficiency Dividend — temporary increase in rate					
	1.1	-	(28)	(26)	(38)
Net impact on estimates for Outcome 1 (departmental)					
		2,076	2,195	993	991

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 1					
Increase in estimates (departmental)					
Self Balancing Transfers	1.1	3,366	2,735	2,297	1,718
Decrease in estimates (departmental)					
Parameter Adjustments	1.1	-	(9)	(7)	(9)
Increase in estimates (equity)					
Self Balancing Transfers	1.1	183	-	-	-
Net impact on estimates for Outcome 1 (departmental)		3,549	2,726	2,290	1,709

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for Asbestos Safety and Eradication Agency through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013–14

	2012-13 Available \$'000	2013-14 Budget \$'000	2013-14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Outcome 1					
Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia ¹	-	-	5,442	5,442	-
Total	-	-	-	5,442	-
Total administered and departmental	-	-	-	5,442	-

¹ The initial funding was appropriated to DEEWR at 2013–14 Portfolio Budget Statements.

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 1.6: Appropriation Bill (No. 4) 2013–14

	2012-13 Available \$'000	2013-14 Budget \$'000	2013-14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia ¹	-	-	183	183	-
Total non-operating for ASEA	-	-	183	183	-
Total	-	-	183	183	-

¹ The initial funding was appropriated to DEEWR at 2013–14 Portfolio Budget Statements.

Section 2: Revisions to Agency Resources and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

The Asbestos Safety and Eradication Agency was established as a Statutory Agency on 1 July 2013 under the *Asbestos Safety and Eradication Agency Act 2013* (the Act).

OUTCOME 1

Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.

Outcome 1 Strategy

The Asbestos Safety and Eradication Agency works with the Australian Government, state, territory and local governments and a wide range of stakeholders so that the following priority areas are addressed at a national level:

- the systematic identification of material containing asbestos in the built environment and of asbestos dump sites
- systems, timelines and processes for the prioritised safe removal of material containing asbestos from public and commercial buildings and the safe disposal of such material
- measures to assist the residential sector to minimise the risks of asbestos, including raising awareness, education and mechanisms for identifying and classifying risks associated with asbestos
- improving education and information about asbestos
- improving asbestos safety
- improving the sharing of information about asbestos and asbestos safety.

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 2.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia	2012-13 Actual expenses \$'000	2013-14 Revised Estimated expenses \$'000
Program 1.1:		
Departmental expenses		
Departmental appropriation ¹	-	5,442
Total for Program 1.1	-	5,442
Total expenses for Outcome 1	-	5,442
	2012-13	2013-14
Average Staffing Level (number)	-	7

1 Departmental Appropriation combines 'Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)' and 'Revenue from independent sources (s31)'.

Programme 1 Objective

The objective of the Asbestos Safety and Eradication Agency is to implement, review, publish and promote the *National Strategic Plan for Asbestos Awareness and Management* (NSP); coordinate and liaise with Australian Government, state, territory, local and other governments, agencies or bodies about asbestos safety and the implementation, review or amendment of the NSP; and commission and monitor and promote research about asbestos safety in Australia and internationally.

To be able to meet its objectives, the agency works collaboratively with regulators, industry and agencies and bodies across the work environment, public health and building and construction sectors that work with asbestos and asbestos safety, and the community to achieve improved awareness of asbestos safety.

The Act prescribes that the agency perform its functions in accordance with the National Strategic Plan and its annual Operational Plans. The Operational Plans are approved by the Asbestos Safety and Eradication Council and the Minister for Employment.

Programme Expenses

	2012-13 Actual \$'000	2013-14 Revised budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
Annual departmental expenses:					
Annual Appropriation	-	5,442	4,921	3,283	2,641
Total program expenses	-	5,442	4,921	3,283	2,641

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Programme Deliverables

The deliverables for the Asbestos Safety and Eradication Agency are highlighted in the National Strategic Plan and are structured under the following strategies:

1. Awareness: Increase public awareness of the health dangers posed by working with or being exposed to asbestos leading to long term behavioural change.
2. Best practice: Best practice in asbestos handling and management identified and shared nationally.
3. Identification: Location and condition of asbestos containing materials in government and commercial buildings identified and recorded.
4. Removal: Development and implementation of an asbestos removal programme across Australia, with priority given to the removal of high risk asbestos containing materials.
5. Research: Coordinated national research on asbestos exposure, and prevention and treatment of asbestos-related diseases.
6. International leadership: Australia to continue to play a leadership role in a global campaign for a worldwide asbestos ban.

Programme Key Performance Indicators

Programme key performance indicators are being developed and will be included in the upcoming 2014–15 Portfolio Budget Statements.

Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 Explanatory Tables

Estimates of Special Account Flows

ASEA has no special accounts. For this reason Table 3.1.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of Budgeted Financial Statements

The financial statements reflect the estimates resulting from the creation of ASEA and new measures and variations as outlined in Table 1.3 and Table 1.4.

3.2.2 Budgeted Financial Statements

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES					
Employee benefits	-	1,396	1,281	1,250	1,244
Suppliers	-	4,046	3,640	2,033	1,397
Total expenses	-	5,442	4,921	3,283	2,641
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	-	-	-	-	-
Total own-source revenue	-	-	-	-	-
Gains					
Other gains	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	-	-	-	-	-
Net cost of (contribution by) services	-	5,442	4,921	3,283	2,641
Revenue from Government	-	5,442	4,921	3,283	2,641
Surplus (Deficit) before income tax	-	-	-	-	-
Income tax expense	-	-	-	-	-
Surplus (Deficit) after income tax	-	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income after income tax	-	-	-	-	-
Total comprehensive income (loss)	-	-	-	-	-

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)

Note: Impact of Net Cash Appropriation Arrangements

	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations					
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
ASSETS					
Financial assets					
Trade and other receivables	-	44	66	89	108
Total financial assets	-	44	66	89	108
Non-financial assets					
Property, plant and equipment	-	183	183	183	242
Total non-financial assets	-	183	183	183	242
Assets held for sale	-	-	-	-	-
Total assets	-	227	249	272	350
LIABILITIES					
Payables					
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Interest bearing liabilities					
Other interest bearing liabilities	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employee provisions	-	44	66	89	108
Other provisions	-	-	-	-	-
Total provisions	-	44	66	89	108
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	-	44	66	89	108
Net assets	-	183	183	183	242

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June) (continued)

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2012-13	budget	estimate	estimate	estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
EQUITY*					
Parent entity interest					
Contributed equity	-	183	183	183	242
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	-	-	-	-	-
Total parent entity interest	-	183	183	183	242
Total Equity	-	183	183	183	242

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

**Table 3.2.3: Departmental Statement of Changes in Equity—Summary of Movement
(Budget Year 2013–14)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	-	-	-	-	-
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
of which:					
Attributable to the Australian Government	-	-	-	-	-
Attributable to non-controlling interest*	-	-	-	-	-
Transactions with owners					
Distributions to owners					
Returns on capital:					
Dividends	-	-	-	-	-
Returns of capital:					
Other	-	-	-	-	-
Contributions by owners					
Equity Injection - Appropriation	-	-	-	183	183
Sub-total transactions with owners	-	-	-	183	183
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2014	-	-	-	183	183
Less: non-controlling interests *					-
Closing balance	-	-	-	183	183

Prepared on Australian Accounting Standards basis

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2012-13	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	-	5,398	4,899	3,260	2,622
Total cash received	-	5,398	4,899	3,260	2,622
Cash used					
Employees	-	1,352	1,259	1,227	1,225
Suppliers	-	4,046	3,640	2,033	1,397
Total cash used	-	5,398	4,899	3,260	2,622
Net cash from (used by)					
operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	-	183	-	-	59
Total cash used	-	183	-	-	59
Net cash from (used by)					
investing activities	-	(183)	-	-	(59)

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 3.2.5: Capital Budget Statement—Departmental

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	-	-	-	-	59
Equity injections - Act No. 2	-	183	-	-	-
Total new capital appropriations	-	183	-	-	59
Provided for:					
<i>Purchase of non-financial assets</i>	-	183	-	-	59
Total Items	-	183	-	-	59
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	-	183	-	-	-
Funded by capital appropriation - DCB ²	-	-	-	-	59
TOTAL AMOUNT SPENT	-	183	-	-	59
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	183	-	-	59
Total cash used to acquire assets	-	183	-	-	59

1 Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations.

2 Does not include annual finance lease costs. Includes purchase from current and previous consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

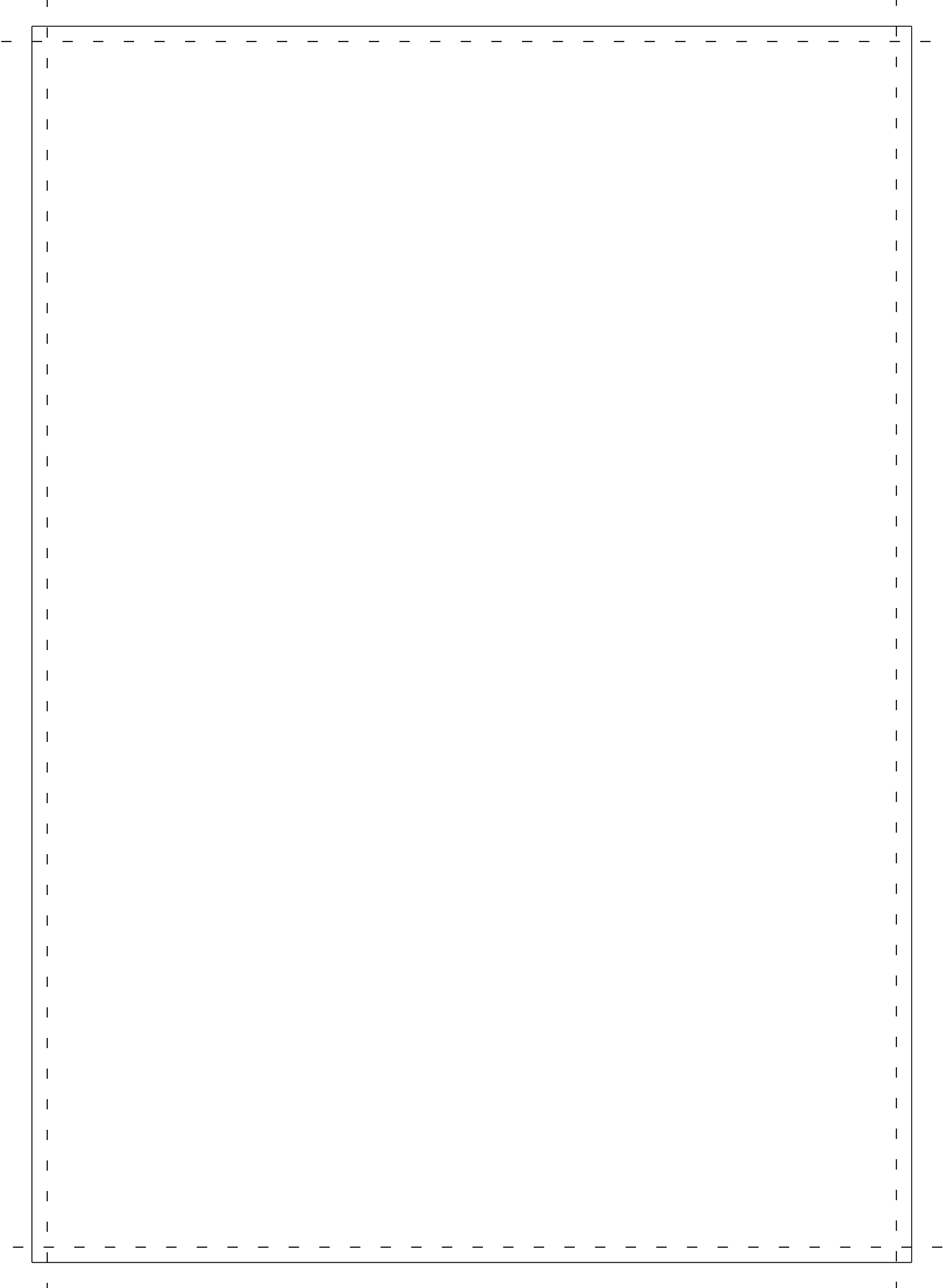
Agency Additional Estimates Statements – Asbestos Safety and Eradication Agency

Table 3.2.6: Statement of Asset Movements (2013-14)

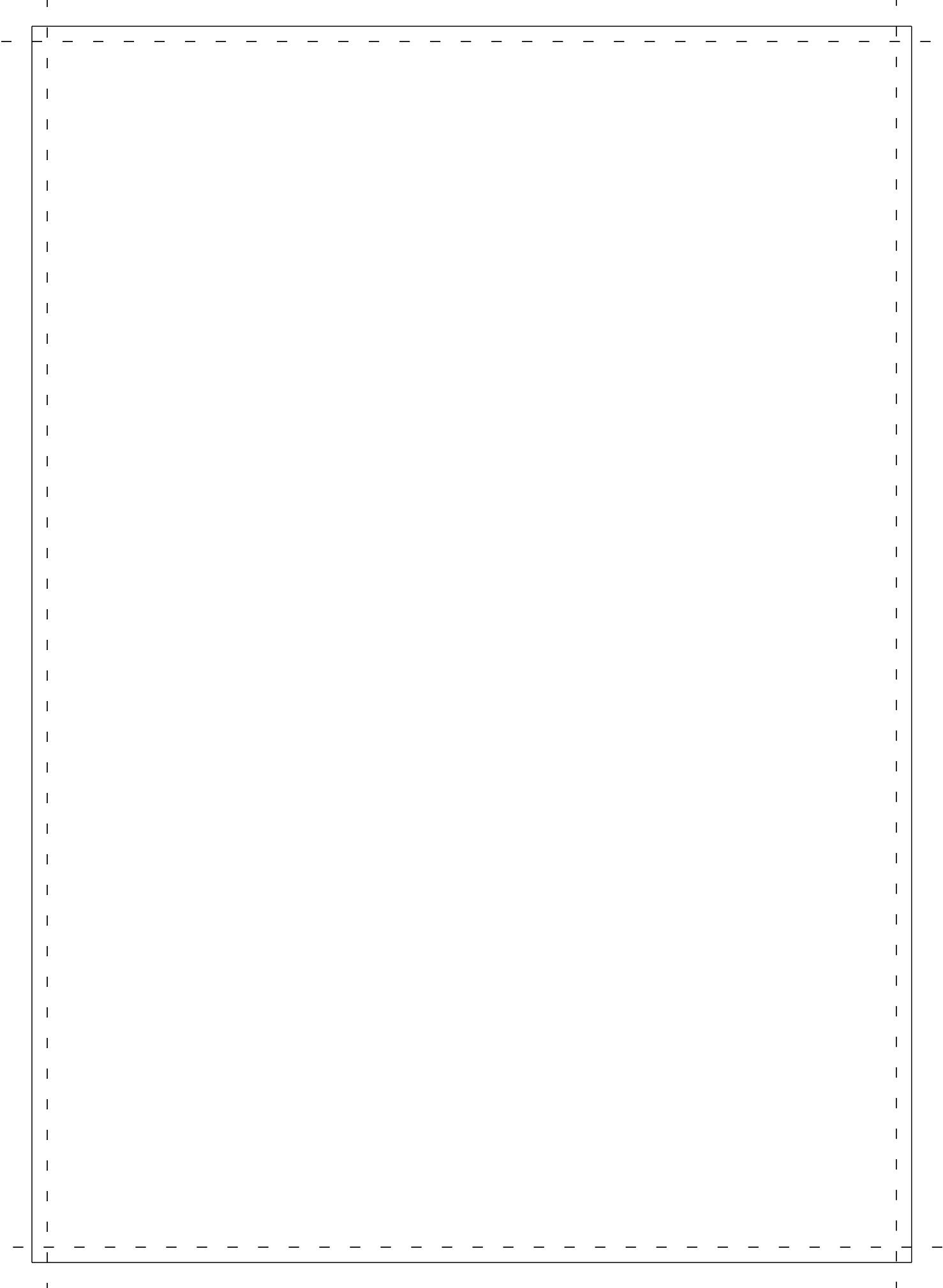
	Other property, plant and equipment \$'000	Total \$'000
As at 1 July 2013		
Gross book value	-	-
Accumulated depreciation/amortisation and impairment	-	-
Opening net book balance	-	-
CAPITAL ASSET ADDITIONS		
Estimated expenditure on new or replacement assets		
By purchase - appropriation equity ¹	183	183
Total additions	183	183
Other movements		
Other	-	-
Total other movements	-	-
As at 30 June 2014		
Gross book value	183	183
Accumulated depreciation/amortisation and impairment	-	-
Closing net book balance	183	183

1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2013-14, including CDABs.

Prepared on Australian Accounting Standards basis.

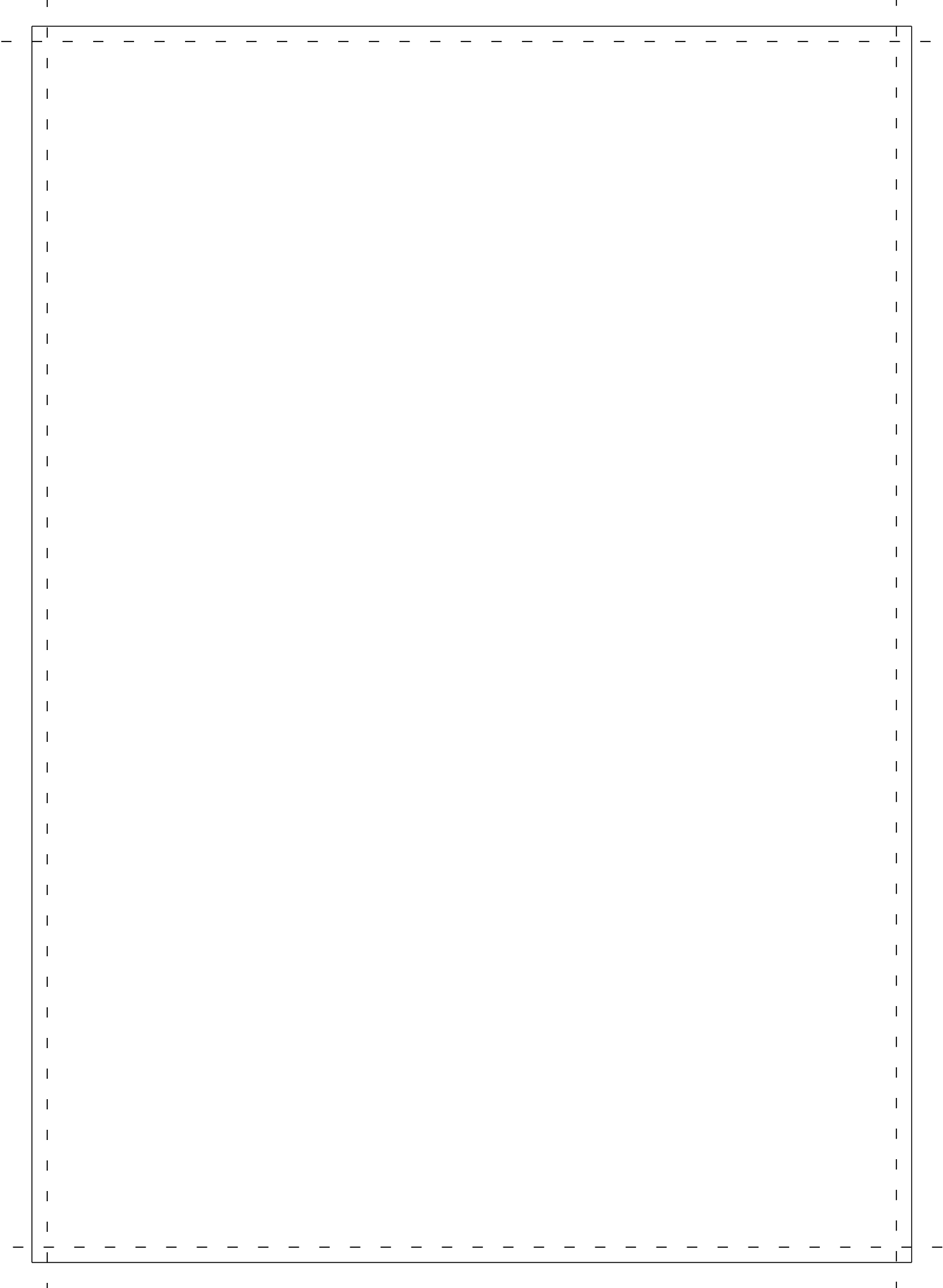


**COMCARE, THE SAFETY,
REHABILITATION AND
COMPENSATION COMMISSION,
AND THE SEAFARERS SAFETY,
REHABILITATION AND
COMPENSATION AUTHORITY**



COMCARE

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COMCARE

Section 1: Agency Overview and Resources

1.1 STRATEGIC DIRECTION

There has been no significant change to the strategic direction of Comcare from that outlined in the *Portfolio Budget Statements 2013–14*.

Comcare will receive additional funding through Appropriation Bill (No. 3) 2013–14 to implement an assurance model to validate that the National Broadband Network rollout is compliant with relevant work health and safety requirements.

1.2 AGENCY RESOURCE STATEMENT

The Agency Resource Statement details the resourcing for Comcare at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013–14 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Comcare Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014

Source	Estimate as at Budget 2013- 14 \$'000	Proposed Additional Estimates 2013- 14 \$'000	Total estimate at Additional Estimates 2013- 14 \$'000	Total resources 2012- 13 \$'000
Opening balance/Reserves at bank	314,506		314,506	239,148
REVENUE FROM GOVERNMENT				
Ordinary annual services¹				
Outcome 1	782	1,433	2,215	781
Outcome 2	424		424	423
Outcome 3	5,085		5,085	5,075
Total ordinary annual services	6,291	1,433	7,724	6,279
Total funds from Government	6,291	1,433	7,724	6,279
FUNDS FROM INDUSTRY SOURCES				
Licence fees	15,766	(3,230)	12,536	14,840
Total	15,766	(3,230)	12,536	14,840
FUNDS FROM OTHER SOURCES				
Interest	23,986	(3,908)	20,078	19,904
Sale of goods and services	2,342	47	2,389	3,140
Regulatory Contributions	19,574	367	19,941	17,463
Grants from Portfolio Departments ²	66,312	(9,436)	56,876	67,551
Workers Compensation Premiums	448,719	(1,618)	447,101	377,066
Total	560,933	(14,548)	546,385	485,124
Total net resourcing for agency	897,496	(16,345)	881,151	745,391

Comcare is not directly appropriated as it is a CAC Act body. Instead, appropriations are made to Department of Employment and subsequently paid as grants to Comcare.

¹Appropriation Act (No. 1) 2013- 14 and Appropriation Bill (No. 3) 2013- 14

²Grants from Portfolio Departments includes special appropriations under the *Safety, Rehabilitation and Compensation Act 1988* for the payment of pre- premium claims costs and the *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* for asbestos-related claims settlements.

³The movement in workers' compensation and common law asbestos claims liabilities are non- cash in nature and are therefore excluded from this Statement.

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2013–14 Budget.

Table 1.2: Agency 2013–14 Measures since Budget

	Program	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures					
Efficiency Dividend - temporary increase in the rate	All				
Administered expenses		-	-	-	-
Departmental expenses		-	(77)	(175)	(221)
Total		-	(77)	(175)	(221)
National Strategic Plan for Asbestos Awareness and Management in Australia and asbestos safety assurance model - implementation	1.1				
Administered expenses		-	-	-	-
Departmental expenses		1,433	1,442	1,455	-
Total		1,433	1,442	1,455	-
Total expense measures					
Administered		-	-	-	-
Departmental		1,433	1,365	1,280	(221)
Total		1,433	1,365	1,280	(221)

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for Comcare at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2013–14 Budget

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
All Outcomes					
Decrease in estimates (departmental)					
Efficiency dividend - temporary increase in the rate					
	All	-	(77)	(175)	(221)
Net impact on estimates for all Outcomes (departmental)					
		-	(77)	(175)	(221)
Outcome 1					
Increase in estimates (departmental)					
National Strategic Plan for Asbestos Awareness and Management in Australia and asbestos safety assurance model - implementation					
	1.1	1,433	1,442	1,455	-
Net impact on estimates for Outcome 1 (departmental)					
		1,433	1,442	1,455	-

Agency Additional Estimates Statements – Comcare

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 1					
Decrease in estimates (departmental)					
Parameter adjustments	1.1	-	(2)	(6)	(2)
Net impact on estimates for Outcome 1 (departmental)		-	(2)	(6)	(2)
Outcome 2					
Decrease in estimates (departmental)					
Parameter adjustments	1.2	-	-	(1)	(1)
Net impact on estimates for Outcome 2 (departmental)		-	-	(1)	(1)
Outcome 3					
Decrease in estimates (departmental)					
Parameter adjustments	1.3	-	(5)	(15)	(15)
Net impact on estimates for Outcome 3 (departmental)		-	(5)	(15)	(15)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for Comcare through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013-14

	2012-13 Available \$'000	2013-14 Budget \$'000	2013-14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Outcome 1					
The protection of the health, safety and welfare at work of workers covered by the Comcare scheme through education, assurance and enforcement	781	782	2,215	1,433	-
Outcome 2					
An early and safe return to work and access to compensation for injured workers covered by the Comcare scheme through working in partnership with employees to create best practice in rehabilitation and quick and accurate management of workers' compensation claims	423	424	424	-	-
Outcome 3					
Access to compensation for people with asbestos-related diseases where the Commonwealth has a liability, through management of claims	5,075	5,085	5,085	-	-
Total	6,279	6,291	7,724	1,433	-

Note 1: 2012-13 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to Agency Resources and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There has been no change to outcomes or the outcome strategy for Comcare from that included in the *Portfolio Budget Statements 2013–14*.

OUTCOME 1

Outcome 1 Strategy

There is no change to the outcome strategy as a result of the 2013–14 Additional Estimates. Additional estimates variations for 2013–14 are outlined at Table 1.3 and other variations including parameter adjustments are outlined in Table 1.4. There are no new programmes.

Table 2.1.1 Budgeted Expenses and Resources for Outcome 1

Outcome 1: The protection of the health, safety and welfare at work or workers covered by the Comcare scheme through education, assurance and enforcement	2012-13 Actual expenses \$'000	2013-14 Revised estimated expenses \$'000
Program 1.1: Comcare		
Revenue from Government		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	781	2,215
Revenues from industry sources	9,140	7,273
Revenues from other independent sources	14,287	15,457
Total for Program 1.1	24,208	24,945
Outcome 1 Totals by resource type		
Revenue from Government		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	781	2,215
Revenues from industry sources	9,140	7,273
Revenues from other independent sources	14,287	15,457
Total expenses for Outcome 1	24,208	24,945
	2012-13	2013-14
Average Staffing Level (number)	146	136

Programme Objective

There has been no change to the programme objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2013–14*.

Agency Additional Estimates Statements – Comcare

Programme Expenses

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Revised	Forw ard	Forw ard	Forw ard
		budget	year 1	year 2	year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual departmental expenses:					
Annual Appropriation	781	2,215	2,189	2,173	752
Expenses not requiring appropriation in the Budget year	23,427	22,730	23,349	23,972	26,041
Total program expenses	24,208	24,945	25,538	26,145	26,793

OUTCOME 2

Outcome 2 Strategy

There is no change to the outcome strategy as a result of the 2013–14 Additional Estimates. Additional estimates variations for 2013–14 are outlined at Table 1.3 and other variations including parameter adjustments are outlined in Table 1.4. There are no new programmes.

Table 2.1.2 Budgeted Expenses for Outcome 2

Outcome 2: An early and safe return to work and access to compensation for injured workers covered by the Comcare scheme through working in partnership with employees to create best practice in rehabilitation and quick and accurate management of workers' compensation claims	2012-13 Actual expenses \$'000	2013-14 Revised estimated expenses \$'000
Program 1.2: Comcare		
Revenue from Government		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	423	424
Grants received from portfolio department	48,951	41,029
Revenues from industry sources	5,700	5,263
Revenues from other independent sources	465,823	391,518
Revenues from other independent sources ¹	(37,317)	12
Total for Program 1.2	483,580	438,246
Outcome 2 Totals by resource type		
Revenue from Government		
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	423	424
Grants received from portfolio department	48,951	41,029
Revenues from industry sources	5,700	5,263
Revenues from other independent sources	465,823	391,518
Revenues from other independent sources ¹	(37,317)	12
Total expenses for Outcome 2	483,580	438,246
	2012-13	2013-14
Average Staffing Level (number)	501	479

¹ This revenue relates to non-cash movements in workers' compensation claims liabilities.

Programme Objective

There has been no change to the programme objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2013–14*.

Agency Additional Estimates Statements – Comcare

Programme Expenses

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Revised	Forw ard	Forw ard	Forw ard
		budget	year 1	year 2	year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual departmental expenses:					
Annual Appropriation	423	424	414	409	407
Grants received from Portfolio Department	48,951	41,029	40,916	39,629	37,914
Expenses not requiring appropriation in the Budget year	471,523	396,781	406,098	428,034	450,483
Expenses not requiring appropriation in the Budget year ¹	(37,317)	12	2,253	6,222	10,216
Total program expenses	483,580	438,246	449,681	474,294	499,020

1 Expenses not requiring appropriation in the Budget year relates to non-cash movements in workers' compensation claims liabilities.

Agency Additional Estimates Statements – Comcare

Programme components

- Component 1.2.1 – SRC Act Regulation
- Component 1.2.2 – Management of Premium Claims
- Component 1.2.3 – Management of Pre-Premium Claims
- Component 1.2.4 – Provide support to the Seafarers Safety, Rehabilitation and Compensation Authority

Table 2.1.2B Program 1.2 components

	2012-13 Actual \$'000	2013-14 Revised budget \$'000	2014-15 Forw ard year 1 \$'000	2015-16 Forw ard year 2 \$'000	2016-17 Forw ard year 3 \$'000
<u>1.2.1 - SRC Act Regulation</u>					
Expenses not requiring Appropriation in the Budget year	11,901	13,933	14,275	14,627	14,997
Total component expenses	11,901	13,933	14,275	14,627	14,997
<u>1.2.2 - Management of Premium Claims</u>					
Expenses not requiring Appropriation in the Budget year	499,049	417,036	426,958	449,404	472,371
Total component expenses	499,049	417,036	426,958	449,404	472,371
<u>1.2.3 - Management of Pre-Premium Claims</u>					
Grants from Portfolio Department	49,060	41,029	40,916	39,629	37,914
Expenses not requiring Appropriation in the Budget year	(77,748)	(35,210)	(33,959)	(30,893)	(27,827)
Total component expenses	(28,688)	5,819	6,956	8,735	10,087
<u>1.2.4 - Provide support to the Seafarers' Safety Rehabilitation and Compensation Authority</u>					
Annual departmental expenses:					
Annual Appropriation	423	424	414	409	407
Expenses not requiring Appropriation in the Budget year	895	1,033	1,078	1,119	1,159
Total component expenses	1,318	1,457	1,492	1,528	1,566
Total program expenses	483,580	438,246	449,681	474,294	499,020

OUTCOME 3

Outcome 3 Strategy

There is no change to the outcome strategy as a result of the 2013-14 Additional Estimates. Additional estimates variations for 2013-14 are outlined at Table 1.3 and other variations including parameter adjustments are outlined in Table 1.4. There are no new programmes.

Table 2.1.3 Budgeted Expenses for Outcome 3

Outcome 3: Access to compensation for people with asbestos-related diseases where the Commonwealth has a liability through management of claims	2012-13 Actual expenses	2013-14 Estimated expenses
	\$'000	\$'000
Program 1.3: Comcare		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	5,075	5,085
Grants received from portfolio department	26,261	15,847
Revenues from other independent sources	1,609	1,563
Revenues from other independent sources ¹	12,740	14,840
Total for Program 1.3	45,686	37,335
Outcome 3 Totals by resource type		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	5,075	5,085
Grants received from portfolio department	26,261	15,847
Revenues from other independent sources	1,609	1,563
Revenues from other independent sources ¹	12,740	14,840
Total expenses for Outcome 3	45,686	37,335
	2012-13	2013-14
Average Staffing Level (number)	18	22

1 This revenue relates to non-cash movements in workers' compensation claims liabilities.

Programme Objective

There has been no change to the programme objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2013-14*.

Agency Additional Estimates Statements – Comcare

Programme Expenses

	2012-13	2013-14	2014-15	2015-16	2016-17
	Actual	Revised budget	Forw ard year 1	Forw ard year 2	Forw ard year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual departmental expenses:					
Annual Appropriation	5,075	5,085	4,958	4,934	4,916
Grants received from Portfolio Department	26,261	15,847	26,356	30,031	31,586
Expenses not requiring appropriation in the Budget year	1,609	1,563	1,815	1,982	2,168
Expenses not requiring appropriation in the Budget year ¹	12,740	14,840	(840)	(6,720)	(9,380)
Total program expenses	45,686	37,335	32,289	30,227	29,290

1 Expenses not requiring appropriation in the Budget year relates to non-cash movements in workers' compensation claims liabilities.

Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 EXPLANATORY TABLES

Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. There has been no change to the expected additions (receipts) and reductions (payments) from that included in Table 3.1.2 in the *Portfolio Budget Statements 2013-14*.

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 the new measures and variations as outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2012-13 financial year.

3.2.2 Budgeted Financial Statements

Departmental Financial Statements

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES					
Employee benefits	68,717	76,237	74,712	76,925	79,212
Suppliers	32,509	33,162	32,277	32,818	33,457
Depreciation and amortisation	6,433	7,606	7,607	7,607	7,607
Losses from asset sales	98	-	-	-	-
Borrowing costs	61	-	-	-	-
Claims payments	309,071	301,375	325,650	342,542	355,964
Claims - Movement in liabilities	136,584	82,146	67,262	70,774	78,863
Total expenses	553,473	500,526	507,508	530,666	555,103
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,003	2,389	2,429	2,471	2,518
Licence fees	14,840	12,536	13,449	13,679	14,430
Regulatory contributions	17,437	19,941	21,296	21,655	22,968
Interest	21,386	20,078	26,944	34,424	41,575
Grants received from portfolio department	50,635	56,876	67,272	69,660	69,500
Workers' compensation premium	341,704	406,456	480,500	499,300	498,100
Other non-tax revenue	857	14,852	1,413	(498)	836
Total own-source revenue	448,862	533,128	613,303	640,691	649,927
Net cost of (contribution by) services	104,611	(32,602)	(105,795)	(110,025)	(94,824)
Revenue from Government	6,279	7,724	7,561	7,516	6,075
Total comprehensive income (loss)	(98,332)	40,326	113,356	117,541	100,899

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Comcare

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Actual	Revised	Forw ard	Forw ard	Forw ard
	2012-13	budget	estimate	estimate	estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	289,830	395,605	573,198	760,445	937,107
Trade and other receivables	2,852,950	2,866,919	2,865,345	2,861,480	2,861,024
Other financial assets	5,742	5,742	5,742	5,742	5,742
Total financial assets	3,148,522	3,268,266	3,444,285	3,627,667	3,803,873
Non-financial assets					
Land and buildings	-	-	-	-	-
Property, plant and equipment	23,894	28,292	31,927	36,712	39,147
Intangibles	6,756	4,763	4,271	2,629	4,087
Other non-financial assets	1,319	1,319	1,319	1,319	1,319
Total non-financial assets	31,969	34,374	37,517	40,660	44,553
Total assets	3,180,491	3,302,640	3,481,802	3,668,327	3,848,426
LIABILITIES					
Payables					
Suppliers	8,954	8,954	8,954	8,954	8,954
Other payables	5,708	5,708	5,708	5,708	5,708
Total payables	14,662	14,662	14,662	14,662	14,662
Provisions					
Employee provisions	17,075	16,902	16,630	16,331	17,960
Other provisions	4,077,378	4,159,374	4,225,452	4,294,735	4,372,306
Total provisions	4,094,453	4,176,276	4,242,082	4,311,066	4,390,266
Total liabilities	4,109,115	4,190,938	4,256,744	4,325,728	4,404,928
Net assets	(928,624)	(888,298)	(774,942)	(657,401)	(556,502)
EQUITY					
Parent entity interest					
Contributed equity	7,717	7,717	7,717	7,717	7,717
Reserves	219	219	219	219	219
Retained surplus (accumulated deficit)	(936,560)	(896,234)	(782,878)	(665,337)	(564,438)
Total parent entity interest	(928,624)	(888,298)	(774,942)	(657,401)	(556,502)
Total Equity	(928,624)	(888,298)	(774,942)	(657,401)	(556,502)

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Comcare

**Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement
(Budget Year 2013-14)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	(936,560)	219		7,717	(928,624)
Adjustment for changes in accounting policies					-
Adjusted opening balance	(936,560)	219	-	7,717	(928,624)
Comprehensive income					
Other comprehensive income					-
Surplus (deficit) for the period	40,326				40,326
Total comprehensive income	40,326	-	-	-	40,326
Estimated closing balance as at 30 June 2014	(896,234)	219	-	7,717	(888,298)

Prepared on Australian Accounting Standards basis

Agency Additional Estimates Statements – Comcare

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	6,279	7,724	7,561	7,516	6,075
Sale of goods and rendering of services	35,443	34,866	37,174	37,805	39,915
Interest	19,904	20,078	26,944	34,424	41,575
Grants received from portfolio department	67,551	56,876	67,272	69,660	69,500
Other	377,066	447,101	528,550	549,230	547,911
Total cash received	506,243	566,645	667,501	698,635	704,976
Cash used					
Employees	67,298	75,673	73,178	75,347	77,583
Suppliers	31,522	37,482	36,581	37,176	37,952
Net GST paid	28,427	36,327	43,748	45,575	45,316
Other	311,008	301,375	325,650	342,542	355,964
Total cash used	438,255	450,857	479,157	500,640	516,815
Net cash from (used by) operating activities	67,988	115,788	188,344	197,995	188,161
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	24	-	-	-	-
Total cash received	24	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	17,330	10,011	10,750	10,750	11,500
Total cash used	17,330	10,011	10,750	10,750	11,500
Net cash from (used by) investing activities	(17,306)	(10,011)	(10,750)	(10,750)	(11,500)
Net increase (decrease) in cash held	50,682	105,777	177,594	187,245	176,661
Cash and cash equivalents at the beginning of the reporting period	239,148	289,830	395,607	573,201	760,446
Cash and cash equivalents at the end of the reporting period	289,830	395,607	573,201	760,446	937,107

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Comcare

Table 3.2.5: Capital Budget Statement — Departmental

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	17,330	10,011	10,750	10,750	11,500
TOTAL AMOUNT SPENT	17,330	10,011	10,750	10,750	11,500
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,330	10,011	10,750	10,750	11,500
Total cash used to acquire assets	17,330	10,011	10,750	10,750	11,500

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Comcare

Table 3.2.6: Statement of Asset Movements (2013-14)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2013			
Gross book value	32,112	16,152	48,264
Accumulated depreciation/amortisation and impairment	(8,218)	(9,396)	(17,614)
Opening net book balance	23,894	6,756	30,650
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase or internally developed	9,861	150	10,011
Total additions	9,861	150	10,011
Other movements			
Depreciation/amortisation expense	(5,463)	(2,143)	(7,606)
Total other movements	(5,463)	(2,143)	(7,606)
As at 30 June 2014			
Gross book value	41,973	16,302	58,275
Accumulated depreciation/amortisation and impairment	(13,681)	(11,539)	(25,220)
Closing net book balance	28,292	4,763	33,055

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Comcare

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	141	132	132	132	132
Claims payments	28	-	-	-	-
Total expenses administered on behalf of Government	169	132	132	132	132
LESS:					
OWN-SOURCE INCOME					
Other revenue	158	132	132	132	132
Total own-source income administered on behalf of Government	158	132	132	132	132
Net Cost of (contribution by) services	11	-	-	-	-
Surplus (Deficit)	(11)	-	-	-	-
Total comprehensive income (loss)	(11)	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash at bank	-	-	-	-	-
Taxation receivables	9	9	9	9	9
Trade and other receivables	1,322	1,322	1,322	1,322	1,322
Total financial assets	1,331	1,331	1,331	1,331	1,331
Total assets administered on behalf of Government	1,331	1,331	1,331	1,331	1,331
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Prepayments	-	-	-	-	-
Other payables	111	111	111	111	111
Total payables	111	111	111	111	111
Total liabilities administered on behalf of Government	111	111	111	111	111
Net assets/(liabilities)	1,220	1,220	1,220	1,220	1,220

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – Comcare

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	5	-	-	-	-
Other	157	132	132	132	132
Total cash received	162	132	132	132	132
Cash used					
Other	188	132	132	132	132
Total cash used	188	132	132	132	132
Net cash used by operating activities	(26)	-	-	-	-
Net increase (decrease) in cash held	(26)	-	-	-	-
Cash and cash equivalents at beginning of reporting period	1	-	-	-	-
Cash from Official Public Account for:					
- Special Accounts	187	-	-	-	-
Cash to Official Public Account for:					
- Special Accounts	162	-	-	-	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

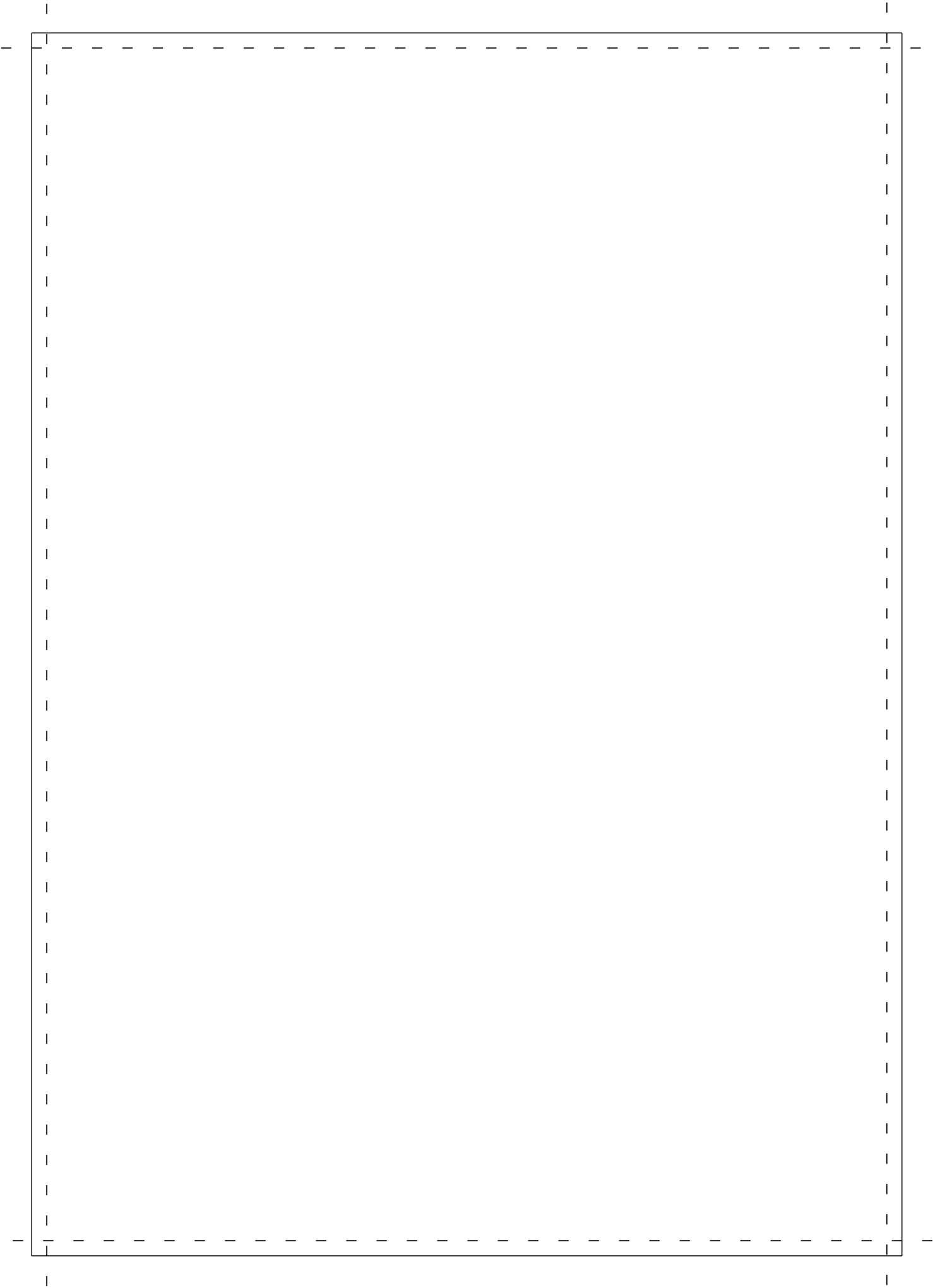
Table 3.2.10: Schedule of Administered Capital Budget

Comcare has no administered capital purchases to report. For this reason Table 3.2.10 is not presented.

Table 3.2.11: Statement of Administered Asset Movements (2013-14)

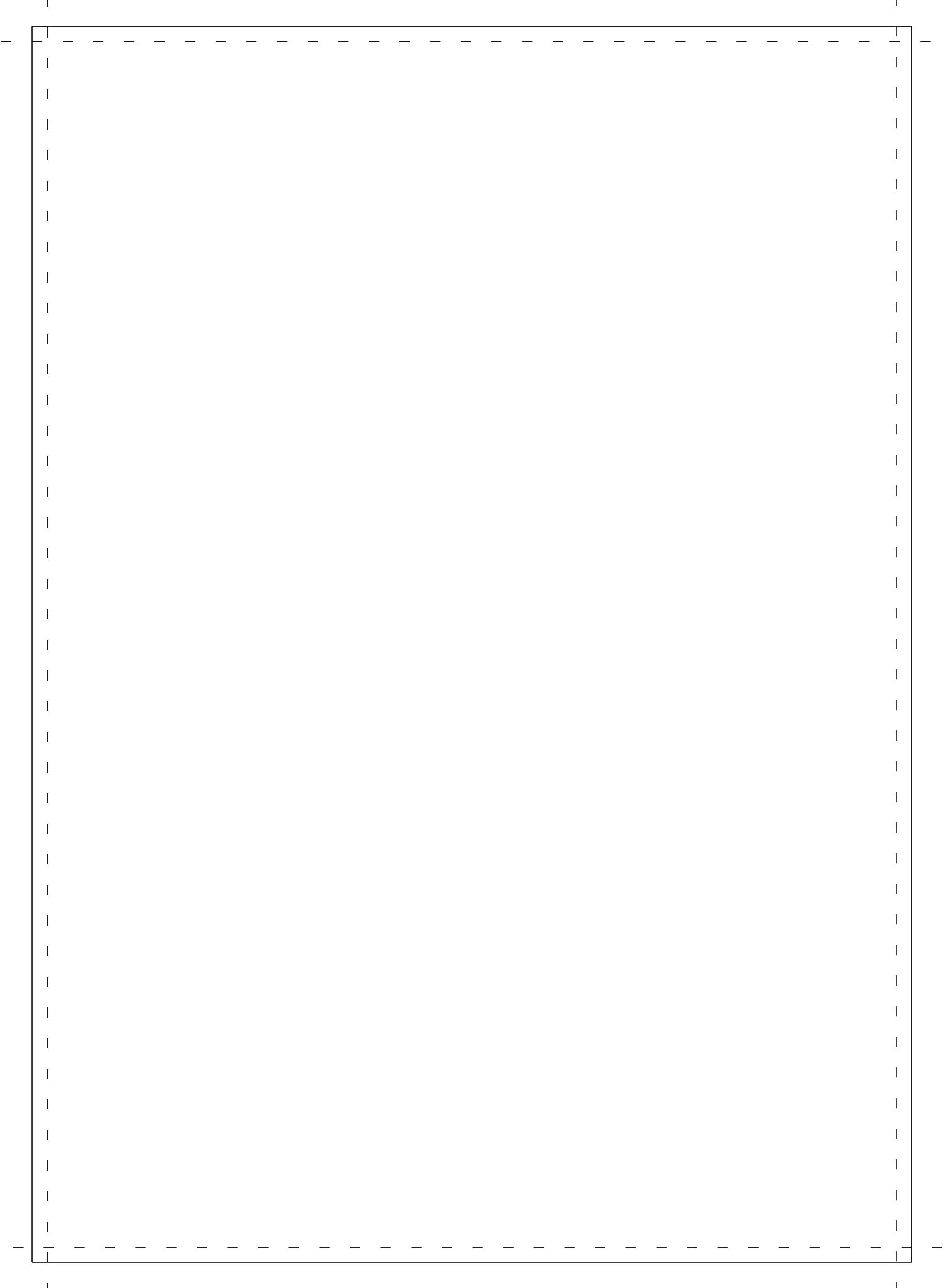
Comcare has no administered non-financial assets to report. For this reason Table 3.2.11 is not presented.

**OFFICE OF THE FAIR WORK
BUILDING INDUSTRY
INSPECTORATE**



OFFICE OF THE FAIR WORK BUILDING INDUSTRY INSPECTORATE

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OFFICE OF THE FAIR WORK BUILDING INDUSTRY INSPECTORATE

Section 1: Agency Overview and Resources

1.1 STRATEGIC DIRECTION

The Office of the Fair Work Building Industry Inspectorate (FWBII) is an independent statutory agency, established by the *Fair Work (Building Industry) Act 2012*. FWBII commenced operations on 1 June 2012.

In respect of the building and construction industry, FWBII is primarily responsible for:

- the provision of education, assistance and advice to industry participants regarding their rights and obligations
- inquiring into and investigating acts or practices by industry participants
- commencing civil penalty litigation, or making submissions to the Fair Work Commission, to enforce compliance by industry participants
- representing industry participants who are, or may become, a party to court proceedings or matters before the Fair Work Commission to promote compliance with relevant workplace laws
- referring matters to relevant authorities where appropriate in relation to
 - *Fair Work (Building Industry) Act 2012*
 - *Fair Work Act 2009, the Fair Work (Transitional Provisions and Consequential Amendments) Act 2009 and the Independent Contractors Act 2006*
 - safety net contractual entitlements
 - awards, agreements, orders, the Australian Fair Pay and Conditions Standard, a fair work instrument and the National Employment Standards, and
 - the Building Code 2013.

During 2013–14, FWBII plans to achieve the following outcome:

- Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Agency Additional Estimates Statements – FWBII

Table 1.1: Office of the Fair Work Building Industry Inspectorate Resource Statement — Additional Estimates for 2013-14 as at Additional Estimates February 2014

	Estimate as at Budget ⁺	Proposed Additional Estimate ⁼	Total estimate at Additional Estimates	Total available appropriation
	2013-14 \$'000	2013-14 \$'000	2013-14 \$'000	2012-13 \$'000
Ordinary annual services ¹				
Departmental appropriation				
Prior year departmental appropriation ²	41,081		41,081	42,314
Departmental appropriation ³	24,090	4,971	29,061	30,553
s31 Relevant agency receipts ⁴	44		44	70
Total	65,215	4,971	70,186	72,937
Total ordinary annual services A	65,215	4,971	70,186	72,937
Other services ⁵				
Departmental non-operating				
Equity injections			-	
Total	-	-	-	-
Total other services B	-	-	-	-
Total available annual appropriations	65,215	4,971	70,186	72,937
Total special appropriations C	-	-	-	-
Total appropriations excluding Special Accounts	65,215	4,971	70,186	72,937
Special Accounts				
Total Special Account D	-	-	-	-
Total resourcing				
A+B+C+D	65,215	4,971	70,186	72,937
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations			-	
Total net resourcing for FWBII	65,215	4,971	70,186	72,937

1 Appropriation Act (No. 1) 2013-14 and Appropriation Bill (No. 3) 2013-14

2 Estimated adjusted balance carried from previous year for annual appropriations

3 Includes an amount of \$0.118m in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts - estimate

5 Appropriation Act (No. 2) 2013-14 and Appropriation Bill (No. 4) 2013-14

Reader note: All figures are GST exclusive.

1.3 AGENCY MEASURES TABLE

Budget measures relating to the FWBII are summarised below.

Table 1.2: Agency 2013-14 Measures since Budget

	Program	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Expense measures					
Re-establishment of ABCC	1.1				
Departmental expenses		5,000	10,000	10,000	10,000
Total		5,000	10,000	10,000	10,000
Reforms to the APS management and efficient procurement of agency software	1.1				
Departmental expenses		(29)	(46)	(106)	(114)
Total		(29)	(46)	(106)	(114)
Efficiency Dividend - temporary increase in rate	1.1				
Departmental expenses		-	(253)	(574)	(897)
Total		-	(253)	(574)	(897)
Total expense measures					
Departmental		4,971	9,701	9,320	8,989
Total		4,971	9,701	9,320	8,989

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for FWBII at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013-14 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2013-14 Budget

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 1					
Increase in estimates (departmental)					
Re-establishment of ABCC		5,000	10,000	10,000	10,000
Decrease in estimates (departmental)					
Reforms to the APS management and efficient procurement of agency software		(29)	(46)	(106)	(114)
Efficiency Dividend - temporary increase in rate		-	(253)	(574)	(897)
Net impact on estimates for Outcome 1 (departmental)		4,971	9,701	9,320	8,989

Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

	Program impacted	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000
Outcome 1					
Decrease in estimates (departmental)					
Indexation		-	-	(70)	(70)
Net impact on estimates for Outcome 1 (departmental)		-	-	(70)	(70)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for FWBII through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013-14

	2012-13 Available \$'000	2013-14 Budget \$'000	2013-14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Outcome 1					
Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.	30,553	24,090	29,061	5,000	(29)
Total	30,553	24,090	29,061	5,000	(29)
Total administered and departmental	30,553	24,090	29,061	5,000	(29)

Table 1.6: Appropriation Bill (No. 4) 2013-14

No variation to Appropriation Bill No. 4.

Section 2: Revisions to Agency Resources and Planned Performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

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

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of FWBII in achieving Government outcomes.

Outcome 1
Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.

Outcome 1 Strategy

Key strategies towards achieving FWBII's outcome in 2013–14 are to:

- conduct investigations into alleged breaches of workplace laws
- commence enforcement action, including civil penalty litigation
- provide ready-access to information on relevant workplace laws and codes of practice
- provide education, assistance and advice to industry participants
- conduct targeted educational and compliance campaigns.

Agency Additional Estimates Statements – FWBII

Table 2.1 Budgeted Expenses and Resources for Outcome 1

	2012-13	2013-14
Outcome 1: Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.	Actual expenses \$'000	Revised Estimated expenses \$'000
Program 1.1: Education, advice and compliance functions		
Departmental expenses		
Departmental appropriation ¹	28,892	28,987
Expenses not requiring appropriation in the Budget year ²	1,312	850
Total for Program 1.1	30,204	29,837
Outcome 1 Totals by appropriation type		
Departmental expenses		
Departmental appropriation ¹	28,892	28,987
Expenses not requiring appropriation in the Budget year ²	1,312	850
Total expenses for Outcome 1	30,204	29,837
	2012-13	2013-14
Average Staffing Level (number)	135	131

1 Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Revenue from independent sources (s31)".

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Audit Fees and Resources Received Free of Charge.

Programme 1.1: Education, Advice and Compliance Functions

Programme Objective 1.1

There is no change to the outcome strategy as a result of the Additional Estimates 2013-14.

Adjustments to programme key performance indicators are below. Any programmes or deliverables not listed below remain unchanged from the 2013-14 Portfolio Budget Statements.

Programme Expenses 1.1

	2012-13 Actual	2013-14 Revised budget	2014-15 Forw ard year 1	2015-16 Forw ard year 2	2016-17 Forw ard year 3
('000)	\$'000	\$'000	\$'000	\$'000	\$'000
Annual departmental expenses:					
Departmental items	28,892	28,987	33,899	33,793	33,861
Expenses not requiring appropriation in the Budget year ¹	1,312	850	785	402	1,081
Total program expenses	30,204	29,837	34,684	34,195	34,942

1 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Audit Fees.

Section 3: Explanatory Tables and Budgeted Financial Statements

3.1 EXPLANATORY TABLES

Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. The FWBII has no Special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of Budgeted Financial Statements

An analysis of FWBII's budgeted financial statements for 2013-14 is provided below.

Comprehensive income statement

FWBII is budgeting for a deficit equal to the unappropriated depreciation and amortisation expense in 2013-14 and the three forward years.

Total expenses for 2013-14 are estimated to be \$29.8 million.

Budgeted departmental balance sheet

FWBII has a budgeted net asset position of \$39.7 million in 2013-14.

Total assets for 2013-14 are estimated to be \$46.4 million comprising \$44.8 million of financial assets and \$1.6 million in non-financial assets.

Total liabilities for 2013-14 are estimated to be \$6.8 million with the primary liabilities being accrued employee entitlements which total \$3.0 million.

3.2.2 Budgeted Financial Statements

Departmental Financial Statements

During 2013-14, FWBII will begin the process of re-establishing the Australian Building Construction Commission, subject to the passage of the relevant legislation. The estimates have been revised to include an increase in appropriations for this. The estimates also include a decrease in the Whole of Government Savings and Efficiency Dividend adjustments.

Agency Additional Estimates Statements – FWBII

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
EXPENSES					
Employee benefits	15,538	17,018	22,514	22,977	23,503
Suppliers	13,058	12,025	11,441	10,872	10,414
Depreciation and amortisation	1,256	794	729	346	1,025
Write-down and impairment of assets	328				
Losses from asset sales	24				
Total expenses	30,204	29,837	34,684	34,195	34,942
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	318	44	46	47	49
Total own-source revenue	318	44	46	47	49
Gains					
Other gains	56	56	56	56	56
Total gains	56	56	56	56	56
Total own-source income	374	100	102	103	105
Net cost of (contribution by) services	29,830	29,737	34,582	34,092	34,837
Revenue from Government	29,877	28,943	33,853	33,746	33,812
Surplus (Deficit) before income tax	47	(794)	(729)	(346)	(1,025)
Income tax expense					
Surplus (Deficit) after income tax	47	(794)	(729)	(346)	(1,025)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income after income tax	-	-	-	-	-
Total comprehensive income (loss)	47	(794)	(729)	(346)	(1,025)

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – FWBII

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)

Note: Impact of Net Cash Appropriation Arrangements

	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	47	(794)	(729)	(346)	(1,025)
less depreciation/amortisation expenses previously funded through revenue appropriations ¹					
Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income	47	(794)	(729)	(346)	(1,025)

1 From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – FWBII

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	265	566	568	650	650
Trade and other receivables	44,370	44,252	44,230	39,988	40,247
Total financial assets	44,635	44,818	44,798	40,638	40,897
Non-financial assets					
Land and buildings	1,566	889	446	3,058	2,528
Property, plant and equipment	201	110	291	811	667
Intangibles	11	-	85	630	473
Other non-financial assets	620	621	621	621	621
Total non-financial assets	2,398	1,620	1,443	5,120	4,289
Assets held for sale					
Total assets	47,033	46,438	46,241	45,758	45,186
LIABILITIES					
Payables					
Suppliers	1,803	1,803	1,803	1,803	1,803
Total payables	1,803	1,803	1,803	1,803	1,803
Provisions					
Employee provisions	3,004	3,004	3,004	3,004	3,004
Other provisions	1,877	1,958	2,048	1,465	1,465
Total provisions	4,881	4,962	5,052	4,469	4,469
Total liabilities	6,684	6,765	6,855	6,272	6,272
Net assets	40,349	39,673	39,386	39,486	38,914
EQUITY*					
Parent entity interest					
Contributed equity	4,618	4,736	5,178	5,624	6,077
Retained surplus (accumulated deficit)	35,731	34,937	34,208	33,862	32,837
Total parent entity interest	40,349	39,673	39,386	39,486	38,914
Total Equity	40,349	39,673	39,386	39,486	38,914

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – FWBII

**Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement
(Budget Year 2013-14)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	35,731			4,618	40,349
Adjusted opening balance	35,731	-	-	4,618	40,349
Comprehensive income					
Surplus (deficit) for the period	(794)				(794)
Total comprehensive income	(794)	-	-	-	(794)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCBs)				118	118
Sub-total transactions with owners	-	-	-	118	118
Estimated closing balance as at 30 June 2014	34,937	-	-	4,736	39,673
Closing balance	34,937	-	-	4,736	39,673

Prepared on Australian Accounting Standards basis

Agency Additional Estimates Statements – FWBII

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	30,169	28,798	33,941	33,059	33,553
Sale of goods and rendering of services	328				
Other	1,310	41	44	51	105
Total cash received	31,807	28,839	33,985	33,110	33,658
Cash used					
Employees	16,615	16,183	21,647	22,728	23,503
Suppliers	15,557	12,500	12,247	7,558	10,414
Other		-	-	-	-
Total cash used	32,172	28,683	33,894	30,286	33,917
Net cash from (used by) operating activities	(365)	156	91	2,824	(259)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	378	-	-	-	-
Other - Proceeds from DCB	76	160	463	1,281	453
Total cash received	454	160	463	1,281	453
Cash used					
Purchase of property, plant, equipment and intangibles	76	15	552	4,023	194
Total cash used	76	15	552	4,023	194
Net cash from (used by) investing activities	378	145	(89)	(2,742)	259
FINANCING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash used by financing activities	-	-	-	-	-
Net increase (decrease) in cash held	13	301	2	82	-
Cash and cash equivalents at the beginning of the reporting period	252	265	566	568	650
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	265	566	568	650	650

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – FWBII

Table 3.2.5: Capital Budget Statement — Departmental

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Act No. 1 (DCB)	676	118	442	446	453
Total new capital appropriations	676	118	442	446	453
Provided for:					
<i>Purchase of non-financial assets</i>	676	118	442	446	453
Total Items	676	118	442	446	453
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ¹	1,665	15	552	1,607	194
Funded internally from departmental resources ²	30			2,416	
TOTAL AMOUNT SPENT	1,695	15	552	4,023	194
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,695	15	552	4,023	194
Total cash used to acquire assets	1,695	15	552	4,023	194

1 Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

2 Includes the following sources of funding:

- current and prior year Act 1 and Bills 3/5 appropriations (excluding amounts from the DCB).
- donations and contributions
- gifts
- internally developed assets
- s31 relevant agency receipts (for FMA agencies only)
- proceeds from the sale of assets

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – FWBII

Table 3.2.6: Statement of Asset Movements (2013-14)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013				
Gross book value	7,769	575	794	9,138
Accumulated depreciation/amortisation and impairment	(6,203)	(374)	(783)	(7,360)
Opening net book balance	1,566	201	11	1,778
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity ¹		15		15
Total additions	-	15	-	15
Other movements				
Depreciation/amortisation expense	(677)	(106)	(11)	(794)
Total other movements	(677)	(106)	(11)	(794)
As at 30 June 2014				
Gross book value	7,769	590	794	9,153
Accumulated depreciation/amortisation and impairment	(6,880)	(480)	(794)	(8,154)
Closing net book balance	889	110	-	999

- 1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2013-14, including CDABs.
- 2 "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2013-14 for depreciation / amortisation expenses, DCBs or other operational expenses.
- 3 Net Proceeds may be returned to the OPA.

Prepared on Australian Accounting Standards basis.

Schedule of Administered Activity

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)

	Actual	Revised	Forward	Forward	Forward
	2012-13	budget	estimate	estimate	estimate
	\$'000	2013-14	2014-15	2015-16	2016-17
		\$'000	\$'000	\$'000	\$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	41	-	-	-	-
Total expenses administered on behalf of Government	41	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	261	-	-	-	-
Total non-taxation revenue	261	-	-	-	-
Total own-source revenues administered on behalf of Government	261	-	-	-	-
Total own-sourced income administered on behalf of Government	261	-	-	-	-
Net Cost of (contribution by) services	(220)	-	-	-	-
Surplus (Deficit) before income tax	220	-	-	-	-
Income tax expense					
Surplus (deficit) after income tax	220	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income before income tax	-	-	-	-	-
Income tax expense - other comprehensive income					
Total other comprehensive income after income tax	-	-	-	-	-
Total comprehensive income (loss)	220	-	-	-	-

Prepared on Australian Accounting Standards basis.

Agency Additional Estimates Statements – FWBII

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Trade and other receivables	2	2	2	2	2
Total financial assets	2	2	2	2	2
Non-financial assets					
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	2	2	2	2	2
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Total payables	-	-	-	-	-
Provisions					
Total provisions	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-
Net assets/(liabilities)	2	2	2	2	2

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)

	Actual 2012-13 \$'000	Revised budget 2013-14 \$'000	Forward estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000
OPERATING ACTIVITIES					
Cash received					
Other	296	-	-	-	-
Total cash received	296	-	-	-	-
Cash used					
Other - Transfer to OPA	296	-	-	-	-
Total cash used	296	-	-	-	-
Net cash used by operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

FWBII has no administered capital budget. For this reason Table 3.2.10 is not presented.

Table 3.2.11: Statement of Administered Asset Movements (2013-14)

FWBII has no administered assets. For this reason Table 3.2.11 is not presented.

Notes to the Financial Statements

The budgeted financial statements have been prepared in accordance with the Finance Minister's Orders issued by the Minister for Finance and Deregulation.

The statements have been prepared:

- on an accrual accounting basis
- in compliance with Australian Accounting Standards and Australian Equivalents to International Financial Reporting Standards (AEIFRS) and other authoritative pronouncements of the Australian Accounting Standards Board and the consensus views of the Urgent Issues Group
- having regard to Statements of Accounting Concepts.

The main changes to the Budgeted Financial Statements arising from the Additional Estimates are:

Departmental revenue from government

The Budgeted Financial Statements have been revised to include the increase in Appropriation Bill (No. 3) required to fund the re-establishment of the Australian Building Construction Commission. This process is expected to take place in 2013-14.

Departmental expenses

The Budgeted Financial Statements have been revised to include Whole of Government Savings and Efficiency Dividend adjustments.