



Australian Government
**Department of Employment
and Workplace Relations**

Department of Employment and Workplace Relations

**Annual
Report
2023–24**

The background features a light teal gradient at the top, transitioning into a darker teal section. A vertical yellow-green bar is on the left, and a dark teal rectangle is on the right. A thin yellow-green bar is at the bottom.

Department of Employment and Workplace Relations

Acknowledgement of Country

The Department of Employment and Workplace Relations acknowledges the Traditional Owners and Custodians of Country throughout Australia and acknowledges their continuing connection to land, water and community. We pay our respects to the people, the cultures and the elders past and present.

The Department of Employment and Workplace Relations acknowledges diversity and respectfully uses the terms 'Indigenous' and 'First Nations people' interchangeably throughout this document.

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The document must be attributed as the Department of Employment and Workplace Relations Annual Report 2023–24.

The terms under which the Coat of Arms can be used are detailed on the Department of the Prime Minister and Cabinet website at pmc.gov.au/government/commonwealth-coat-arms.

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Australian Government
**Department of Employment
and Workplace Relations**

Secretary
Natalie James

Senator the Hon Murray Watt
Minister for Employment and Workplace Relations
Parliament House
CANBERRA ACT 2600

Dear Minister

It is my pleasure to submit to you the Department of Employment and Workplace Relations Annual Report 2023–24 for presentation to the Parliament as required by subsection 46(1) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The report has been prepared in accordance with section 46 of the PGPA Act. It meets the requirements of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) in relation to annual reports for non-corporate Commonwealth entities and includes the department’s annual performance statements.

Also included in the report are the department’s audited financial statements, prepared in accordance with the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015.

As required by section 17AG(2)(b) of the PGPA Rule, I certify that I am satisfied that in 2023–24 the department:

- prepared fraud and corruption risk assessments and fraud and corruption control plans
- had in place appropriate fraud and corruption prevention, detection, investigation, recording and reporting mechanisms that met the needs of the department
- took all reasonable measures to appropriately deal with fraud and corruption relating to the department.

The appendices also provide the following:

- information about activities funded to assist people to obtain and maintain paid work, as required under section 1062D of the *Social Security Act 1991*
- Australian Apprenticeship Support Loans Program 2023–24 annual report, as required under section 103 of the *Australian Apprenticeship Support Loans Act 2014*
- Student Identifier Registrar 2023–24 annual report, as required under section 51 of the *Student Identifiers Act 2014*
- Jobs and Skills Australia 2023–24 annual report, as required under section 28 of the *Jobs and Skills Australia Act 2022*.

Yours sincerely

Natalie James

14 October 2024

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we support people
in Australia to have
safe, secure and
well-paid work
with the skills for a
sustainable future

Secretary's review



I am pleased to introduce the second annual report for the Department of Employment and Workplace Relations, which sets out the substantial work that our department has undertaken in 2023–24 as stewards of Australia's employment, skills and workplace relations systems.

In 2023–24 Australia's labour market was resilient, although conditions softened. The unemployment rate remained near a historical low, and the participation rate achieved record highs. Shortages of skilled workers, including in critical areas, continued. There remained a crucial need for the education, skills, employment services, and workplace relations systems to deliver appropriately qualified labour.

Through the Australian Universities Accord, the government set a nation changing goal of lifting tertiary education attainment to 80% of working aged people by 2050. We worked with colleagues in the Department of Education to advise on the Australian Universities Accord and to achieve more coordinated reforms.

We advised government on employment system reform and worked with stakeholders on immediate improvements. We worked effectively to deliver on the government's remaining commitment for workplace relations reform.

Progressing employment services reforms

In September 2023, the Australian Government released its vision for Australia's labour market through Working future: the Australian Government's white paper on jobs and opportunities (the Employment White Paper). In November 2023, the House of Representatives Select Committee on Workforce Australia Employment Services released its final report, Rebuilding employment services.

The government's response to the committee's report, released in July 2024, set out a plan for reforms to create a more responsive system that supports meaningful participation and secure and sustainable employment outcomes, with support that is better tailored to fit the needs of people using employment services.

As a first step towards reform and to address urgent concerns about the current system, the government introduced a range of measures through the 2023–24 Mid-Year Economic and Fiscal Outlook and the 2024–25 Budget. This included a new employment pathways package, strengthened integrity and improved safeguards

for participants, more appropriate rules for mutual obligations and critical improvements to the Workforce Australia IT system.

The department has also developed and commenced employment services trials, which will create an evidence base to inform future reform to the employment services system.

We consulted with a range of stakeholders to design the new voluntary pre-employment service for eligible parents of young children, Parent Pathways, which will replace ParentsNext from November 2024.

The department consulted on the design of employment support for First Nations people transitioning from the justice system, which informed the 2024–25 Budget announcement of a new Reconnection, Employment and Learning (REAL) Program. REAL will provide mentoring and culturally responsive support and will commence in some locations from 1 July 2025 and nationally from 1 July 2026.

In December 2023, the department successfully completed insourcing domestic delivery of the Pacific Australia Labour Mobility (PALM) scheme. The department now directly administers the scheme, which responds to labour shortages in priority industries and supports Australia's strategic interests in the Pacific.

Stewardship of Australia's skills system

The department led the delivery of the National Skills Agreement (NSA), a 5-year joint agreement between the Commonwealth and the states and territories, which commenced on 1 January 2024. We have supported partnerships between governments and industry to ensure that the national vocational education and training (VET) system provides high-quality, responsive and accessible education and training.

A new National Stewardship model implemented by the department will underpin strategic investment in skills for national priority areas, as well as providing states and territories with flexibility to meet local industry skills requirements.

We enabled the full functions of Jobs and Skills Australia (JSA), with the *Jobs and Skills Australia Amendment Act 2023*. The amendments provided governance arrangements for JSA and enable the minister to establish a Ministerial Advisory Board to advise the JSA Commissioner and the Minister for Skills and Training on the performance of the functions of JSA.

Over the course of 2023, the government established a national network of Jobs and Skills Councils (JSCs). These 10 industry-owned and led organisations were set up to drive collaboration and change across the VET sector. JSCs bring together employers, unions, training providers and other stakeholders to tackle skills challenges in all industry sectors, with a particular focus on the care, digital and energy workforces.

In early 2024, the Australian Government commenced the Strategic Review of the Australian Apprenticeships Incentive System to examine the support available to help more people start and complete apprenticeships. The review has been led by Dr Iain Ross AO and Ms Lisa Paul AO PSM. In 2023–24, the reviewers conducted an intensive consultation process with more than 600 stakeholders across 89 engagements. Its report to government will inform the design of Commonwealth support for apprentices going forward.

Workplace relations reforms

The department supported the development and passage of key legislation designed to protect pay and conditions. This includes criminalising wage theft, closing labour hire loopholes, and extending

Secretary's review *continued*

the powers of the Fair Work Commission to set minimum standards for 'employee-like' workers. These achievements followed consultation with a broad range of stakeholders, including business and industry representatives, unions, state and territory government officials and other key stakeholder groups. Direct engagement with stakeholders has been an important approach to inform these reforms and will continue to be a priority for the department in the workplace relations space, and all areas.

The department also supported work with the Commonwealth, state and territory governments to ban the use, supply and manufacture of engineered stone under work health and safety laws. The world-leading ban, which commenced from 1 July 2024, will help protect workers from acquiring silicosis and silica-related diseases.

Contributing to gender equality

Work commenced to better understand impacts for our employment services participants, including looking at program data through a gender lens and to address gender inequities seen in employment services. We are continuing to work in partnership with stakeholders to examine and test biases that may exist in delivery of employment services, and to improve equality in employment services outcomes.

We worked to strengthen women's participation in VET through the Building Women's Careers program. The program will establish partnership projects to drive systemic structural and cultural change in the key male-dominated industries and sectors of construction, clean energy, advanced manufacturing, and digital and technology.

Our work on the implementation of the Australian Skills Guarantee uses government investment in major projects to help train the next generation of skilled workers and will introduce new national targets for apprentices, trainees and paid cadets

working on Australian Government funded major projects. Commencing on 1 July 2024, the Australian Skills Guarantee will introduce national targets for women to increase the proportion of women working on major projects.

We introduced new apprenticeship support services, Apprenticeship Connect Australia, which commenced on 1 July 2024 and supports employers and apprentices throughout their journey. It delivers strengthened support to key client groups, including women in male-dominated occupations.

The department also supported the government as it participates in the first Fair Work Commission proceedings under the reformed supported bargaining framework. Through its participation in bargaining the government has committed to a historic wage increase for workers in the early childhood education and care sector with the finalisation of the first multi-employer agreement under the supported bargaining framework expected soon.

Supporting the Net Zero transformation

During 2023–24, we laid the foundations to sustain the transition to Net Zero. We supported the work of the Net Zero Economy Authority (including its establishment as a statutory body) and we advised the government on the future role of the Fair Work Commission in relation to workforce transition in advance of coal or gas-fired power station closures.

We provided incentives to support new apprentices taking up an apprenticeship to work in the clean energy sector through the New Energy Apprenticeships Program. Skills in clean energy sectors are needed for Australia's future economic growth and this program will increase the skilled workforce required to deliver Australia's clean energy infrastructure now and into the future.

Employment Facilitators were appointed through the Local Jobs Program to assist 4 regions with their transformation to a net zero economy. From 1 July 2024, these roles became Regional Workforce Transition Officers available to support these regions on an ongoing basis.

Our department

We continued to invest in our people's capability to build an inclusive, collaborative, adaptable and high-performing workforce. Bargaining was completed for the department's first enterprise agreement, which commenced in April 2024, supported by internal guidance, policies and frameworks. We delivered our Strategic Workforce Plan 2023–26 to establish how the department attracts, develops and retains workforce capability and capacity. We also launched our inaugural People Strategy 2024–27, which informs our strategic people and culture initiatives to support our delivery for the government and the Australian public.

We contributed to Australian Public Service (APS) reform by investing in our staff through the conversion of contracted roles to APS positions where appropriate and reducing the department's reliance on external labour.

In 2023–24, we continued our work to embed ethical considerations and integrity into all aspects of the department's operations. The department has centralised its fraud, corruption and integrity capabilities, adopted a fit-for-purpose Fraud and Corruption Control Framework, developed and released its first Integrity Framework and continued exploring ways to more effectively manage integrity, fraud and corruption risks and suspected incidents. We are committed to learning from Robodebt. We have engaged with staff at all levels on how we can best adapt our systems, processes and our culture to apply those lessons in our department.

I am proud of the work we have delivered, the commitment we have demonstrated and the professionalism we have displayed in both our high-profile and our everyday achievements throughout 2023–24. I thank all staff across the department for their contributions towards our key activities in building our strong #TeamDEWR culture of empathy and trust and in putting wellbeing at the centre of delivery.

Natalie James
Secretary



Closing the Gap

In 2023–24, the department refocused our commitment and increased our ambition to help overcome the entrenched inequality faced by First Nations people in response to the findings of the Productivity Commission review of the government's progress in implementing the National Agreement on Closing the Gap.

Closing the Gap is a national priority of the NSA, requiring focused, collective efforts and investment by Commonwealth, state and territory governments. The Closing the Gap policy initiative under the NSA was developed to embed the Priority Reforms of the National Agreement on Closing the Gap to ensure that action is being taken where First Nations people have told us it is needed. The NSA is the first intergovernmental agreement to include specific reference to Closing the Gap and its Priority Reforms.

The Executive Board reaffirmed that Closing the Gap remained a key departmental priority in 2023–24, including through continued resourcing of a Closing the Gap function within the Office of the Secretary. The Closing the Gap unit worked collaboratively across the department and with other Commonwealth and state/territory agencies to progress the goals and aspirations of the National Agreement on Closing the Gap, aligned to the Priority Reforms.

The department supported our staff to build their understanding of our obligations under the National Agreement on Closing the Gap. This included establishing a DEWR Closing the Gap Community of Practice for shared learning, and supporting staff participation in internal and external training programs. Senior Executive Service (SES) performance agreements and business planning processes were also strengthened to ensure Closing the Gap remains a priority across all our work.

The department continued to build and strengthen partnerships to ensure First Nations people are front and centre in developing and designing policy, program and initiatives. Policy dialogues with First Nations providers across the employment and vocational education and training sectors considered:

- how we might increase the proportion of funding delivered through Aboriginal and Torres Strait Islander service providers, including by reviewing our commissioning practices
- how we can help ensure mainstream and First Nations specific services are fit for purpose, culturally appropriate and effective in delivering outcomes
- how we can ensure our funding models are attractive and sustainable for small and community-controlled providers.

Key areas of reform activity included:

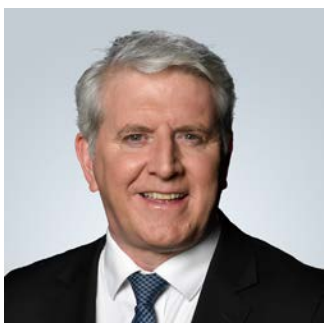
- supporting the newly established peak body: the National Indigenous Employment and Training Alliance (NIETA) as a key First Nations partner in employment services reform. We engaged with NIETA, with First Nations owned and operated service providers and with service users on specific employment program reforms including the review and reform of the ParentsNext program and Time to Work Employment Services
- working with the Coalition of Peaks and key members to progress Closing the Gap initiatives, including facilitating First Nations VET Leadership Roundtables and working to establish an Interim First Nations Skills Committee as a precursor to a more formal policy partnership and sector strengthening plan. A Skills Liaison Officer (Executive Level (EL) 2) is currently seconded to the Coalition of Peaks Secretariat to assist in progressing work under the NSA
- working collaboratively across the department and with First Nations organisations and sector representatives to inform a redesign of the Skills for Education and Employment (SEE) Program. The redesigned program will provide English literacy, numeracy and digital skills training in metropolitan, regional and remote areas that is culturally appropriate, safe and fit for purpose. The department also worked with state and territory governments and First Nations registered training organisations (RTOs) to revise the national standards for RTOs to help create an environment in the sector which better supports cultural safety
- expanding our Indigenous Liaison Officer network to provide cultural guidance and support to our colleagues and to engage with local communities and with providers that deliver services to First Nations people
- significant investment to co-design and begin establishing a network of Remote Training Hubs, in partnership with Central Australian communities and the Northern Territory Government
- extending the Broome Employment Services until June 2027 as an innovative, place-based approach to employment servicing, where APS personnel work in partnership with the First Nations service provider.

Portfolio

Ministers as at 30 June 2024



The Hon Tony Burke MP
Minister for Employment and Workplace Relations
Minister for the Arts



The Hon Brendan O'Connor MP
Minister for Skills and Training



The Hon Dr Andrew Leigh MP
Assistant Minister for Employment
Assistant Minister for Competition,
Charities and Treasury

Note: On 29 July 2024, Senator the Hon Murray Watt was sworn in as Minister for Employment and Workplace Relations and the Hon Andrew Giles MP was sworn in as Minister for Skills and Training.

Department of Employment and Workplace Relations

Purpose

We support people in Australia to have safe, secure and well-paid work with the skills for a sustainable future.

Role and functions

The department designs and delivers policy, programs, services, and legislation that support current and future labour market outcomes that underpin the wellbeing of Australia's people.

The employment, skills and workplace relations systems are highly interconnected and traverse key labour market levers. Reflecting significant scope for complementary action across and between systems, the department is uniquely positioned to shape Australia's current and future labour market and to drive productivity, inclusivity, and individual, social and environmental wellbeing. Our programs support the Australian Government's vision of full and inclusive employment.

In addition to our policy, program, and service delivery responsibilities, the department delivers and supports ICT services for other Commonwealth agencies. In 2023–24, these shared services offerings included desktop and mobile computing support, application and website development, and hosting services.

We are committed to engaging with people with diverse perspectives and lived experiences to help us achieve better outcomes that are fit for purpose and address specific needs. The partnerships we are creating across our consultations and engagement help us to ensure our programs meet the needs of the communities and individuals for whom we provide our services.

Accountable authority

Natalie James, Secretary of the Department of Employment and Workplace Relations, was the department's accountable authority from 1 July 2023 to 30 June 2024.

Table 1.1: Details of accountable authority during the reporting period, 2023–24

Name	Position title	Period as the accountable authority or member within the reporting period	
		Start date (1 July 2023 or after)	End date (30 June 2024 or before)
Natalie James	Secretary	1 July 2023	30 June 2024

Note: DEWR's purpose statement was amended to add 'in Australia' in the Employment and Workplace Relations 2023–24 Portfolio Additional Estimates Statements.

Our portfolio entities

As at 30 June 2024

Asbestos and Silica Safety and Eradication Agency

Jodie Deakes – Chief Executive Officer

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

For further information:

www.asbestossafety.gov.au

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

Darlene Perks – Chief Executive Officer

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

For further information:

www.coallsl.com.au

Australian Skills Quality Authority

Saxon Rice – Chief Executive Officer

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

For further information:

www.asqa.gov.au

Comcare

Greg Vines – Chief Executive Officer

Outcome: Promote and enable safe and healthy work.

For further information:

www.comcare.gov.au

Notes:

The Asbestos and Silica Safety and Eradication Agency's outcome statement has been amended to reflect its extended functions for silica following amendments to the *Asbestos and Silica Safety and Eradication Agency Act 2013*.

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

Fair Work Commission

Murray Furlong – General Manager

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

For further information:

www.fwc.gov.au

Office of the Fair Work Ombudsman

Anna Booth – Fair Work Ombudsman

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

For further information:

www.fairwork.gov.au

Safe Work Australia

Marie Boland – Chief Executive Officer

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

For further information:

www.safeworkaustralia.gov.au

Seafarers Safety, Rehabilitation and Compensation Authority

Barry Sherriff – Chairperson

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

For further information:

www.seacare.gov.au

Departmental structure

As at 30 June 2024



Natalie James, Secretary



Tania Rishniw
Deputy Secretary



Greg Manning
Deputy Secretary

Employment and Workforce Group
Workforce Australia for Individuals
Workforce Australia Provider Support
Workforce Australia for Business
Evidence and Assurance
Employment Policy and Analytics
Pacific Labour Operations

Workplace Relations Group
Entitlements Safeguards
Safety and Industry Policy
Workplace Relations Legal
Employment Conditions
Office of the Chief Economist

Anna Faithfull
Deputy Secretary



Skills and Training Group

Industry Engagement and Quality

VET Data, Loans and Compliance

Apprenticeships and Foundation Skills

Digital Projects and First Nations

Careers and International Skills

National Skills Agreement Taskforce

Statutory officers

Jobs and Skills Australia Commissioner

Deborah Jenkins
Deputy Secretary
Chief Operating Officer
Chief Security Officer



Corporate and Enabling Services Group

People and Communication

Finance and Budget

Technology and Services

Enterprise Transformation

Legal and Assurance

Digital Solutions

Student Identifiers Registrar

We are #TeamDEWR

Key highlights



We have 4,299¹ APS employees delivering on our purpose to support people in Australia to have safe, secure and well-paid work with the skills for a sustainable future.



The department's median gender pay gap as at 30 June 2024 was 0.0%.²

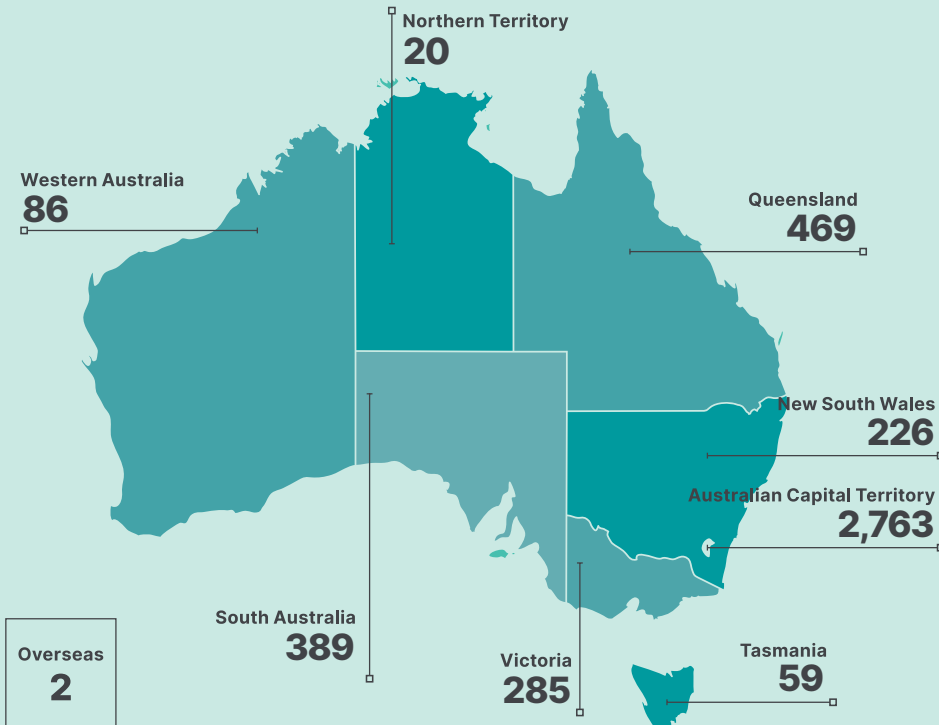


In 2023–24, we launched our People Strategy, which sets out our vision for an inclusive, curious, collaborative, adaptable and high-performing workforce. We continued to invest in our people's capability and grow the diversity of our workforce to support the government to deliver outcomes for all Australians.



We continued our commitment to set the standard, as a model employer, for fostering a safe and inclusive workplace that puts wellbeing at its centre through the implementation of our Strategic Workforce Plan, Working Well Framework, and Sexual Harassment Prevention and Response Action Plan.

Employees by location



Our people



employees
4,299

	ongoing	non-ongoing
	4,046	253

	full time	part time
	3,727	572

	female ³	male ³	indeterminate ³
	2,589	1,700	10



contractors⁴
772

	ICT	non-ICT
	577	195

1 Department of Employment and Workplace Relations employee data, headcount at 30 June 2024.

2 Further information on how the gender pay gap is calculated is available at www.wgea.gov.au.

3 Based on 3 options – male, female or X (indeterminate/intersex/unspecified) – provided to respondents when asked to specify their gender.

4 Department of Employment and Workplace Relations workforce data, contractor headcount at 30 June 2024. Contractors are engaged by the department on a temporary basis to undertake a defined task or for a defined period under the supervision of APS staff. This may include where specialist skill sets are required that are not available in the department, or where an engagement of either ongoing or non-ongoing employees is not appropriate.

AI Innovation

DEWR is identifying appropriate use of artificial intelligence (AI) and focusing on opportunities to enhance our internal operations. Through iteratively applying AI, we have been enabled to learn and become more efficient. We deploy our AI technologies responsibly, securely and ethically.

Driving this transformation is the multi-disciplinary AI Innovation team in the department's Digital Solutions Division. Composed of APS staff and industry experts, the team has been pivotal in exploring, evaluating, and implementing AI-driven initiatives that directly support our business objectives. Its work is not just about adopting new technology; it's about placing our business users at the heart of our systems and designing technology around business needs.

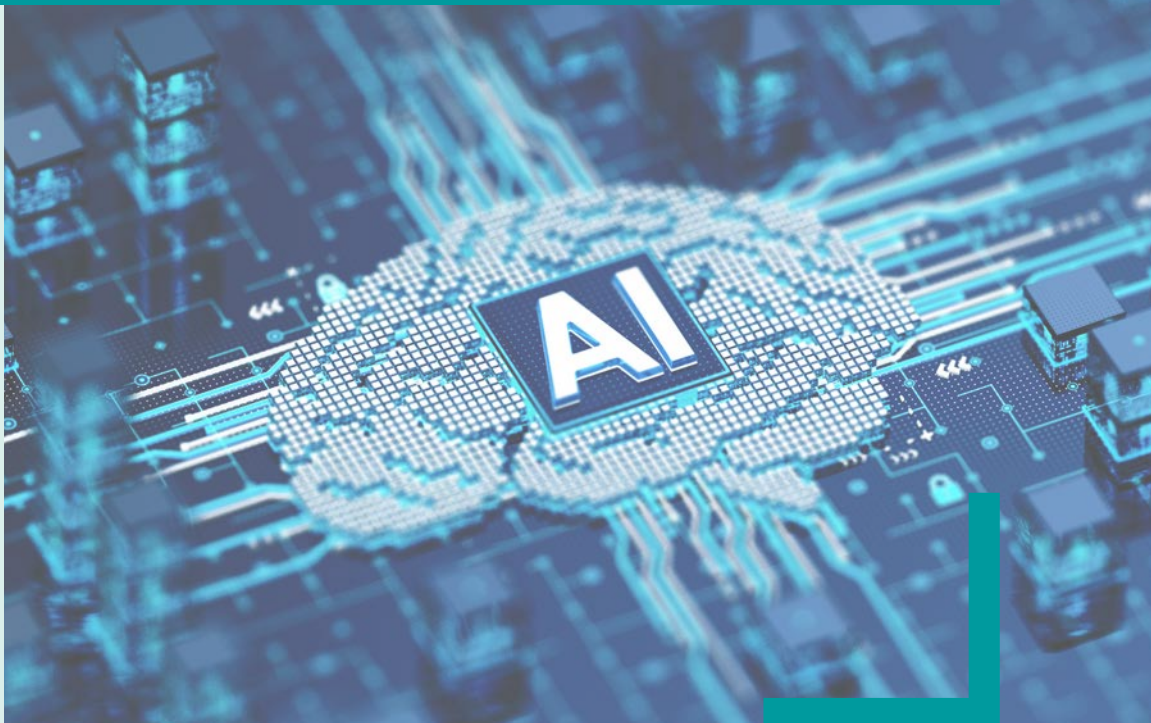
A key achievement in 2023–24 was the development of an AI-powered tool created in partnership with the department's Parliamentary Services team, which significantly reduced effort by automating aspects of manual work undertaken including monitoring and reporting. This has allowed the Parliamentary Services team to focus on higher value tasks. By integrating a human-in-the-loop approach, we have ensured that AI outputs are accurate and reliable, maintaining the integrity of our processes.

Our AI Innovation team has shared the outcomes and learnings from the AI tool across the APS. This collaboration underscores our commitment to enhancing internal processes while contributing to broader government objectives.

To sustain these innovations, the department has established a corporate innovation process with cross-departmental collaboration at its core. This structure supports our AI projects to be driven by business needs, be conducted responsibly and align with our strategic objectives. By placing business challenges at the centre, we are building a culture of continuous improvement and bold, transformative innovation within the department.

Looking ahead, we are committed to maintaining a business-led approach as we explore new AI opportunities. We will continue to ensure that our AI initiatives are guided by real-world business problems and contribute directly to our organisational goals. We are supporting our teams in taking measured risks and embracing digital advancements, with the aim to further revolutionise how we work, while ensuring that our approach to emerging technologies like AI remains both proactive and strategic.

our AI initiatives are
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and contribute
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2 Performance Statements

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Statement by the accountable authority

I, as the accountable authority of the Department of Employment and Workplace Relations, present the 2023–24 Annual Performance Statements of the department, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these annual performance statements are based on properly maintained records, accurately reflect the performance of the entity, and comply with subsection 39(2) of the PGPA Act.



Natalie James
Secretary
Department of Employment and Workplace Relations

14 October 2024

Purpose, outcomes and programs

We support people in Australia to have safe, secure and well-paid work, with the skills for a sustainable future

Outcome 1

Outcome 2

Outcome 3

OUR OUTCOME STATEMENTS

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

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

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

OUR PROGRAMS AND KEY ACTIVITIES

Program 1.1 – Employment Services

- Provide quality services to job seekers and employers
- Reduce risk of long-term unemployment
- Support job seekers, including youth, to achieve sustainable employment
- Support parents to improve their work readiness and prepare for employment.

Program 2.1 – Building Skills and Capability

- Enhance the quality of vocational education and training (VET)
- Respond to national future skills needs through access to VET graduates with the required skills
- Improve language, literacy, numeracy and digital literacy (LLND) skills for target groups.

Program 2.2 – VET Student Loans

- Reduce barriers to undertaking quality VET.

Program 2.3 – Nuclear-powered Submarine Program

- Establish a taskforce to provide advice on utilising Australia's skills and training system to support the workforce requirements of the submarine program.

Program 3.1 – Workplace Support

- Administer and advise on legal and policy frameworks
- Administer and implement programs and services.

Note: DEWR's purpose statement was amended to add 'in Australia' in the Employment and Workplace Relations 2023–24 Portfolio Additional Estimates Statements.

Analysis

Employment and workforce

The Australian Government's employment and pre-employment programs help Australians to find and keep a job, change jobs or create their own job through self-employment.

The department fosters a productive and competitive labour market by helping people into work and increasing workforce participation. The employment services we provide are focused on helping people on income support who are required to look for work. These services are both supported through Australian Public Service (APS) delivery and by a network of providers contracted by the government across Australia.

Employment programs and service delivery¹

The Australian Government's primary employment program, Workforce Australia, continues to support people to access services and find work. Workforce Australia Online is a digital service run by the department for those assessed as more job-ready and capable of self-managing and finding work without more intensive provider assistance. The number of people receiving employment services through Workforce Australia Online increased from 156,285 at 30 June 2023 to 180,130 at 30 June 2024.

Workforce Australia Services, delivered by contracted providers, is aimed at participants who need greater support, are at a higher risk of long-term unemployment or who have opted for more intensive support. The number of people receiving employment services from providers through Workforce Australia Services reduced from 453,725 at 30 June 2023 to 426,410 at 30 June 2024. In the 2023–24 financial year, 137,650 people receiving

provider services were placed in a job, 91,315 people remained employed 12 weeks following placement, and 78,585 people remained employed at the 26-week point. The APS has worked with communities and providers in Broome and Yarrabah to test different models of delivery.

Our Contact Centres are an integral part of our support to people participating in employment services. In 2023–24, we responded to around 558,000 calls. This included around 325,000 calls from individuals participating in Workforce Australia Online through our Digital Services Contact Centre and around 233,000 calls from individuals either seeking support with their provider, or with general enquiries and feedback through our National Customer Service Line.

Transition to Work is a specialist youth service that supports young people aged 15 to 24 to support their transition from school to further education or employment. The number of young people receiving support through Transition to Work increased from 38,800 at 30 June 2023 to 45,820 at 30 June 2024. In the 2023–24 financial year, 18,095 young people receiving support through Transition to Work were placed in a job, 9,835 people remained employed 12 weeks following placement, and 6,400 remained employed at the 26-week point.

Parent Pathways, a new voluntary pre-employment support service for parents, is replacing ParentsNext from November 2024. As at June 2024, there were 39,450 people seeking support through the ParentsNext program on a voluntary basis. The Parent Pathways program will commence on 1 November 2024. It includes a pilot site in Playford, South Australia, where the APS will deliver services.

¹ As a precaution to protect individuals' privacy and to align with published caseload data, all numbers pertaining to individuals in this section are rounded to the nearest 5.

The Australian Government also offers support for workers and communities in transition as a result of company/industry changes and the move to Net Zero greenhouse gas emissions. The Transition Support Network helps retrenched workers impacted by company restructuring and sectors transitioning to Net Zero to access new job opportunities. This includes support for workers from Bonza Aviation and Rex Airlines.

Workforce participation

The department delivers a number of programs to support workforce participation.

The Local Jobs Program is a place-based initiative that brings together local expertise and resources to improve labour market functioning and local delivery of a range of employment services across Australia.

The Pacific Australia Labour Mobility (PALM) scheme is Australia's primary temporary migration program responding to labour shortages and supporting Australia's strategic interests in the Pacific. The PALM scheme helps to fill unskilled to semi-skilled jobs in rural and regional Australia and in agriculture and food processing nationally by offering eligible employers access to a pool of reliable, productive workers from the Pacific Islands and Timor-Leste when there are not enough Australian workers to do the job.

The department successfully completed insourcing domestic delivery of the PALM scheme in December 2023. As at 30 June 2024, there were 34,230 workers participating in PALM, with 479 participating employers.

Skills and training

During 2023–24 the department delivered significant outcomes towards the government's reform agenda.

In October 2023, the landmark 5-year National Skills Agreement (NSA) was endorsed by National Cabinet. The NSA commenced on 1 January 2024. It will support the collective endeavour and accountability of all governments to ensure Australia's vocational education and training (VET) sector provides high-quality, responsive and accessible education and training. The Australian Government, through the NSA, has invested \$12.6 billion in state and territory government training systems, with the option of states and territories matching this, totalling a potential investment of over \$30 billion.

Fee-Free TAFE commenced in January 2023, in partnership with state and territory governments, to deliver 180,000 Fee-Free TAFE places in 2023. In August 2023 the Australian Government announced a further 300,000 places over 2024 to 2026. To 31 December 2023, Fee-Free TAFE has supported more than 355,000 student enrolments nationally.

In 2024, the inaugural Jobs and Skills Australia Commissioner and Deputy Commissioners were appointed. These appointments were supported by the establishment of the tripartite Jobs and Skills Australia Ministerial Advisory Board, which comprises representatives from the states and territories, employer groups and employee groups.

The quality and integrity of the VET sector are priorities for government. In March 2024, new legislation was passed which will see increased powers for the regulator and increased penalties to deter non-genuine and unscrupulous providers. The Australian Government has been working closely with state and territory governments to improve quality regulation through revised standards and improving the approach to qualifications development and assurance.

The department developed new non-financial apprenticeship support services and consulted with key stakeholders, employers, apprentices, industry, unions and peak bodies to refine policy and program settings. The changes focus on increasing completion rates, putting the apprentice at the centre of service delivery and providing more support, particularly in the early stages of apprenticeships. The new support services, Apprenticeship Connect Australia, commenced from 1 July 2024.

The Australian Skills Guarantee, which commenced on 1 July 2024, will use government investment in major projects to help train the next generation of skilled workers. The Skills Guarantee will introduce new national targets for apprentices, trainees and paid cadets working on Australian Government funded major projects. It will also introduce national targets for women to increase the proportion of women working on major projects.

The department has implemented the New Energy Skills Program to develop fit-for-purpose training pathways for new energy industry jobs, in partnership with states and territories, employers and unions.

From 1 January 2024, cost-of-living support for apprentices and trainees in priority occupations was broadened through the Australian Apprenticeship Support Loans program (previously the Trade Support Loans program). This support was extended to various occupations in the care sector which are historically dominated by women.

In 2023–24 the department undertook significant work to implement the redesigned Skills for Education and Employment (SEE) Program. SEE has been redesigned to expand eligibility to include all Australians aged over 15 years who have left school, removing the requirement to be a registered job seeker. Training will be offered in 2 distinct and complementary foundation skills training delivery streams. A new stream is dedicated to whole-of-

community skills training delivery to First Nations people. The redesigned SEE program commenced from 1 July 2024.

All of these initiatives were underpinned by consultation with stakeholders, employers, apprentices, students, unions, providers, state and territory governments and community organisations. The department has been working closely with the Coalition of Peaks to establish partnership arrangements to guide our work.

Supporting priority cohorts

The department continues to focus on improving the skills of, and providing pathways for, those who have encountered barriers to accessing the labour market.

The department has partnered with state and territory governments to deliver Fee-Free TAFE and vocational education places. Priority access is available for First Nations people, young people (aged 17 to 24), people who are out of work or receiving income support, unpaid carers, women facing economic insecurity, women undertaking study in non-traditional fields, people with disability and certain categories of visa holders.

The department has developed the new Australian Apprenticeships Support Services model, which will be implemented from 1 July 2024, with increased focus on providing higher levels of support to those who may encounter barriers to successful completion. This includes making at least 12 months of dedicated mentoring support available to women undertaking apprenticeships in male-dominated trades, First Nations apprentices, apprentices with disability and apprentices located in remote Australia. The model also introduces specialist providers to deliver specific expertise to women undertaking apprenticeships in male-dominated trades, First Nations apprentices and apprentices in the clean energy sector.

The NSA introduces a step-change in governments' approach to delivering on Closing the Gap commitments for skills, with dedicated investment and concrete action to ensure that the design and delivery of VET for First Nations people is in full and genuine partnership.

Workplace relations

Supporting the government to implement its workplace relations reform agenda was a critical priority in 2023–24.

This included providing policy advice to government, working with the Office of Parliamentary Counsel to develop draft legislation, and supporting the passage of legislation through parliament. The *Fair Work Legislation Amendment (Closing Loopholes) Act 2023*, *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024* and *Fair Work Amendment Act 2024* were passed by parliament, and the Fair Work (Registered Organisations) Amendment (Withdrawal from Amalgamation) Bill 2024 was introduced into parliament during 2023–24.

The department continued to support implementation of changes to the workplace relations and work health and safety frameworks arising from legislative packages for Secure Jobs, Better Pay, Protecting Worker Entitlements, and Closing Loopholes, as well as the world-first ban on the use, supply and manufacture of engineered stone benchtops, panels and slabs.

The department executed a program of consultation. We maintained and enhanced our relationships with stakeholders including with portfolio agencies; Commonwealth, state and territory government agencies; groups external to government, including peak employer and employee representative bodies, academics and community groups; and individual employers. Over the period, more than 100 consultation meetings were held about proposed reforms.

The department supported the establishment of the National Construction Industry Forum, which met for the first time in October 2023. The forum brings together key representatives of government, business and workers to discuss issues and priorities facing the building and construction industry. The forum met again in February 2024.

The department provided economic advice and analysis to support workplace relations policy and reform. During 2023–24 the department met its timeliness targets for the delivery of data to inform the Annual Wage Review submission, and quarterly Trends in Federal Enterprise Bargaining reports.

The department also delivered programs and services intended to promote fair, productive and safe workplaces.

The department delivered on recommendations from the *Respect@Work: Sexual Harassment National Inquiry Report (2020)* by executing grant agreements with current and new Working Women's Centres, to enable working women in all Australian jurisdictions to receive advice, advocacy and other support when experiencing workplace issues such as sexual harassment and discrimination.

The department administered the Productivity, Education and Training Fund to enhance tripartism by supporting employer and employee representative organisations to engage with workplace relations reforms and provide education and support to their members to embed the new laws in Australian workplaces.

The Fair Entitlements Guarantee (FEG) program pays certain workplace entitlements to employees whose employers are affected by insolvency. During 2023–24, the FEG program met its accuracy performance target. However, the FEG program did not meet its timeliness (average processing time) target of 14 weeks or less, in circumstances where there was a 28% increase in liquidations over the previous year. The FEG program had an average processing time for initial claims of 17.3 weeks and paid \$215.8 million to 10,169 claimants.

The FEG Recovery Program funds insolvency practitioners and takes direct action to recover funds for the Commonwealth and other creditors in insolvencies where FEG has been paid. Due to the nature of recovery activities (including litigation), the average delay between expenditure and recovery is 2 years. Since its establishment in 2015, the FEG Recovery Program has recovered \$282.1 million. During 2023–24, the program expended funding of \$17.0 million to pursue recovery of FEG payments. Overall recoveries totalled \$42.3 million in 2023–24, including \$25.1 million returned to consolidated revenue.

The Federal Safety Commissioner promotes safety on Australian construction worksites. In 2023 the Total Reported Injury Frequency Rate (TRIFR) increased, which was largely attributable to more frequent injuries in accredited companies performing commercial construction works.

Results

Overview of performance results

The department had 20 reportable performance measures with 27 targets, as published in the 2023–24 Corporate Plan, to assess performance against achieving the department’s purpose. The department reports on how it has performed through a range of output, effectiveness and efficiency (proxy) performance measures.

The department attained the majority of its 27 performance targets: 21 were achieved and 6 were not achieved. Four of the targets that were not achieved relate to Workforce Australia performance measures and were impacted by a range of factors including underlying labour market conditions.

The remaining 2 targets that were not achieved relate to workplace relations measures. One was impacted by increases in the number of insolvency events, leading to a higher number of claims; and the other reported an increase in safety incidents for the reporting year, though the 5-year trend indicates a reduction.

The department will continue to review and revise performance measures and targets, so that they remain appropriate and reflect changes to our programs, including employment services reform, our priorities and operating environment.

1

Outcome 1 performance summary

Performance measure	Program	DEWR reference code	Result rating	Page reference
Number of registered Workforce Australia Digital Platform users who log in to the platform	1.1 – Employment Services	EM001	Not achieved	32–33
Proportion of Workforce Australia Services participants who are satisfied or very satisfied with the overall quality of services delivered by their provider	1.1 – Employment Services	EM002	Achieved	33–34
Number of employers that lodge a vacancy through the Workforce Australia Digital Platform	1.1 – Employment Services	EM003	Not achieved	35–36
Proportion of Workforce Australia Services participants who receive a service during any month	1.1 – Employment Services	EM004	Achieved	36–37
Proportion of Workforce Australia Services participants who achieve a 26-week employment outcome	1.1 – Employment Services	EM005	Not achieved	38–39
Proportion of participants in work or study three months after exiting services	1.1 – Employment Services	EM006	a) Workforce Australia Online: Not achieved b) Workforce Australia Services: Achieved c) Workforce Australia – Transition to Work: Achieved	39–40
Proportion of ParentsNext participants who increase their work readiness	1.1 – Employment Services	EM007	Achieved	41
Proportion of ParentsNext participants who complete training or education, or participate in employment	1.1 – Employment Services	EM008	Achieved	42

2

Outcome 2 performance summary

Performance measure	Program	DEWR reference code	Result rating	Page reference
Proportion of graduates who are satisfied with the overall quality of the training	2.1– Building Skills and Capability	SK001	a) Achieved b) Achieved c) Achieved	43–44
Proportion of VET graduates who are employed or enrolled in further study after training	2.1– Building Skills and Capability	SK002	a) Achieved b) Achieved c) Achieved	45–46
Maintain the number of apprenticeship commencements	2.1– Building Skills and Capability	SK003	Achieved	47
Proportion of employers that report use of the VET system	2.1– Building Skills and Capability	SK004	Achieved	48–49
Proportion of participant assessments in targeted programs that increase one or more levels on the Australian Core Skills Framework or the Digital Literacy Skills Framework	2.1– Building Skills and Capability	SK005	Achieved	50
Proportion of VET student loans students who are satisfied with the quality of their training provider	2.2 – VET Student Loans	SK006	Achieved	51
Proportion of units of study successfully completed by VET student loans (VSL) students	2.2 – VET Student Loans	SK007	Achieved	52
Establish a taskforce and commence work in support of the Nuclear-powered Submarine Program	2.3 – Nuclear-powered Submarine Program	SK008	a) Achieved b) Achieved	52–53

3

Outcome 3 performance summary

Performance measure	Program	DEWR reference code	Result rating	Page reference
Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely	3.1 – Workplace Support	WR001	Achieved	54
Average processing time for initial claims under the Fair Entitlements Guarantee program	3.1 – Workplace Support	WR002	Not achieved	54–55
Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct	3.1 – Workplace Support	WR003	Achieved	56–57
Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme	3.1 – Workplace Support	WR004	Not achieved	57–59

Performance measure results

1 Outcome 1

Measure EM001 (PM063)	Number of registered Workforce Australia Digital Platform users who log in to the platform¹
Target	1,500,000 unique users or more ²
Result rating	Not achieved
Result value	1,378,825
Analysis	<p>This measure demonstrates engagement with the Workforce Australia Digital Platform (WADP) over time, along with supporting the department's goal of providing a platform that is available and beneficial to all Australians, regardless of income support status and program settings.</p> <p>The measure measures use of the platform as an indicator of the department delivering a quality service to all Australians, and the suitability of the platform to meet the needs of a wide range of participants.</p> <p>The target for this measure was not achieved for the 2023–24 financial year. Between 1 July 2023 and 30 June 2024, 1,378,825 unique users logged into the WADP, which was 91.9% of the target.</p> <p>Fewer new unique users logged into the WADP in 2023–24 compared to the previous financial year. Between 4 July 2022 and 30 June 2023³, 1,460,085 unique users logged into the WADP, or 81,260 more unique users than in 2023–24.</p> <p>This measure is sensitive to the underlying labour market. Lower than expected engagement with the platform is partially explained by relatively low unemployment rates compared to historical trends, as per the Australian Bureau of Statistics (ABS) Labour Force Survey.⁴</p> <p>To drive improvement, the department will continue to promote the WADP regularly through broadcast communication via the department's social media channels, website and newsroom. Materials are also produced for providers and stakeholders to share and amplify key messages.</p> <p>Noting that this indicator measures volume and not qualitative engagement, it has been replaced in 2024–25 with a target for participant satisfaction with Workforce Australia Online. This will be based on the Quality and Progress Survey and will better align with the future directions for employment services.</p>

² This target changed between the 2022–23 financial year and the 2023–24 financial year. The new target was chosen to consider trends throughout the COVID-19 pandemic, results from the first year of the program, and expectations of economic conditions moving into the 2023–24 year.

³ Workforce Australia commenced on 4 July 2022, replacing jobactive.

⁴ ABS, [Labour Force, Australia \(June 2024\)](#), ABS website, accessed 26 July 2024.

Outcome 1 *continued*

Measure EM001 (PM063)	Number of registered Workforce Australia Digital Platform users who log in to the platform⁵
Methodology	The count of unique registered WADP users ⁵ who log in to the platform during a 12-month period.
Source	DEWR employment services administrative data
Contributing program	1.1 Employment Services
Key activity	Provide quality services to job seekers and employers

Measure EM002 (PM065)	Proportion of Workforce Australia Services participants who are satisfied or very satisfied with the overall quality of services delivered by their provider
Target	66% or higher
Result rating	Achieved
Result value	75.3%
Analysis	<p>This measure demonstrates how well Workforce Australia Services providers are delivering quality services to participants, as measured through participant satisfaction with overall quality of services.</p> <p>The Quality and Progress Survey operates over a rolling 12-month data collection period to account for potential seasonal effects. Data relates to the reporting period of 30 April 2023 to 31 March 2024. As the survey cycle runs for around 3 months, the period ending 31 March 2024 is the latest available data.</p>

⁵ A registered WADP user is any individual registered as using the platform, whether they are required to engage with the platform to meet mutual obligation requirements associated with an income support payment, or whether they voluntarily use the platform for job search purposes. This measure operates on the assumption that DEWR employment services administrative data is accurate.

Outcome 1 *continued*

Measure EM002 (PM065)	Proportion of Workforce Australia Services participants who are satisfied or very satisfied with the overall quality of services delivered by their provider
	<p>The target for this measure was achieved and exceeded this by 9.3 percentage points. Participant satisfaction with overall quality of services increased over time as the Workforce Australia Services program matured – from 73.4% for the 30 September 2022 to 31 August 2023 reporting period⁶ (the first Workforce Australia reporting period for post-program monitoring survey data) to 75.3% for the 30 April 2023 to 31 March 2024 reporting period. This demonstrates the department’s continual improvement in service delivery.</p> <p>Analysis shows that levels of participant satisfaction with the overall quality of services is positively related to participants' satisfaction with the advice they receive on how to look for work, provider staff treating them fairly and with respect, and providers connecting them to support services.</p> <p>A customer satisfaction score – such as this measure – is one of the tools government and non-government organisations often use to measure service quality. If the quality of a service meets or exceeds the expectations of participants, this can lead to high levels of satisfaction.</p>
Methodology	<p>Proportion of a representative sample of job seekers, who indicate that they are either satisfied or very satisfied with the services received from their Workforce Australia services provider during the reference period (a rolling 12-month period).</p> <p>Responses are weighted to reflect each employment services provider relative to their significance within the total population.</p> <p>Weighted responses reporting that participants are satisfied or very satisfied with the overall quality of services over weighted number of responses to the survey question.</p>
Source	DEWR Post-Program Monitoring Quality and Progress Survey.
Contributing program	1.1 Employment Services
Key activity	Provide quality services to job seekers and employers

⁶ DEWR, [Post Program Monitoring Surveys – Quality and Progress Survey](#), DEWR website, accessed 16 August 2024.

Outcome 1 *continued*

Measure EM003 (PM066)	Number of employers that lodge a vacancy through the Workforce Australia Digital Platform
Target	16,000 unique employers or more ⁷
Result rating	Not achieved
Result value	13,008
Analysis	<p>This is a measure of the number of employers directly engaging with the WADP, which supports the department's goal of providing a platform that is available and beneficial to employers.</p> <p>The measure assesses engagement of employers with the platform as an indicator of the department delivering a quality service to employers.</p> <p>The target for this measure was not achieved for the 2023–24 financial year. For the 12-month period to 30 June 2024, 13,008 unique employers advertised a vacancy on the WADP, or 81.3% of the target. This was 4,813 fewer employers than the 17,821 that lodged a vacancy from 4 July 2022 to 30 June 2023.⁸</p> <p>Decreased performance against this measure was influenced by changes to labour market testing requirements. For some visa types, employers must demonstrate through labour market testing that they cannot find a suitable Australian worker. From 11 December 2023 it was no longer a requirement to advertise on Workforce Australia to meet labour market testing requirements.⁹ The removal of this condition has substantially decreased employer use of the WADP. The target of 16,000 unique employers was set prior to this change.</p> <p>For the 12-month period to 30 September 2023, there were 17,371 employers that lodged a vacancy on the WADP. This reduced to 15,353 for the 12-month period to 31 March 2024, and ended at 13,008 by 30 June 2024.</p>

⁷ This target changed between the 2022–23 financial year and the 2023–24 financial year. The new target was chosen to consider trends throughout the COVID-19 pandemic, results from the first year of the program, and expectations of economic conditions moving into the 2023–24 year.

⁸ Workforce Australia commenced on 4 July 2022, replacing jobactive.

⁹ More information on labour market testing requirements is available at Department of Home Affairs, [Labour market testing](#), Department of Home Affairs website, accessed 19 July 2024.

Outcome 1 *continued*

Measure EM003 (PM066)	Number of employers that lodge a vacancy through the Workforce Australia Digital Platform
	<p>Results for this measure were sensitive to the overall decrease in recruitment activity in the 2023–24 financial year. The Recruitment Experiences and Outlook Survey found there was a 10 percentage point decrease in recruitment activity for the year to June 2024.¹⁰ Further, according to Internet Vacancy Index data, the number of job advertisements decreased by 18.1% over the same period.¹¹</p> <p>Noting that this indicator is limited to one type of interaction with Workforce Australia, it has been replaced in 2024–25 with a measure of employer satisfaction with the assistance from Australian Government employment services. This will be based on the Recruitment Experiences and Outlook Survey and will better align with the future directions for employment services.</p>
Methodology	The count of unique employers ¹² that directly engage with the WADP by logging into the system and lodging a vacancy during a 12-month period.
Source	DEWR employment services administrative data
Contributing program	1.1 Employment Services
Key activity	Provide quality services to job seekers and employers
Measure EM004 (PM064)	Proportion of Workforce Australia Services participants who receive a service during any month^{13 14}
Target	80% or higher
Result rating	Achieved
Result value	82.6%

10 Jobs and Skills Australia, Key indicators (June 2024) – **Recruitment Experiences and Outlook Survey**, Jobs and Skills Australia website, accessed 26 July 2024.

11 Jobs and Skills Australia, **Internet Vacancy Index (June 2024)**, Jobs and Skills Australia website, accessed 26 July 2024.

12 Unique employers are only those that directly engage with the WADP via a myGovID linked account.

13 Results for this measure may differ from those reported for individual Workforce Australia Services providers, as any periods affected by natural disasters are removed from provider performance results.

14 Participants in Transition to Work are not included in this measure.

Outcome 1 *continued*

Measure EM004 (PM064)	Proportion of Workforce Australia Services participants who receive a service during any month ^{13 14}
Analysis	<p>Workforce Australia Services providers engage with participants regularly to address their barriers to employment and increase their work readiness.</p> <p>The measure assesses the success of the department in reducing the risk of long-term unemployment among participants through the delivery of services to participants and moving them closer to employment.</p> <p>The target for this measure was achieved for the 2023–24 financial year. Between 1 July 2023 and 30 June 2024, the participant servicing rate was 82.6%.</p> <p>This was 10.6 percentage points higher than the participant servicing rate achieved in the previous financial year (72.0% for participants from 4 July 2022 to 30 June 2023¹⁵). Improved performance against this measure may indicate that Workforce Australia Services providers are getting better at engaging and servicing their caseloads.</p> <p>The monthly servicing rate was reasonably stable across the year, with appointment attendance the main type of service delivered. Of the participants who received a service, 98.2% attended an appointment.</p> <p>Culturally and linguistically diverse (88.0%) and refugee (88.2%) participants received higher levels of servicing than the national average. However, First Nations participants received lower levels of servicing, with a result over the year of 76.6%.</p> <p>For the 2024–25 financial year this measure has been replaced with a survey-based measure, to better assess holistic support provided to participants.</p>
Methodology	<p>Participants who have received at least one service facilitated by the site provider. Services include attended appointments, job placements, attended activities, and Employment Fund usage (numerator) over participants pending and/or commenced on a site provider’s caseload for at least 50% of the month’s business days (denominator).</p> <p>The numerator and denominator are then aggregated to the program level and summed over the 12-month assessment period before the percentage is calculated.</p>
Source	DEWR employment services administrative data
Contributing program	1.1 Employment Services
Key activity	Reduce risk of long-term unemployment

¹⁵ Workforce Australia commenced on 4 July 2022, replacing jobactive.

Outcome 1 *continued*

Measure EM005 (PM061)	Proportion of Workforce Australia Services participants who achieve a 26-week employment outcome ¹⁶
Target	15% or higher
Result rating	Not achieved
Result value	13.2%
Analysis	<p>This measure tracks how well Workforce Australia Services supports its participants to achieve sustained employment. It reports on the proportion of participants that achieved a 26-week employment outcome.¹⁷</p> <p>The target for this measure was not achieved. For the 12-month period to 30 June 2024, the 26-week employment outcome rate was 13.2%. This was 87.8% of the target.</p> <p>Since the commencement of Workforce Australia – from 4 July 2022 to 30 June 2024¹⁸ – the proportion of participants who achieved a 26-week outcome at any point was 17.1%. This is due to more participants achieving an outcome when measured over a longer timeframe. This shows that participants who do not achieve an outcome in a particular year may still go on to find sustained employment.</p> <p>This measure is sensitive to the underlying labour market, as less demand for labour over the past year has made it harder for participants to find and sustain employment. In the year to June 2024, the national unemployment rate increased by 0.4 percentage points to 4.0%, according to the ABS Labour Force Survey.¹⁹</p> <p>The department will continue to encourage Workforce Australia Services providers to assist their participants into sustained employment using both financial and licensing incentives. Workforce Australia Services providers receive a payment when participants achieve a 26-week outcome. Employment outcome rates also form a key component of the Workforce Australia Services Provider Performance Framework, which drives provider licensing decisions.</p>

16 This measure assesses commenced periods of assistance where the participant recorded at least one job placement that later converted to a 26-week outcome, over a 12-month period. Therefore, there is a 26-week measurement lag as participants need time to convert job placements to 26-week outcomes.

17 As Workforce Australia Online participants cannot obtain employment outcome payments, only provider-serviced participants are in scope for this measure. Participants in Transition to Work are not included in this measure.

18 Workforce Australia commenced on 4 July 2022, replacing jobactive.

19 ABS, [Labour Force, Australia \(June 2024\)](#), ABS website, accessed 12 August 2024.

Outcome 1 *continued*

Measure EM005 (PM061)	Proportion of Workforce Australia Services participants who achieve a 26-week employment outcome ¹⁶
Methodology	<p>Commenced periods of assistance in Workforce Australia Services where the participant recorded at least one job placement which converted to a 26-week outcome, over a 12-month period over the commenced participant periods of assistance in Workforce Australia Services, over a 12-month period.</p> <p>Participants are only included in the denominator if enough time has passed for them to achieve a 26-week outcome. Therefore, any participant who was not in Workforce Australia Services more than 26 weeks before the end of the 12-month period is excluded.²⁰</p> <p>The measure is calculated at the 'period of assistance' (POA) level which means that participants are only counted once in the denominator per POA. A POA begins when a participant commences in employment services and is ended if a participant exits employment services for longer than 91 days. This aligns more closely with a participant's perspective of employment services.</p>
Source	DEWR program administrative data from the Workforce Australia Online for Providers system, which is used to administer employment services
Contributing program	1.1 Employment Services
Key activity	Support job seekers, including youth, to achieve sustainable employment
Measure EM006 (PM062)	Proportion of participants in work or study three months after exiting services
Target	<ul style="list-style-type: none"> a) Workforce Australia Online: 80% or higher b) Workforce Australia Services: 60% or higher c) Workforce Australia – Transition to Work: 60% or higher
Result rating	<ul style="list-style-type: none"> a) Workforce Australia Online: not achieved b) Workforce Australia Services: achieved c) Workforce Australia – Transition to Work: achieved
Result value	<ul style="list-style-type: none"> a) Workforce Australia Online: 78.5% b) Workforce Australia Services: 61.9% c) Workforce Australia – Transition to Work: 63.3%

²⁰ There are some differences between the methodology used for this performance measure and that used to assess the performance of Workforce Australia Services providers. For example, participants who move to a new Workforce Australia Services provider are only counted once in this measure, but may be counted against multiple providers in the Workforce Australia Services Provider Performance Framework.

Outcome 1 *continued*

Measure EM006 (PM062)	Proportion of participants in work or study three months after exiting services
<p>Analysis</p>	<p>This measure demonstrates how well Workforce Australia programs are supporting participants to achieve sustained outcomes – being employed and/or in study or training programs.</p> <p>The Labour Force Survey operates over a rolling 12-month data collection period to account for potential seasonal effects and assesses positive outcomes for participants 3 months after exiting employment services. Data relates to the reporting period of 1 April 2023 to 31 March 2024. As the survey cycle runs for around 3 months, the period ending 31 March 2024 is the latest available data.</p> <p>The target for this measure was achieved for Workforce Australia Services and Transition to Work but not for Workforce Australia Online.</p> <p>There has been a reduction in positive outcome rates for all 3 programs since July 2022:</p> <ul style="list-style-type: none"> ■ Workforce Australia Online – from 79.5% for the 1 July 2022 to 30 June 2023 reporting period to 78.5% ■ Workforce Australia Services – from 64.4% for the 1 July 2022 to 30 June 2023 reporting period to 61.9% ■ Transition to Work – from 65.8% for the 1 July 2022 to 30 June 2023 reporting period to 63.3%. <p>The reduction in the proportion of participants in employment coincides with a steady upward trend in the unemployment rate in Australia since the end of 2022.²¹ Furthermore, job vacancies across Australia have also seen a downward trend since May 2022²², which indicates contractions in the labour market.</p>
<p>Methodology</p>	<p>The department surveys a sample of Workforce Australia participants on their employment and study status, around 3 months after exiting employment services. Responses are weighted to be representative of the population at the time of selection. Weighted responses reporting employment and study outcomes over weighted number of responses to the survey question.</p>
<p>Source</p>	<p>DEWR Post-Program Monitoring Labour Force Surveys</p>
<p>Contributing program</p>	<p>1.1 Employment Services</p>
<p>Key activity</p>	<p>Support job seekers, including youth, to achieve sustainable employment</p>

21 ABS, [Labour Force, Australia \(June 2024\)](#), ABS website, accessed 2 August 2024.

22 ABS, [Job Vacancies, Australia \(May 2024\)](#), ABS website, accessed 2 August 2024.

Outcome 1 *continued*

Measure EM007 (PM046)	Proportion of ParentsNext participants who increase their work readiness²³
Target	75% or higher
Result rating	Achieved
Result value	77.73%
Analysis	<p>Analysis of previous data demonstrated incremental increases in this measure over time. Previous results were:</p> <ul style="list-style-type: none"> ■ 2020–21: 75.02% ■ 2021–22: 75.27% ■ 2022–23: 77.39%. <p>On 5 May 2023, the ParentsNext program became voluntary. From 1 October 2023 there was no requirement for a minimum number of work readiness assessments to be undertaken.²⁴ The measure has been consistent at this level since 2022–23, indicating that participants engaging are committed to improving their work readiness.</p> <p>Typically, the more time parents spend in the program, and consequently the more work readiness assessments they complete, the more likely it is that improvements in work readiness will be observed.</p>
Methodology	<p>Number of parents who increase their work readiness based on their results in the Work Star assessment tool, over the total number of parents who have had more than one work readiness assessment using the tool in the performance reporting period.</p> <p>Participants are considered to have increased their work readiness if they achieve a higher Work Star assessment score within the performance period than they scored on their first valid Work Star assessment in the program.</p>
Source	Work Star Online Service User Report
Contributing program	1.1 Employment Services
Key activity	Support parents to improve their work readiness and prepare for employment

²³ Not all ParentsNext participants will have completed enough assessments to be captured in this measure.

²⁴ From 5 May 2023, the government immediately paused all compulsory requirements for participants in ParentsNext.

On 7 December 2023, the government announced that from 1 November 2024, a new voluntary pre-employment service for parents with young children, Parent Pathways, will commence and provide support for eligible parents. Consequently, ParentsNext will cease on 31 October 2024.

Outcome 1 *continued*

Measure EM008 (PM068)	
Proportion of ParentsNext participants who complete training or education, or participate in employment	
Target	20% or higher
Result rating	Achieved
Result value	34.62%
Analysis	<p>On 5 May 2023, the ParentsNext program became voluntary.²⁴ Due to this change in program settings, the target for the 2023–24 performance measure was changed to 20% of participants who have attended 2 or more²⁵ contact appointments within the performance period.</p> <p>The data indicates that ParentsNext was successful in achieving its aims of helping parents work towards training, education and employment goals for the reporting period. For the July 2023 to June 2024 period, 57,022 participants attended 2 or more contact appointments and 19,740 (34.6%) completed education or training, or participated in employment. This result is consistent with that for the previous year, with 34.8% achieved in 2022–23.</p> <p>Performance measure history</p> <p>During the 2022–23 reporting year, the methodology was updated to reflect the changes to the voluntary nature of the program and calculate the proportion of engaging participants who completed training or education at any level, or participated in employment in the performance period.</p> <p>Prior to 2022–23, the ParentsNext result was not measured in the same way. The methodology included the number of participants who completed accredited training at a higher level than their previous highest level of education or commenced employment for the first time in the performance period. The target at the time was 5,000 participants or more.</p>
Methodology	<p>Number of ParentsNext participants who complete training or education, or participate in employment, over the number of participants who are engaging in the program.</p> <p>This measure excludes participants who have attended fewer 2 appointments.</p>
Source	DEWR program administrative data, including Department of Social Services declared earnings data
Contributing program	1.1 Employment Services
Key activity	Support parents to improve their work readiness and prepare for employment

²⁵ The measure and target were adjusted in 2023–24 to only measure effectiveness for participants engaging in the ParentsNext program. Contact appointments are generally quarterly (i.e. 91 days apart). The current methodology is comparable with that of 2022–23.

2

Outcome 2

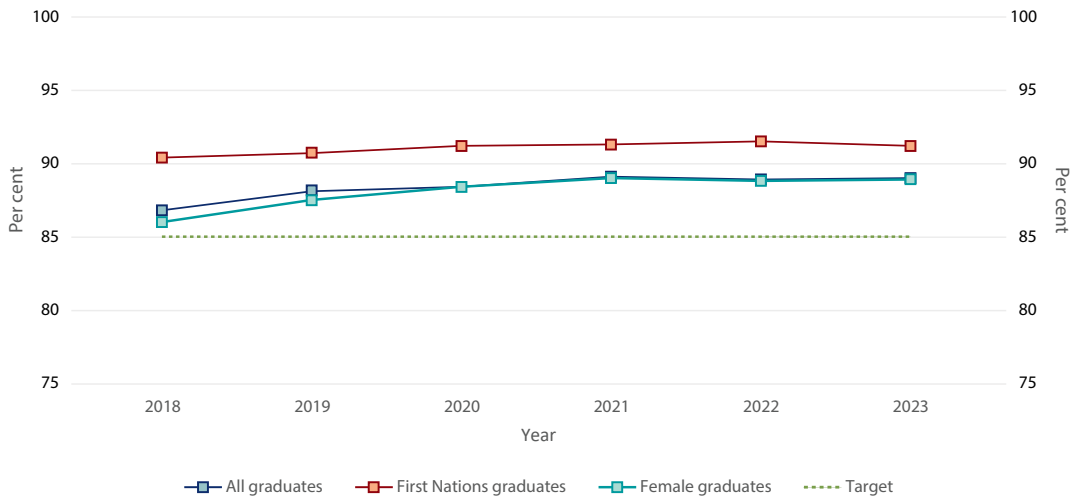
Measure SK001 (PM029)	Proportion of graduates ²⁶ who are satisfied with the overall quality of the training
Target	<ul style="list-style-type: none"> a) All graduates: 85% or higher b) First Nations graduates: 85% or higher c) Female graduates: 85% or higher
Result rating	<ul style="list-style-type: none"> a) All graduates: achieved b) First Nations graduates: achieved c) Female graduates: achieved
Result value	<ul style="list-style-type: none"> a) All graduates: 89.0% b) First Nations graduates: 91.2% c) Female graduates: 88.9%
Analysis	<p>The VET Student Outcomes Survey is generally conducted between June and August each year, surveying students who completed their VET study in the previous calendar year.</p> <p>Students who completed VET in the years 2018 to 2022, consistently reported high levels of satisfaction with the training they received (See Figure 2.1).</p> <p>Satisfaction with the training overall for graduates surveyed in 2023 for all 3 identified graduate cohorts was statistically similar to the 2022 results. There was no apparent effect on satisfaction levels for any of the 3 cohorts as a result of the social and economic restrictions put in place to manage the COVID-19 pandemic in 2020 and 2021.</p> <p>This is despite National Centre for Vocational Education Research (NCVER) findings that highlight the adverse effects of the COVID-19 pandemic on businesses, training organisations and students. In fact, for female graduates who graduated in 2022 and were surveyed in 2023, the satisfaction rate has gone up by around 1.5 percentage points compared with those who graduated in 2018 and were surveyed in 2019 (87.5%). In the same period, total satisfaction has gone up by nearly 1 full percentage point (from 88.1% of graduates surveyed in 2019) and for Indigenous students the satisfaction rate has gone up by 0.5 percentage points (from 90.7% of graduates surveyed in 2019).</p>
Methodology	<ul style="list-style-type: none"> a) Number of VET graduates who were satisfied or very satisfied with the overall quality of their training, over the total number of VET graduates. b) Number of First Nations VET graduates who were satisfied or very satisfied with the overall quality of their training, over the total number of First Nations VET graduates. c) Number of female VET graduates who were satisfied or very satisfied with the overall quality of their training, over the total number of female VET graduates.
Source	NCVER VET Student Outcomes Survey. The latest data is from the 2023 survey

²⁶ Graduates in this context refers to VET students who have completed a qualification.

Outcome 2 *continued*

Measure SK001 (PM029)	Proportion of graduates²⁶ who are satisfied with the overall quality of the training
Contributing program	2.1 Building Skills and Capability
Key activity	Enhance the quality of vocational education and training

Figure 2.1 Proportion of VET graduates satisfied with the training overall



Source: NCVET, National Student Outcomes Survey, 2018, 2019, 2020, 2021, 2022 and 2023.

Note: Prior to 2022 the department reported only the result for 'all graduates' against a target of 85%. From 2022 onwards, cohort targets comprising of 'all graduates', 'First Nations graduates' and 'female graduates', all set at '85% or higher', were introduced.

Outcome 2 *continued*

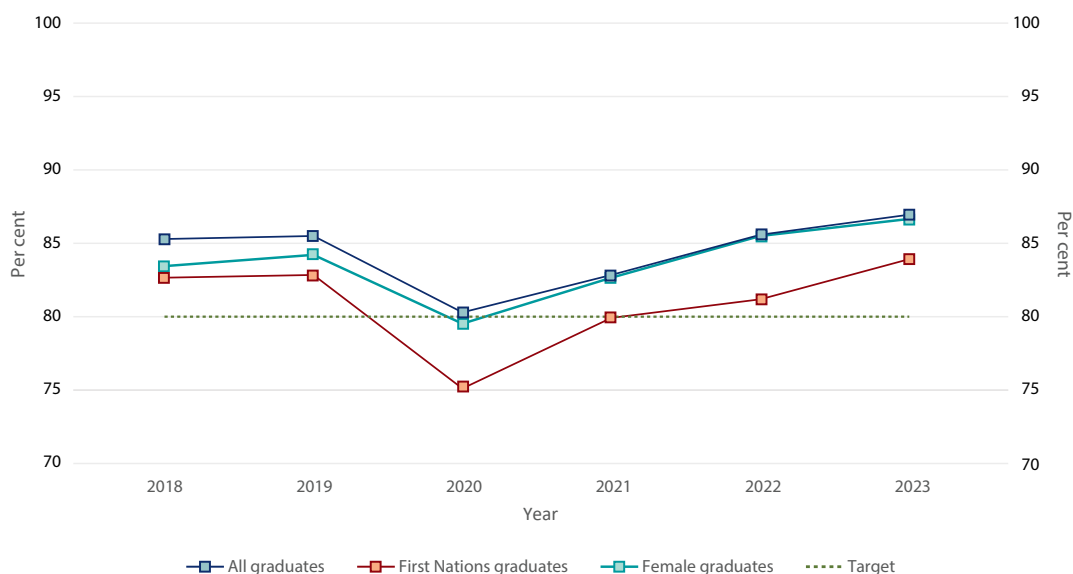
Measure SK002 (PM030)	Proportion of VET graduates ²⁷ who are employed or enrolled in further study after training
Target	<ul style="list-style-type: none"> a) All graduates: 80% or higher b) First Nations graduates: 80% or higher c) Female graduates: 80% or higher
Result rating	<ul style="list-style-type: none"> a) All graduates: achieved b) First Nations graduates: achieved c) Female graduates: achieved
Result value	<ul style="list-style-type: none"> a) All graduates: 87.1% b) First Nations graduates: 84.0% c) Female graduates: 86.8%
Analysis	<p>The VET Student Outcomes Survey is generally conducted between June and August each year, surveying students who completed their VET study in the previous calendar year.</p> <p>Of students who completed VET in the years 2018 to 2022, consistently high proportions reported being employed or in further study after training. The results for all 3 identified graduate cohorts from 2022, surveyed in 2023, saw a continued improvement in graduate employment or further study outcomes since the 2020 survey. In fact, all results have now surpassed the pre-pandemic survey results in 2018 and 2019 (as shown in Figure 2.2).</p> <p>For female students who graduated in 2022 and were surveyed in 2023, the proportion of those employed or in further study after training has gone up by around 2.5 percentage points over those who graduated in 2018 and were surveyed in 2019 (84.3%). In the same period, the proportion of all graduates who reported being employed or in further study after training went up by around 1.5 percentage points (from 85.6% of all students who graduated in 2018 and were surveyed in 2019). For Indigenous graduates, it has gone up by around 1.1 percentage points during the same period (from 82.9% of Indigenous students who graduated in 2018 and were surveyed in 2019).</p> <p>The reduction to 80.3% of students who graduated in 2019 and were surveyed in 2020, can be attributed to the effects of the social and economic restrictions put in place to manage the COVID-19 pandemic. Research reports by the NCVER have highlighted the adverse effects of the COVID-19 pandemic on businesses, training organisations and students. These can be found on its website ncver.edu.au.</p>

²⁷ Graduates in this context refers to VET students who have completed a qualification.

Outcome 2 *continued*

Measure SK002 (PM030)	Proportion of VET graduates²⁷ who are employed or enrolled in further study after training
Methodology	<p>a) Number of VET graduates who had a labour force status of 'employed' or were enrolled in further study at the time of the survey, over the total number of VET graduates.</p> <p>b) Number of First Nations VET graduates who had a labour force status of 'employed' or were enrolled in further study at the time of the survey, over the total number of First Nations VET graduates.</p> <p>c) Number of female VET graduates who had a labour force status of 'employed' or were enrolled in further study at the time of the survey, over the total number of female VET graduates.</p>
Source	NCVER VET Student Outcomes Survey
Contributing program	2.1 Building Skills and Capability
Key activity	Enhance the quality of vocational education and training

Figure 2.2 Proportion of VET graduates employed or in further study after training



Source: NCVER, National Student Outcomes Survey, 2018, 2019, 2020, 2021, 2022 and 2023.

Note: Prior to 2022 the department reported only the result for 'all graduates' against a target of 80%. From 2022 onwards, cohort targets comprising of 'all graduates', 'First Nations graduates' and 'female graduates', all set at '80% or higher', were introduced.

Outcome 2 *continued*

Measure SK003 (PM031)	Maintain the number of apprenticeship commencements
Target	Maintain numbers at pre COVID-19 levels (2019–20 commencements)
Result rating	Achieved
Result value	12.9% increase ²⁸
Analysis	<p>The number of apprenticeship commencements provides a good overall indication to industry of how well Australia is maintaining its access to a skilled workforce. While the number of commencements does not represent the number of apprentices who graduate, it is a lead indicator of completions and provides a measure of individuals taking an apprenticeship pathway.</p> <p>The number of apprenticeship commencements in a year is driven both by the overall state of the labour market, and by the level of government investment in apprenticeships. The number of apprenticeship commencements in the first 6 months of 2023–24 (July to December 2023) increased by 12.9% compared to the first 6 months of 2019–20 (July to December 2019). There were 71,375 commencements in the first 6 months of 2023–24 compared to 63,225 in the first 6 months of 2019–20.</p> <p>Last year, the outcome for this measure was a 1.6% increase. This was a result of the wind-down of emergency COVID-19 economic response measures on 30 June 2022 with the closure of the Boosting Apprenticeship Commencements program to new entrants. This wind-down resulted in a pull forward of commencements from the period July – December 2022 to January – June 2022. This year’s result represents a normalisation of government investment in apprenticeships.</p>
Methodology	Number of apprenticeship commencements in the first 6 months of the current financial year compared to the number of commencements for the first 6 months of the reference year (2019–20).
Source	NCVER, National Apprentice and Trainee Collection, December quarter 2023 ²⁹
Contributing program	2.1 Building Skills and Capability
Key activity	Respond to national future skills needs through access to VET graduates with the required skills

²⁸ Any increase in apprenticeship commencements this year versus the reference year is considered to be an achievement against the target.

²⁹ NCVER releases data approximately 6 months in arrears. The December quarter 2023 data was published on 27 June 2024.

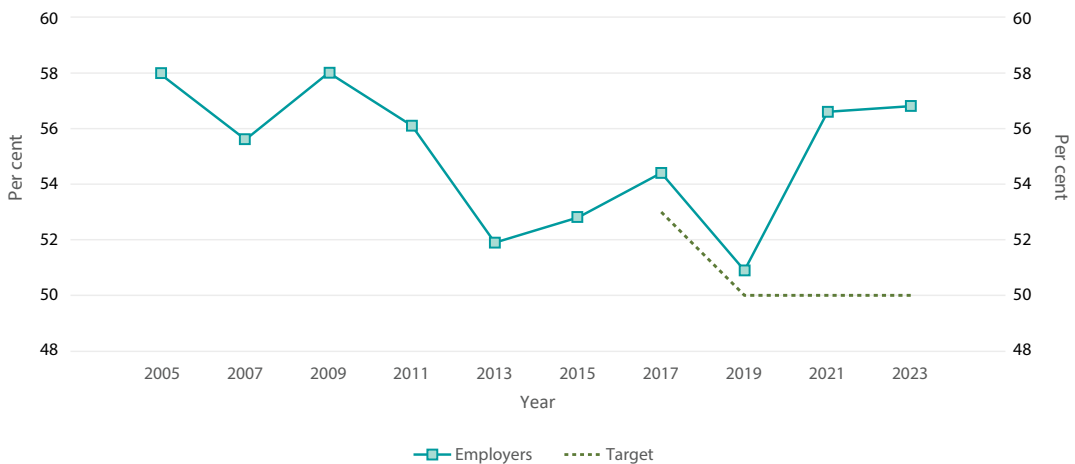
Outcome 2 *continued*

Measure SK004 (PM028)	Proportion of employers that report use of the VET system
Target	50% or higher
Result rating	Achieved
Result value	56.8%
Analysis	<p>The Survey of Employers' Use and Views of VET System (SEUV) is carried out every 2 years. The most recent survey ran from March to June 2023 and asked about employers' use of and satisfaction with accredited and unaccredited training in the previous 12 months. The result from the survey shows that VET remains a training system of choice for a substantial proportion of employers, with 2 in 5 employers (38.6%) reporting that they had jobs requiring vocational qualifications.</p> <p>Employers using the VET system were generally satisfied: 78.5% of employers were satisfied with their use of nationally recognised training and 73.2% of employers with apprentices and trainees were satisfied with the capabilities of those employees.</p> <p>The proportion of employers who report they use VET has exceeded 50% since the survey commenced in its current form in 2005 (as shown in Figure 2.3). The proportion of employers using the VET system has been variable over the years since 2005, with the proportion in 2023 of 56.8% building on the relatively large increase in 2021 to 56.6%, from 50.9% in 2019, bringing the proportion closer to 2005 levels (57.9%).</p> <p>The relatively large increase in the proportion of employers accessing VET between 2019 (50.9%) and 2021 (56.6%) is likely to have been due to new training needs as employers adapted to changing conditions as a result of the COVID-19 pandemic. That the proportion remained relatively steady for the 2023 survey (56.8%) is an indication that the right measures were put in place to meet the VET needs of employers.</p> <p>In response to the previous variabilities, the department has been supporting initiatives to strengthen industry engagement in the VET system, designing industry-relevant training products and streamlining and simplifying existing national qualifications to make the VET system more relevant to industry and employer needs.</p>

Outcome 2 *continued*

Measure SK004 (PM028)	Proportion of employers that report use of the VET system
Methodology	Number of businesses with employees that, in the previous 12 months, have used nationally recognised training, have apprentices/trainees, or have jobs that require a vocational qualification, over the total number of businesses with employees. Note that the numbers of employers are based on weighted SEUVs of the VET System responses.
Source	NCVER statistics: Employers' Use and Views of the VET System 2023 Report (also known as SEUV) ³⁰
Contributing program	2.1 Building Skills and Capability
Key activity	Respond to national future skills needs through access to VET graduates with the required skills

Figure 2.3 Employers using accredited training



Source: NCVER statistics, Survey of Employers' Use and View of the VET Systems (SEUV), 2005, 2007, 2009, 2011, 2013, 2015, 2017, 2019, 2021 and 2023.

Note: The SEUV commenced in its current form in 2005. The department introduced 'employer use of the VET system' as a performance measure for the 2018–19 reporting period and reporting the result of the 2017 SEUV against a target of 53%. Since the 2019–20 reporting year the target has been set at 50% or higher.

³⁰ The SEUV is undertaken as a randomly selected sample, stratified by state/territory, employer size and industry. Survey responses are weighted to population benchmarks from the ABS Business Register. The estimates in the SEUV publication are subject to sampling variability. The SEUV is run every 2 years, so this measure is only reported on in years when survey data is available.

Outcome 2 *continued*

Measure SK005 (PM032)	Proportion of participant assessments in targeted programs that increase one or more levels on the Australian Core Skills Framework or the Digital Literacy Skills Framework
Target	80% or higher
Result rating	Achieved
Result value	93%
Analysis	<p>This measure helps the government to determine whether participants receiving tailored language, literacy, numeracy and digital (LLND) skills training in the Skills for Education and Employment (SEE) Program and the Foundation Skills for Your Future Program (FSFYF) are developing the critical LLND skills they need to secure sustainable employment and undertake further training.</p> <p>In 2023–24, 93% of participant progress assessments recorded an increase in one or more levels of the 5 core skills of the Australian Core Skills Framework (ACSF) or the Digital Literacy Skills Framework (DLSF) as a result of undertaking training in these programs. This result is consistent with the result in 2022–23 (93%).</p> <p>The ACSF is a tool which assists both specialist and non-specialist English language, literacy, and numeracy practitioners to describe an individual's performance in the 5 core skills of learning, reading, writing, oral communication and numeracy. Digital skills are described using the DLSF. Together they provide a consistent national approach to identifying and developing the core skills in 3 diverse contexts: personal and community, workplace and employment, and education and training.</p>
Methodology	<p>Number of assessments undertaken by clients which achieve an increase to their ACSF or DLSF level in one or more indicators after completing 200 hours or more of training, over the total number of assessments completed by program participants.</p> <p>The result value is calculated using a weighted average of results for the SEE and FSFYF programs. SEE represents 96% of all assessments for this measure.</p>
Source	<p>ACSF/DLSF assessments completed by service providers, captured in:</p> <ul style="list-style-type: none"> ■ for SEE, the SUB608 SEE Assessment Report available in the Employment Systems Reporting portal ■ for FSFYF, reports from providers which are entered into a consolidated spreadsheet by departmental staff.
Contributing program	2.1 Building Skills and Capability
Key activity	Improve language, literacy, and numeracy and digital literacy for target groups

Outcome 2 *continued*

Measure SK006 (PM033)	Proportion of VET student loans students who are satisfied with the quality of their training provider
Target	80% or higher
Result rating	Achieved
Result value	81.43%
Analysis	<p>Satisfaction with training providers indicates that the quality of training being provided remains high. Quality training leads to increased employment opportunities or further training and study.</p> <p>VET Student Loans (VSL) students undertaking vocational education and training continue to report high levels of satisfaction with their training provider. Student satisfaction rates have fluctuated by small amounts in recent years. The 2023–24 result is the highest satisfaction rate since 2018.</p> <p>The department will continue:</p> <ul style="list-style-type: none"> ■ taking student satisfaction into account when determining provider fee limits (i.e. the maximum amount the department will issue in loans for a given provider), approved courses, and re-approvals of providers as their respective periods of approval approach expiry ■ encouraging providers to raise the quality of their training through provider discussions and performance review ■ working more closely with the Australian Skills Quality Authority (which has responsibility for regulating training organisations) in an effort to improve student satisfaction. The department also recently established a student-focused team to improve engagement with students undertaking training on a VSL.
Methodology	<p>Number of VET Student Loans students who responded to the electronic Commonwealth assistance form (e-CAF) survey and who provided an average rating of 'satisfied' or 'very satisfied', over the total number of VET Student Loans students who responded to the e-CAF survey.</p> <p>The satisfaction survey allows answers of very dissatisfied, dissatisfied, neither satisfied nor dissatisfied, satisfied and very satisfied.</p> <p>The calculation is: (satisfied + very satisfied) / (total responses).</p>
Source	Student (e-CAF) survey results
Contributing program	2.2 VET Student Loans
Key activity	Reduce barriers to undertaking quality vocational education and training

Outcome 2 *continued*

Measure SK007 (PM034)	
Proportion of units of study successfully completed by VET student loans students	
Target	70% or higher
Result rating	Achieved
Result value	85.19%
Analysis	<p>The unit of study completion rate for 2023–24 is 85.19%. This is an improvement of 3.0% on the 2022–23 figure of 82.19%.</p> <p>VSL students continue to have strong unit of study completion rates. To continue these consistently strong outcomes, the department:</p> <ul style="list-style-type: none"> ■ continued its focus on approving/re-approving only high-quality providers for participation in the VSL program ■ encouraged high-quality providers to continue to engage with the program (e.g. allowing higher provider fee limits up to the maximum amount the department will pay in loans for a given provider) ■ monitored provider outcomes ■ initiated provider discussions and performance reviews as relevant.
Methodology	<p>Number of reported equivalent full time study load (EFTSL) units of study passed, over the total number of EFTSL units of study attempted excluding any ongoing units of study.³¹</p> <p>The calculation is: $(\text{passed EFTSL in calendar year}) / (\text{attempted EFTSL in calendar year})$ Attempted = sum of (withdrawn + failed + passed + medical withdrawn + not reported).</p>
Source	DEWR, program administrative data
Contributing program	2.2 VET Student Loans
Key activity	Reduce barriers to undertaking quality vocational education and training

Measure SK008	
Establish a taskforce and commence work in support of the Nuclear-powered Submarine Program	
Target	a) Taskforce established by 30 September 2023 b) Initial collaboration and engagement occurs by 30 September 2023
Result rating	a) Achieved b) Achieved
Result value	a) The taskforce was established by 30 September 2023 b) Initial collaboration and engagement occurred by 30 September 2023

³¹ Excludes ongoing units and recognition of prior learning (RPL).

Outcome 2 *continued*

Measure SK008	Establish a taskforce and commence work in support of the Nuclear-powered Submarine Program
Analysis	<p>The Australian Submarine Agency (ASA) is responsible for delivery of the Nuclear-powered Submarine Program and for identifying the specific requirements of the program, including workforce requirements.</p> <p>The role of the taskforce is to provide advice on utilising Australia's skills and training system to support the workforce requirements of the Nuclear-powered Submarine Program.³²</p> <p>This performance measure reflects the establishment phase occurring in 2023–24 for the taskforce. The taskforce was established and began engaging with stakeholders within the timeframes required by the performance measure.</p>
Methodology	<p>Position occupancy data listing officials and date of commencement in roles confirm that an SES Band 1 official and 2 other officials commenced by 30 September 2023.</p> <p>Initial collaboration and engagement by 30 September 2023 were confirmed by taskforce records of communication with key stakeholders – for example, emails, meeting records and reporting documents.</p>
Source	DEWR human resources and departmental record keeping systems
Contributing program	Program 2.3 Nuclear-powered Submarine Program
Key activity	Establish a taskforce to provide advice on utilising Australia's skills and training system to support the workforce requirements of the submarine program

³² The department provides advice and support to the ASA to assist the ASA's decision-making on program design and workforce arrangements. The ASA Corporate Plan sets out the ASA's responsibilities for enabling the necessary workforce arrangements for the Nuclear-powered Submarine Program. Performance measures and targets related to those responsibilities sit outside the portfolio responsibilities of DEWR.

3

Outcome 3

Measure WR001 (PM070)	Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely
Target	100%
Result rating	Achieved
Result value	100%
Analysis	<p>The department met the timeliness target for the Annual Wage Review submission and quarterly Trends in Federal Enterprise Bargaining reports in 2023–24.</p> <p>The timely delivery of robust data enabled policy development and decision-making, which impacts the experience of Australian workers. This includes the Fair Work Commission Annual Wage Review, which sets minimum wages for employees in the national system.</p>
Methodology	<p>Timeliness will be assessed on compliance with the following deadlines:</p> <ul style="list-style-type: none"> ■ the government submission to the Fair Work Commission’s Annual Wage Review (available via: www.fwc.gov.au) is submitted by the deadline set by the Fair Work Commission at the start of each Annual Wage Review process ■ each quarterly Trends in Federal Enterprise Bargaining report is published on the department’s website (available via: www.dewr.gov.au) prior to the end of the subsequent quarter (e.g. the September quarter report is to be published by 31 December).
Source	Departmental resources and submissions
Contributing program	3.1 Workplace Support
Key activity	Administer and advise on legal and policy frameworks
Measure WR002 (PM071)	Average processing time for initial claims under the Fair Entitlements Guarantee program
Target	14 weeks or less
Result rating	Not achieved
Result value	17.3 weeks

Outcome 3 *continued*

Measure WR002 (PM071)	Average processing time for initial claims under the Fair Entitlements Guarantee program
Analysis	<p>This target is used as a proxy measure for efficiency. Assessing claims for FEG entitlements involves working with insolvency practitioners and reconstructing employment records.</p> <p>The time it takes to finalise an individual claim depends on a number of factors, including some outside the department's control.</p> <p>The <i>Fair Entitlements Guarantee Act 2012</i> makes FEG not payable where a dividend will be declared within 16 weeks.</p> <p>The 14-week average processing target reflects an internal priority to reduce the overall processing time for claims.</p> <p>In 2023–24, the FEG program achieved an average processing time of 17.3 weeks (11.1 weeks in 2022–23). Factors that have contributed to the increase in average processing time compared to the previous years include an increase in the number of insolvency events leading to a higher number of claims received since early 2023, staff turnover and recruitment challenges. The department has implemented a number of strategies to reduce average processing times, including conducting an end-to-end review of claims assessment processes, which concluded in August 2024.</p>
Methodology	<p>Claims are managed in the FEG claims database which records all relevant information relating to the claim, lodgement, processing and payments. The time between applications and claims being considered effective (in accordance with the requirements under section 14 of the <i>Fair Entitlements Guarantee Act 2012</i>) and processed is calculated by the system. Data is collected continuously and reported monthly. The 14-week timeframe is measured from when a claim is made effective to when a claim decision is made.</p> <p>The time to process a claim is calculated by determining the period (in weeks) between the claim effective date and the decision-maker approved date for each claim. Outliers are considered in the 14-week result.</p> <p>The processed month is drawn from the decision-maker approved date. The average time to process is then calculated using the sum of the time to process each claim divided by the number of claims processed within the period.</p>
Source	eFEG (SmartClient framework)
Contributing program	3.1 Workplace Support
Key activity	Administer and implement programs and services

Outcome 3 *continued*

Measure WR003 (PM072)	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct
Target	95% or higher
Result rating	Achieved
Result value	96.3%
Analysis	<p>This target is a proxy for measuring the accuracy of FEG claim decisions. The FEG is a legislative scheme of last resort that provides financial assistance to cover certain unpaid employee entitlements to eligible employees who lose their job when their employer becomes insolvent.</p> <p>It is important that payments are correct to ensure claimants receive the payments they are entitled to under the <i>Fair Entitlements Guarantee Act 2012</i>.</p> <p>To determine whether FEG payments are correct, a random annual sample of 480 claim decisions (40 per month) is tested against 27 criteria to assess the accuracy of the decision. In 2023–24, 480 of the total 13,481 claim decisions were tested and the results showed that 96.3% (462) of the claim decisions tested were accurate.</p> <p>The number of claims finalised in 2023–24 represents a 58% increase compared to the number of claims finalised in 2022–23 (8,542). This is due to an increase in the number of employees whose employer entered liquidation or bankruptcy (i.e. became insolvent) with insufficient funds to pay outstanding employee entitlements.</p> <p>When demand for FEG is high, this has the potential to impact the accuracy of FEG payments. That this target was met demonstrates that the processes and procedures that the department has in place to ensure payments are accurate are fit for purpose.</p> <p>The main reasons for inaccuracy in the sample were not considering all information provided, incorrectly interpreting the governing instrument, and calculation error. Where a claim is found to be inaccurate, the department undertakes a review to correct the payment amount.</p>
Methodology	<p>Review of 480 claim decisions each year provides an annual measure. To ensure results are provided to claim assessors in a timely manner and to prevent any recurrences of inaccurate decisions, 40 claim decisions are assessed each month.</p> <p>After the random sample is generated, the testing officer assesses each claim against 27 test criteria in 4 broad categories of: determining eligibility; case administration; governing instruments; and claim assessment. Only information available to the claim assessor and decision-maker at the time of the claim decision is considered relevant evidence in determining the decision's accuracy.</p>

Outcome 3 *continued*

Measure WR003 (PM072)	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct
	<p>When examining a claim decision against the test criteria, the accuracy tester considers whether:</p> <ul style="list-style-type: none"> ■ the evidence shows a certain fact was readily identifiable ■ there was sufficient evidence to justify the decision (having regard to approaches outlined in FEG procedures) ■ the error would result in a material inaccuracy for the claim decision when considering the quantum impacts of an error. <p>The threshold of materiality applies to each error and each entitlement (unpaid wages, annual leave, redundancy, payment in-lieu of notice, and long service leave) in a claim decision. For a claim decision to be determined to be inaccurate, the monetary impact for a particular entitlement must be:</p> <ul style="list-style-type: none"> ■ more than +/- 10% of what the claimant was entitled to receive ■ more than +/- \$200 of what the claimant was entitled to receive. <p>Data is extracted from the eFEG system (Angular based, cloud hosted system) using an MS Excel audit sample tool. A random sample of 40 claim decisions is then drawn from the sampling tool each month and assessed against set criteria by an accuracy tester in the FEG Program Management Office. Testing outcomes are recorded in the accuracy spreadsheet (MS Excel) and results are then recorded in the accuracy calculator tool (MS Excel), which provides the statistical result.</p>
Source	eFEG (SmartClient framework)
Contributing program	3.1 Workplace Support
Key activity	Administer and implement programs and services

Measure WR004 (PM073)	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme
Target	Rate is lower than the previous calendar year (5.85 in 2022)
Result rating	Not achieved
Result value	6.41 injuries per 1 million hours of work ³³

33 This result has been calculated using data reported to the Office of the Federal Safety Commissioner for the 2023 calendar year for 444 accreditations. The department excluded reports for 3 accreditations from the calculation process due to late submission of the required reporting and concerns about the quality of information reported.

Outcome 3 *continued*

Measure WR004 (PM073)	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme
Analysis	<p>This performance measure compares the most recent calendar year's performance of companies accredited under the Work Health and Safety Accreditation Scheme (WHS Scheme) with the safety performance of accredited companies for the prior calendar year.</p> <p>The current and previous result values for this performance measure have been calculated using the reported TRIFR for civil and commercial construction activities by accredited companies, as these construction types constitute the majority of accredited companies' building work.</p> <p>Accredited companies reported an increase of more than 34 million hours in civil and commercial construction work from 2022 to 2023. The underlying lost-time injury frequency rate and the medically treated injury frequency rate for accredited companies engaged in civil and commercial construction also increased, with the largest increase occurring in accredited commercial construction.</p> <p>After recent year-on-year improvements in the TRIFR result for accredited companies reported for civil and commercial construction activities, the target for this measure was not achieved in 2023. The TRIFR increased from 5.85 per 1 million hours of work for the 2022 calendar year to 6.41 per 1 million hours of work for the 2023 calendar year. This is an increase in the TRIFR for accredited companies to around the level reported in the 2021 calendar year (6.88 per 1 million hours of work). Although the TRIFR has increased, the result is the second lowest TRIFR for accredited companies in 5 years and the 5-year trend in the TRIFR continues to track downwards.</p> <p>With governments increasing their focus on, and funding of, the construction of social and affordable housing, the department commenced tracking the TRIFR inclusive of residential construction. The TRIFR including reported residential, civil and commercial activity in the 2023 calendar year is 6.72 per 1 million hours of work. This performance measure has been updated in the department's 2024–25 Corporate Plan to reflect the inclusion of all 3 types of accredited construction (civil, commercial and residential) in the TRIFR methodology from 2024–25 onwards.</p> <p>In future annual reports the department will report results against this performance measure using accredited companies reported residential, civil and commercial construction activity.</p> <p>The Federal Safety Commissioner and other WHS regulators work to improve workplace safety outcomes. The Federal Safety Commissioner's legislative functions include promoting WHS in relation to building work and administering the WHS Scheme. The WHS Scheme has requirements in excess of legislated WHS standards and companies accredited under this scheme are expected to consistently meet these standards to deliver safer workplaces for building and construction workers.</p>

Outcome 3 *continued*

Measure WR004 (PM073)	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme
Methodology	<p>Accredited companies report to the Office of the Federal Safety Commissioner (OFSC) twice annually on the aggregate number of safety incidents that have occurred on their sites and on the number of work hours performed. The collective TRIFR for accredited companies is calculated by dividing the total number of safety incidents that have occurred on accredited companies' sites by the total number of work hours performed by accredited companies. The result is multiplied by 1 million to give a TRIFR per 1 million work hours. Due to the reporting timeframes for accredited companies, this target is measured over the calendar year rather than the financial year.</p>
Source	<p>Directly from accredited companies</p>
Contributing program	<p>3.1 Workplace Support</p>
Key activity	<p>Administer and implement programs and services</p>

SA State Office – Meet the Employer

DEWR's South Australian State Office, in conjunction with the Indigenous Business is Everyone's Business Committee, proudly hosted 2 successful First Nations Meet the Employer events in 2023 and 2024. The events provided job-ready First Nations employment services an opportunity to meet with culturally safe employers to discuss current and future vacancies, training and pre-employment pathways.

The success of the 2023 event, followed by valuable feedback and reflection, helped us to create an even better, more collaborative event in 2024. The atmosphere, design, and layout were open and vibrant, with yarning tables providing space for attendees and employers to hold deeper conversations and create meaningful connections.

Kaurna Elder Suzanne Russell opened both events with an engaging Welcome to Country. Fondly known to the First Nations Community as Aunty Suzanne, she actively encouraged clients to speak to employers about their career goals and aspirations. Her ability to connect and inspire the First Nations people in the room was truly inspiring.

The SA State Office used its strong community and stakeholder connections to carefully vet employers for the events. Employers included Aboriginal Community Controlled Organisations,

Indigenous organisations, community service organisations, Australian and state government agencies, companies from the logistics and construction industries, and companies offering apprenticeships. The department also hosted 2 stalls at the 2024 event, where staff from the Contact Centre Branch and the National Careers Institute worked with the SA State Office to promote the department as a potential employer. A First Nations Meet the Employer booklet that highlighted employers and vacancies on offer was created for both events.

One of the stall holders at the First Nations Meet the Employer event in 2023, branding and marketing company Ochre Dawn, successfully recruited a First Nations employee from the event. As a guest speaker at DEWR's NAIDOC Week all-staff webinar in July 2024, Ochre Dawn CEO and founder Rebecca Wessels talked about the success of the First Nations Meet the Employer event in 2023. The employee Ochre Dawn engaged through the event began in an administrative role and is now applying her artistic talents within their graphic design team. This is just one of the positive impacts and opportunities created by these events.

Pictured: First Nations Meet the Employer team photo
Top row, left to right – Angelina Manera, Kerry Bray, Carly MacGregor, Edwina Spanos, Tricia Hennessy, Tracey Brealey, Polly Kretschmer, Alan Sibbons. Middle – Kerrie Kartambis. Bottom row, left to right – Danielle Dowdell, Daisy Chavez, Jody Siyi Liu.

an opportunity to meet
with culturally safe
employers to discuss
current and future
vacancies, training
and pre-employment
pathways



3 Management and accountability

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Corporate governance

Governance framework

The department's governance framework (Figure 3.1) supports the Secretary as the accountable authority with the stewardship of the department through a tiered committee model that oversees and manages decision-making, reporting and performance.

This model is overseen by the department's Executive Board.

- The Executive Board is the department's primary decision-making body, responsible for setting the longer-term strategy of the department, ensuring the delivery of the Australian Government's objectives and ensuring compliance with the department's legal and financial obligations.
- The Audit and Risk Committee (ARC), a statutory requirement under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), provides independent advice on the appropriateness of financial and performance reporting, systems of risk oversight and management and systems of internal control.

Three sub-committees report to the Executive Board to advise on core activities and assist the Secretary in decision-making and oversight:

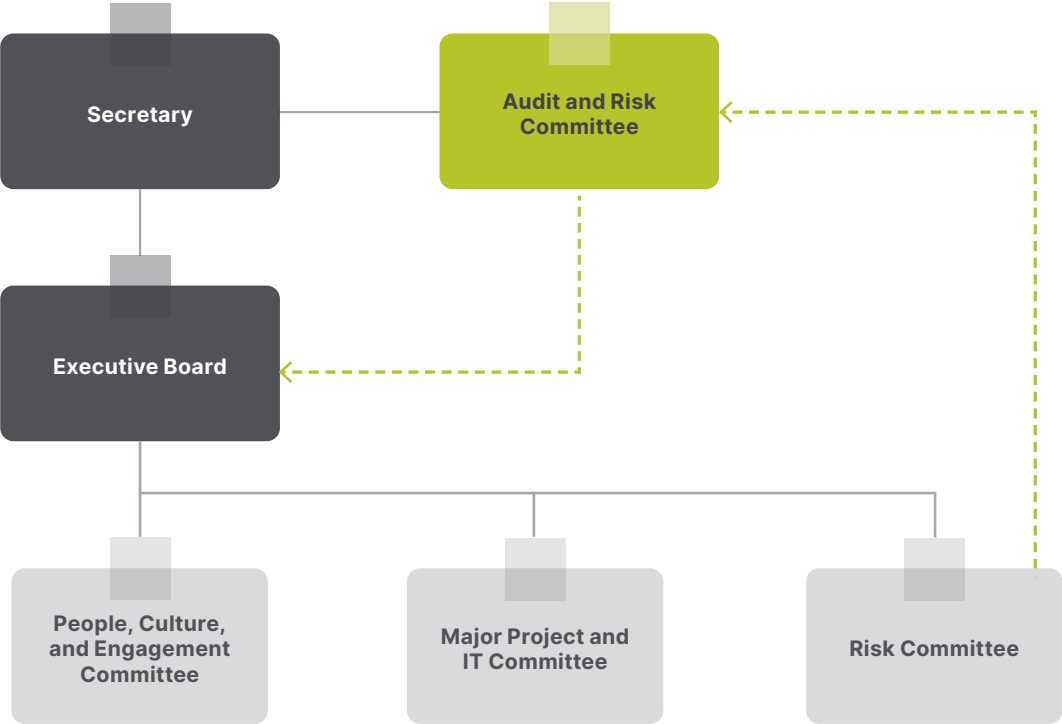
- People, Culture and Engagement Committee
- Major Projects and IT Committee
- Risk Committee.

Each group – Corporate and Enabling Services; Employment and Workforce; Skills and Training; and Workplace Relations – also has internal governance arrangements in place to manage policy and program deliverables.

Corporate governance *continued*

Figure 3.1: Departmental governance framework, 2023–24

Figure 3.1 shows DEWR's governance framework as at 30 June 2024. In August 2024 the department implemented a new governance committee structure, which is displayed in Figure 2.1 in the DEWR Corporate Plan 2024–25.



Legend:

- Reporting to
- For information only

Note: On 5 September 2023, the Executive Board approved the renaming of the Audit and Assurance Committee to the Audit and Risk Committee.

Audit and Risk Committee

The department's ARC provides independent advice to the Secretary on the department's:

- financial reporting
- performance reporting
- systems of risk oversight and management
- systems of internal control.

The ARC's roles and responsibilities are set out in section 45 of the PGPA Act; section 17 of the Public Governance Performance and Accountability Rule 2014 (PGPA Rule); and the ARC's charter. The ARC Charter is published at <https://www.dewr.gov.au/about-department/resources/2023-audit-and-risk-committee-charter>.

The ARC met 8 times during the year – 4 standalone meetings, 2 joint meetings with the Financial Statements Sub-Committee (FSSC) and 2 joint meetings with the Performance Reporting Sub-Committee (PRSC). Table 3.1 provides details of the ARC members' roles on the committee, remuneration (inclusive of GST), qualifications and experience.

Also attending the ARC in addition to its members, as at 30 June 2024 were:

- as senior advisor:
 - › Deputy Secretary, Corporate and Enabling Services Group (Chief Operating Officer)
- as advisors:
 - › First Assistant Secretary, Digital Projects and First Nations Division, Skills and Training Group
 - › Assistant Secretary, Funds and Payments Branch, Employment and Workforce Group
 - › Assistant Secretary, Workplace Relations Legal Branch, Workplace Relations Group

- as observers:
 - › Chief Financial Officer
 - › Chief Information Officer
 - › Chief Risk Officer
 - › Chief Internal Auditor
 - › representatives from the Australian National Audit Office (ANAO).

The ARC has 2 sub-committees: the FSSC and the PRSC. These sub-committees assist the ARC to meet its financial and performance reporting obligations under the PGPA Rule.

The ARC works closely with the department's Risk Committee, which further assists the ARC to meet its obligation to review the appropriateness of the department's systems of risk oversight and management.

Table 3.1: Audit and Risk Committee members, 2023–24

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional information (including role on committee)
Ms Elizabeth Montano BA LLB (UNSW) FAICD	<ul style="list-style-type: none"> ■ Bachelor of Arts majoring in Industrial Relations and Bachelor of Laws ■ Fellow of the Australian Institute of Company Directors ■ Chair and member of various Commonwealth and New South Wales government boards and audit and audit and risk committees for over 20 years ■ Former Commonwealth CEO, Senior Executive Service Officer and financial services consultant at King & Wood Mallesons ■ As the former CEO of the Australian Transaction Reports and Analysis Centre, she was the first woman to lead a Commonwealth law enforcement/regulatory agency 	8	8	\$88,000	Committee Chair Ms Montano attended all meetings that she was contracted to attend. Remuneration includes attendance at sub-committee meetings; briefings to the Secretary, Chief Operating Officer and Executive Board; and other interactions with the department.
Mr Tim Youngberry FCPA FCA CPFA	<ul style="list-style-type: none"> ■ Bachelor of Business (major in accounting) ■ Fellow, CPA Australia; Fellow, Chartered Accountants Australia New Zealand, Member, Chartered Institute of Public Finance and Accountancy (UK) ■ Member of International Public Sector Accounting Standards Board (2010–2015) ■ Held senior positions, including CFO, in large Commonwealth entities and has worked with the National Australia Bank, Ernst and Young, ANAO and Department of Finance 	8	8	\$40,000	Committee Member FSSC Chair Mr Youngberry attended all meetings that he was contracted to attend. Remuneration includes attendance at relevant sub-committee meetings.
Mr Jeff Lamond PSM BEc	<ul style="list-style-type: none"> ■ Bachelor of Economics (ANU) with majors in economics and accounting; Graduate Diploma in Legal Studies ■ Held senior positions, including as APS Merit Protection Commissioner, and internal ombudsman in 2 agencies ■ Held roles as Chair of Commonwealth audit and risk committees, and financial statement subcommittees for large and small government entities ■ Experience in the government sector including employment, values and ethics and personnel ■ Awarded the Public Service Medal for outstanding public service for his work on the <i>Public Service Act 1999</i> 	7	8	\$40,000	Committee Member PRSC Chair Mr Lamond attended all but one meeting that he was contracted to attend. Remuneration includes attendance at relevant sub-committee meetings. While Mr Lamond was unable to attend one meeting due to scheduling conflicts, he was able to provide advice and commentary before the meeting.
Ms Alexandra Spark GAICD FCA BCom	<ul style="list-style-type: none"> ■ Bachelor of Commerce (UNSW); Fellow, Chartered Accountants Australia and New Zealand; Graduate, Australian Institute of Company Directors ■ 25-year career as a financial statement auditor and advisor on governance, risk management and performance measurement matters ■ CA Risk Specialist (awarded by Chartered Accountants of Australia and New Zealand with Australian Graduate School of Management) ■ Provided advice to public sector boards, committees, senior executives, and leadership teams ■ Led several reviews of risk management policy, framework, and practice 	7	8	\$40,000	Committee Member Risk Committee Chair Ms Spark attended all but one meeting that she was contracted to attend. Remuneration includes attendance at relevant sub-committee meetings. While Ms Spark was unable to attend one meeting due to scheduling conflicts, she was able to provide advice and commentary before the meeting.

Integrity, fraud and corruption control

As a Commonwealth entity, the department must comply with section 10 of the PGPA Rule and ensure public resources are used appropriately to achieve its purpose and promote financial sustainability.

In 2023–24, supported by an independent Integrity Advisor, the department developed and released its first Integrity Framework. The Integrity Framework is designed to embed ethical considerations and integrity to all aspects of the department's operations.

The department also adopted a fit-for-purpose Fraud and Corruption Control Framework. The framework complements other arrangements in place to prevent, detect, investigate and report suspected fraud and corruption against the department's programs and other interests. All reasonable measures have been taken to deal appropriately with instances of fraud and corruption related to the department.

The department provides centralised fraud, corruption and integrity support. The Integrity team is responsible for the department's Integrity Framework, fraud and corruption control policies, as well as activities designed to uplift the department's integrity maturity. Departmental program areas remain responsible for their own assurance and compliance activities. Where assurance and compliance activities lead to the suspicion of fraud or corruption, these instances are referred to the Fraud Intelligence and Investigations team for appropriate action, including criminal investigation.

In 2023–24 the department continued exploring ways to more effectively manage integrity, fraud and corruption risks and suspected incidents. This includes refining data and analytical capability;

strengthening existing fraud and corruption controls; improving tactical intelligence capabilities; implementing processes to reduce fraud and corruption risk; and assessing and improving the department's integrity maturity.

The department established a working group in response to the Royal Commission into the Robodebt Scheme. The working group examined recommendations made by the Commission to determine where the intent of recommendation was applicable and worked with relevant business areas to assist in undertaking appropriate action.

The department maintains an anonymous reporting tool enabling staff, providers and members of the public to report suspicions of fraud and corruption anonymously and engage in ongoing anonymous dialogue with investigators. The department also continues to strengthen its capabilities in intelligence-sharing between government agencies through membership of the multi-agency Fraud Fusion Taskforce and engagement with the National Anti-Corruption Commission.

The department has strengthened internal communications and mandatory training offerings in fraud, corruption and integrity awareness. These initiatives better assist officials in understanding their roles, responsibilities and protections relating to fraud, corruption and integrity. Customised face-to-face and virtual training sessions were delivered, focusing on both departmental and program-specific risks. Training surrounding broader integrity concepts such as actual and apparent conflicts of interest was also bolstered. All staff continue to be supported to recognise the early warning signs of fraud and corruption and proactively identify integrity concerns and treatments.

Corporate and business planning

Planning and performance reporting framework

The department's performance reporting framework comprises comprehensive tools and guidance material to support developing, monitoring, reporting and evaluating performance. This includes regular reports to the Executive Board and formal clearance and assurance requirements. These tools supported the department through 2023–24 to meet the performance reporting requirements of the PGPA Act, the PGPA Rule and the Department of Finance Resource Management Guides. Our performance reporting processes promote accountability and transparency about our performance and the use of public resources.

Corporate plan

The corporate plan is the department's primary planning document and provides a link between the Portfolio Budget Statements (PBS) and the annual report. The 2023–24 Corporate Plan was published on 31 August 2023. The annual performance statements in Part 2 of this report provide the results against performance measures that were included in the 2023–24 PBS and the corporate plan.

In accordance with the Commonwealth Performance Framework, the 2023–24 Corporate Plan outlined our purpose, key activities and how we measure success. It articulated department-wide key priorities which recognised our evolving environment and embedded the importance of seeking opportunities to improve our ways of working to guide the department's integrated planning process.

Integrated planning

The department's annual integrated planning process asks business areas to draw connections between its 3 main planning mechanisms: business planning, workforce planning and risk planning. The purpose of this is to formalise internal strategic planning, enabling transparency and accountability for business areas, and to tie individual performance agreements to delivering on the department's purpose.

Corporate and business planning *continued*

Figure 3.2: Annual planning cycle

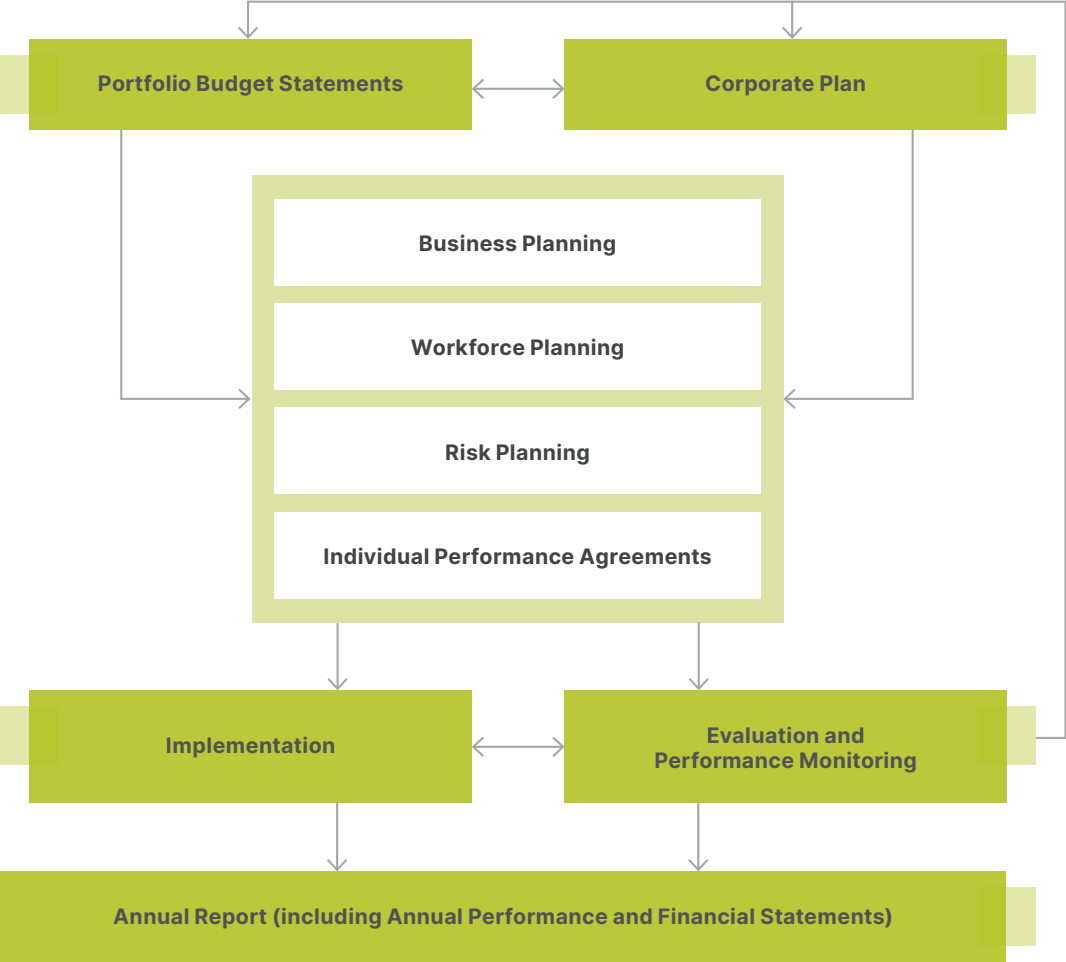


Figure 3.2 shows the relationship between key products in the planning and performance annual report cycle.

Risk management

In 2023–24 the department managed risk in accordance with section 16 of the PGPA Act and the Commonwealth Risk Management Policy.

Our risk management approach was set out in the department's Accountable Authority Instruction for Risk Management and through the Enterprise Risk Management Policy and Framework, which includes the department's desired risk appetite and tolerance.

Our risk management arrangements, including systems of internal control, were overseen by the Executive Board and the Chief Risk Officer, supported by the Risk Committee and the Audit and Risk Committee.

The department's Chief Risk Officer promoted a positive risk culture which enhanced our shared risk understanding and continued to embed practical risk management into business operations. Our enterprise risk management arrangements are underpinned by ongoing risk training and awareness activities to ensure our staff have the resources to manage risk well.

The Risk Committee provided risk management oversight, including of the effectiveness and appropriateness of the department's enterprise risk management arrangements as set out in the committee's charter. It provided a forum for business areas to consult on risk matters and focused on the department's strategic risks, including risks related to our people, finances, delivery of programs, policy design and implementation, fraud, information systems, and communications. Risk Committee meeting outcomes are reported to the Audit and Risk Committee and the Executive Board quarterly.

We engaged and worked with our internal and external stakeholders so that shared risks and governance arrangements were understood and managed collaboratively.

Our people

In 2023–24, we continued to invest in our people’s capability to build an inclusive, collaborative, adaptable and high-performing workforce.

This year we launched our inaugural People Strategy 2024–27, which sets out our people and culture vision. We introduced our Strategic Workforce Plan 2023–26 to attract, develop and retain a skilled workforce to deliver for government and the Australian public, for now and into the future.

We continued to implement recent legislative changes to the *Fair Work Act 2009*, the *Work Health and Safety Act 2011*, and the Australian Human Rights Commission *Guidelines for Complying with the Positive Duty under the Sex Discrimination Act 1984 (Cth)*. This included launching a new Working Well Framework and accompanying Working Well Hub, to promote psychological safety and support employees. We also developed our Sexual Harassment Prevention and Response Action Plan.

Diversity and inclusion

We recognise that embracing diversity, inclusion, equity and belonging improves the experiences of our people and strengthens the outcomes we deliver.

We developed our Diversity and Inclusion Action Plan, which will be launched in early 2024–25, in alignment with Australian Public Service (APS) diversity strategies and Closing the Gap Priority Reforms.

Throughout 2023–24, we continued to deliver actions aligned with these strategies, including:

- engaging a Disability Liaison Officer to work with business areas and stakeholders
- consulting with employees on the development of our Reconciliation Action Plan
- establishing a regular meeting series with the Secretary and First Nations Executive Level employees
- delivering the ‘Say My Name, Know My Name’ initiative through our Culturally and Linguistically Diverse Network to display phonetic pronunciation in our corporate systems.

Respectful workplaces

We are committed to supporting a safe, respectful, and inclusive workplace that is free from sexual and gender-based harassment and discrimination.

Our Sexual Harassment Prevention and Response Plan outlines our approach to promoting gender equality and a positive safety culture, while ensuring compliance under the *Sex Discrimination Act 1984*. Our Working Well Framework addresses the requirement to prevent and mitigate psychosocial hazards, including sexual harassment and discrimination within the workplace, in line with the *Work Health and Safety Regulations 2011*.

Workforce capability

Our workforce strategies shape today's workforce to be curious, capable, adaptive and high performing, while positioning us for the future.

In 2023–24 we further rebalanced our workforce with a focus on building APS capability, continuing to reduce our reliance on external workforce. The department made significant progress in decreasing our use of non-ICT contractors in alignment with the principles of the Strategic Commissioning Framework.

We engaged entry-level employees through APS-wide programs to meet the sustained high demand for digital skills, including recruiting digital graduates, trainees, school-based apprentices and cadets. We also participated in the APS Academy Campus pilot to address data and digital skills shortages in the APS.

We sourced graduate talent by participating in the Australian Government Graduate Program by placing 50 graduates across the department, including 6 into digital specialised areas. Of these, 44 graduates completed a Graduate Certificate in Public Administration. We also participated in the Australian Government School Leaver Program, which aims to attract and develop recent Year 12 school leavers who are interested in a career in the APS.

In 2023–24, the Australian Government Apprenticeship Program, managed and administered by the department for the APS, expanded with an increase in participant numbers and locations. The program goal is to attract and develop talented people from a broad range of backgrounds and life stages by providing a structured development pathway into the APS.

Terms and conditions of employment

During 2023–24 we concluded bargaining for a new enterprise agreement. The new Department of Employment and Workplace Relations Enterprise Agreement 2024–2027 commenced on 16 April 2024 and included 3 remuneration increases.

The Public Service (Subsection 24(1) Department of Employment and Workplace Relations Non-SES Employees) Determination 2024/1, made on 26 March 2024, applied the first remuneration increase under the enterprise agreement from 14 March 2024 and provided a one-off payment of 0.92% of base salaries for eligible employees.

We also issued individual section 24(1) determinations and made individual flexibility arrangements to vary the remuneration and/or entitlements of a limited number of non-Senior Executive Service (SES) employees to secure expertise or specialist skills that were critical to business needs. As at 30 June 2024, 34 non-SES employees had an individual section 24(1) determination, and 44 non-SES employees had an individual flexibility arrangement.

Non-salary benefits provided to employees

We offer a range of non-salary benefits to employees, including:

- support for learning and development opportunities, including time off work and/or financial assistance for eligible studies
- initiatives that promote staff wellbeing, including annual influenza vaccinations and an Employee Assistance Program (EAP).

Work health and safety

We are committed to providing a culture and workplace focused on physical and psychosocial health and safety in accordance with the *Work Health and Safety Act 2011* (WHS Act) and the *Safety, Rehabilitation and Compensation Act 1988*.

We strive to minimise and mitigate risks to health and safety through consultation, communication, and systematic hazard identification, risk assessment and control measures while promoting a positive safety culture.

Our Statement of Commitment: Health, Safety and Wellbeing outlines key actions that will contribute to maintaining a safe workplace while supporting employees' physical and psychological health in the workplace.

Health and Safety Representatives were appointed, and the Health and Safety Representatives network was maintained with a high occupancy rate. Our Work Health and Safety Committee continued to meet quarterly in accordance with the WHS Act.

Employee Support Officers continued to help drive our safety culture by providing employees safe and confidential assistance to navigate challenging situations.

Our WHS incident management system was audited by Comcare in September 2023. No noncompliance was identified with respect to the scope of the audit.

Work health and safety initiatives

In 2023–24 we implemented initiatives to ensure our workplaces are focused on both physical and psychological health and wellbeing. These included:

- Annual influenza vaccination program: 2,154 employees received a vaccination through this program.
- Ergonomic workstation assessments: 437 assessments were delivered by suitably qualified providers.
- Early intervention: We continue to focus on prevention and early intervention initiatives supported by workplace rehabilitation providers and where required, individual return to work programs.
- Access to an EAP: Provision of telephone and face-to-face access to confidential individual counselling that supports the psychological wellbeing of employees and their families. The EAP includes other services including:
 - › a specialist helpline for our First Nations employees
 - › Work and Family Support Program offering monthly parenting webinars and resources to assist employees to balance work and family responsibilities.
- Wellbeing Webinars: These are seminars covering topics such as financial wellbeing, leadership, self-care, team building, mental health for leaders, and enhancing employee interactions.
- NewAccess Workplaces Program: This program uses an early intervention model to provide confidential mental health coaching by Beyond Blue.
- Psychosocial safety: Implementation of the Working Well Framework and supporting guidance, including a manager toolkit to identify hazards, assess risk and establish controls.

Notifiable incidents

In 2023–24 there were no notifiable incidents as defined in section 35 of the *Work Health Safety Act 2011* (Cth).

Workers' compensation performance

During 2023–24 there were 6 new workers' compensation claims accepted. The department's premium rate for the financial year was 0.29% of payroll costs, which compares favourably to the average scheme rate of 0.95%.

Information and communications technology

The department's technology capability is delivered by 2 divisions: one focused on infrastructure, platforms and services, and the other on application development.

The Technology and Services Division, led by the Chief Information Officer, provides information and ICT infrastructure, end-user computing, cybersecurity, and support functions. The Digital Solutions Division, led by the Chief Digital Officer, develops and supports a range of employment, skills, and workplace relations business and program applications.

Technology investment is guided by key strategies and the Major Projects and Information Technology Committee. Our Digital Business Strategy guides our ICT direction and supports digital service delivery to our users. The strategy outlines 4 key shifts to transform our digital experience: facilitating simple access for users; creating cohesive and reliable digital experiences; improving the way we use our data to enhance services; and supporting policy development by ensuring our solutions are modern, integrated and connected.

In 2023–24 the department continued to invest in ICT infrastructure across on-premises data centres and public cloud networks in accordance with the Australian Government Secure Cloud Strategy. We continued modernising our business application hosting environment, leveraging modern cloud approaches to develop and support externally facing business systems that support clients across employment, skills, and workplace relations areas.

To protect users and the data entrusted to the department, we have continued to invest in and strengthen the security of our ICT network, systems and data holdings by focusing on implementing the Australian Cyber Security Centre's Essential Eight mitigation strategies to prevent harmful cyber incidents. We developed systems in a secure and compliant way, with privacy, accessibility, and inclusion guiding our design-led approaches.

The department continued to use its ICT capability and resources to deliver and share ICT services with other Australian Government agencies under memorandum of understanding arrangements. This included desktop and mobile computing support, application and website development, hosting services, and a security-classified segregated PROTECTED environment. Additionally, we continued to promote digital literacy across DEWR and partner agencies, fostering innovation, and continued exploring the ethical use of AI.

The department continued to align with, and be an active participant in, the development of whole-of-government direction and strategies, including the Data and Digital Government Strategy, the Australian Government Architecture, and the Australian Cyber Security Strategy. The department also explored emerging technologies, developing foundational emerging technology-based proofs of concepts and establishing supporting innovation governance structures.

Financial performance

The department's financial statements are presented in Part 4 of this report, along with the Auditor-General's unmodified audit opinion. A summary of financial performance for departmental and administered activities is provided below.

Purchasing and procurements

The department's approach to procuring goods and services, including consultancies, is consistent with the principles of the Commonwealth Procurement Rules. These rules are applied to activities through the department's Accountable Authority Instructions, supporting operational guidelines and procurement framework. The department published its procurement activities over \$10,000 (inclusive of GST) and business opportunities of \$80,000 and above (inclusive of GST), where panel arrangements were not utilised, on the AusTender website www.tenders.gov.au.

Procurement initiatives to support small and medium sized enterprises

The department supports small business participation in the Commonwealth Government procurement market. Small and medium enterprises (SME) and small enterprise participation statistics are available on the Department of Finance's website www.finance.gov.au.

The department's activities to support SMEs include:

- complying with the Commonwealth Procurement Framework
- mandatory use of the Commonwealth Contracting Suite for all low-risk procurements valued under \$200,000 (inclusive of GST)
- implementing the Indigenous Procurement Policy (IPP), noting that many Indigenous businesses are also SMEs
- complying with the government's Supplier Pay On-Time or Pay Interest Policy
- using credit cards for procurements valued below \$10,000 (inclusive of GST).

The department recognises the importance of ensuring small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website www.treasury.gov.au. Electronic invoicing arrangements continue to support small businesses to reduce their administration, create savings and improve the timeliness of payment.

Indigenous Procurement Policy

The department supports the goals of the IPP and is committed to growing its engagement with Indigenous enterprises. For 2023–24 the department had in place with Indigenous enterprises:

- 242 contracts
- contracts with a total value of \$28.49 million.

This result exceeded the Commonwealth First Nations procurement target of \$23.2 million set for the department by the National Indigenous Australians Agency.

Reporting on the number and value of contracts the department (including its portfolio agencies) has with Indigenous providers is 'point-in-time-reporting'. Contract variations and contractor Mandatory Minimum Indigenous Participation Requirements (MMRs) are reported across the life of each contract, but recorded against the financial year in which the contract was first reported. This data was extracted as at 21 August 2024.

Consultancy contracts

The department engaged consultants to provide independent and expert advice or services, taking into account:

- the skills and resources required for the task
- the skills available internally
- the cost-effectiveness of these options.

Decisions to engage a consultant were made in accordance with the PGPA Act and related rules.

The methods of selection for consultancies were either through panel arrangements or limited tender. Consultants were typically engaged to:

- investigate or diagnose a defined issue or problem
- carry out defined research, reviews or evaluations
- provide independent advice, information or creative solutions to assist the department in decision-making.

As shown in Table 3.2, during 2023–24, 32 new reportable consultancy contracts were entered into involving total actual expenditure of \$4,560,777 (inclusive of GST). In addition, 21 ongoing reportable consultancy contracts were entered into during a previous reporting period, involving total actual expenditure of \$3,634,006 (inclusive of GST).

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website (www.tenders.gov.au).

Table 3.2: Expenditure on reportable consultancy contracts, 2023–24

	Number	Expenditure \$ (GST inc.)
Consultancy contracts for the reporting period	53	8,194,784

Table 3.3: Top 5 organisations reportable consultancy contract expenditure, 2023–24

Name of organisation	Organisation ABN	Expenditure \$ (GST inc.)
Deloitte Touche Tohmatsu	74 490 121 060	1,632,605
The Trustee for Dandolo Partners Unit Trust	48 757 017 061	1,256,861
KPMG	51 194 660 183	1,174,100
NOUS Group Pty Ltd	66 086 210 344	610,234
Scyne Advisory Pty Ltd	20 607 773 295	511,393

Non-consultancy contracts

As shown in Table 3.4, during 2023–24, 1,341 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$193,059,846 (inclusive of GST). In addition, 1,543 ongoing reportable non-consultancy contracts were entered into during a previous reporting period, involving total actual expenditure of \$2,230,154,470 (inclusive of GST).

Non-consultancy contracts only include all procurement-related contracts not deemed a consultancy. Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website (www.tenders.gov.au).

Table 3.4: Expenditure on reportable non-consultancy contracts, 2023–24

	Number	Expenditure \$ (GST inc.)
Non-consultancy contracts for the reporting period	2,884	2,423,214,316

Table 3.5: Top 5 organisations reportable non-consultancy contract expenditure, 2023–24

Name of organisation	Organisation ABN	Expenditure \$ (GST inc.)
Serendipity (WA) Pty Ltd	64 062 160 614	191,429,992
Workskil Australia Ltd	28 167 872 424	104,858,128
atWork Australia Ltd	29 009 452 153	85,330,096
Asuria People Services Pty Limited	81 132 914 633	84,160,317
Max Solutions Pty Ltd	51 067 092 737	64,797,001

Australian National Audit Office (ANAO) access clauses

The department entered into 5 contracts during the reporting period that had a value of \$100,000 or greater (inclusive of GST) that did not include an appropriate Auditor-General access clause. These contracts and the reasons for not including access clauses are shown in Table 3.6.

Table 3.6: Contracts without standard Auditor-General access, 2023–24

Name of contractor	Purpose	Total contract value \$ (incl. GST)	Reason for not including access clause
Amnesium Pty Ltd	Computer Equipment and Accessories	166,947	Inadvertent exclusion of contract terms and conditions
HFCC Hobart Pty Ltd	Catering Services for Australian Training Awards 2023	139,200	Standard industry practice to enter into supplier terms and conditions
CCH Australia Limited	Political Alerts Enterprise Licences	146,000	Standard industry practice to enter into supplier terms and conditions
VMware Australia Pty Ltd	Software – VMware	116,873	Standard industry practice to enter into supplier terms and conditions
VMware Australia Pty Ltd	Software – VMware Cloud on AWS	130,912	Standard industry practice to enter into supplier terms and conditions

Exempt contracts

During 2023–24, the department had 190 contracts with values greater than \$10,000 (inclusive of GST) that were exempt from being published on AusTender on the basis that it would disclose exempt matters under the *Freedom of Information Act 1982*. These contracts totalled \$6,170,085 (inclusive of GST).

Grant programs

Information on grants awarded by the department during 2023–24 is available at the GrantConnect website (www.grants.gov.au).

Advertising and marketing

During the 2023–24 financial year, the department conducted the Fee-Free TAFE campaign and commenced research and development for a campaign on the dangers of working with engineered stone.

Further information on the Fee-Free TAFE campaign is available at www.yourcareer.gov.au/fee-free-tafe.

Tables 3.7 to 3.9 list payments of \$15,200 or more (GST inclusive) to advertising agencies and to market research, polling, direct mail and media advertising organisations, as required under section 311A of the *Commonwealth Electoral Act 1918*.

Table 3.7: Payments to advertising agencies, 2023–24

Organisation	Service provided	Total paid in 2023–24 \$ (GST inc.)
Clemenger BBDO Melbourne Pty Ltd	Development of campaign creatives and materials for the Fee-Free TAFE campaign	1,116,439.92
Clemenger BBDO Melbourne Pty Ltd	Development of campaign creatives and materials for engineered stone campaign	1,140,304.74

Table 3.8: Payments to market research and polling organisations, 2023–24

Organisation	Service provided	Total paid in 2023–24 \$ (GST inc.)
WhereTo	Fee-Free TAFE campaign concept testing research	101,999.55
Hall & Partner	Fee-Free TAFE campaign benchmark, tracking and evaluation research	87,911.64
WhereTo	Engineered stone campaign developmental and concept testing research	382,481.00
WhereTo	New parents service research	75,000.00
Ethnolink	Self-Employment Assistance research	43,032.00

Table 3.9: Payments to media advertising organisations, 2023–24

Organisation	Service provided	Total paid in 2023–24 \$ (GST inc.)
Universal McCann	Advertising for the Fee-Free TAFE campaign	4,642,934.22
Universal McCann	Advertising for National Careers Week	33,620.95
Universal McCann	Advertising for Self-Employment Assistance program	27,499.94

Environmental sustainability and performance

Preface

The Commonwealth Climate Disclosure is the government's policy for Commonwealth entities to publicly disclose their exposure to climate risks and opportunities, as well as their actions to manage them. This is the first annual report of the Department of Employment and Workplace Relations which includes climate-related disclosures in accordance with the criteria set out under the [Commonwealth Climate Disclosure Pilot Guidance](#).

Net Zero

The department reports on the environmental impacts of its activities under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* and in line with the Australian Government's APS Net Zero 2030 Policy. This includes reporting on:

- how the department accords with and contributes to the principles of ecologically sustainable development
- the greenhouse gas emissions from the department's operations.

Ecologically sustainable development

The department did not administer legislation that had a direct impact on ecologically sustainable development, and the principles relating to scientific and biological diversity were generally of limited application to our activities.

Governance

Climate risk governance and accountability

DEWR's governance structures are underpinned by a robust enterprise risk management framework established in accordance with the requirements of the Commonwealth Risk Management Policy (2023) and the PGPA Act.

DEWR uses the department's existing governance and risk systems, policies and tools to manage risks, including climate-related risks and opportunities. The department acknowledges that climate-related risk, along with other whole-of-government and legislative risk obligations, is a priority area. As such DEWR has commenced incorporating climate-related risks and opportunities into existing reporting arrangements and key corporate documentation including the corporate plan and the annual report.

As defined under section 16 of the PGPA Act, the department's Secretary is the accountable authority and is required to establish and maintain appropriate systems and internal controls for the oversight and management of risks, including climate-related risks.

The department manages its activities related to net zero through internal governance arrangements including the Net Zero Working Group and Net Zero Steering Group, which enable DEWR's Employment and Workforce, Skills and Training, Workplace Relations and Corporate and Enabling Groups to come together under a centralised governance framework to ensure a consistent approach to the government's net zero transformation agenda.

Although the Secretary and Executive Board are ultimately responsible for leading the oversight of the department's risk, including climate-related risk, the department has embedded a culture that risk management is the responsibility of all staff. All staff are responsible for climate-related risk and opportunity identification and management with consideration to their role and appropriate with their level.

DEWR is focused on building climate risk capability within the department leveraging the training provided by both the Department of Finance and the Department of Climate Change, Energy, the Environment and Water. In the next reporting period DEWR will review the department's existing skills and capabilities and where gaps are identified will work with the People and Capabilities team for recruitment and learning and development programs.

The current DEWR governance structure associated with climate risk management is outlined in Figure 3.3. The roles and responsibilities of the accountable authority in managing climate risks and opportunities within the department are outlined in Table 3.10. In the next reporting year, DEWR will review governance structures to assess their effectiveness in

considering the trade-offs between climate-related risks and other government policy constraints. For example, appropriate consideration is given to ensure new property leases align with value for money considerations as well as the emissions reduction outlined in the department's Emissions Reduction Plan.

Figure 3.3: DEWR climate risk governance structure

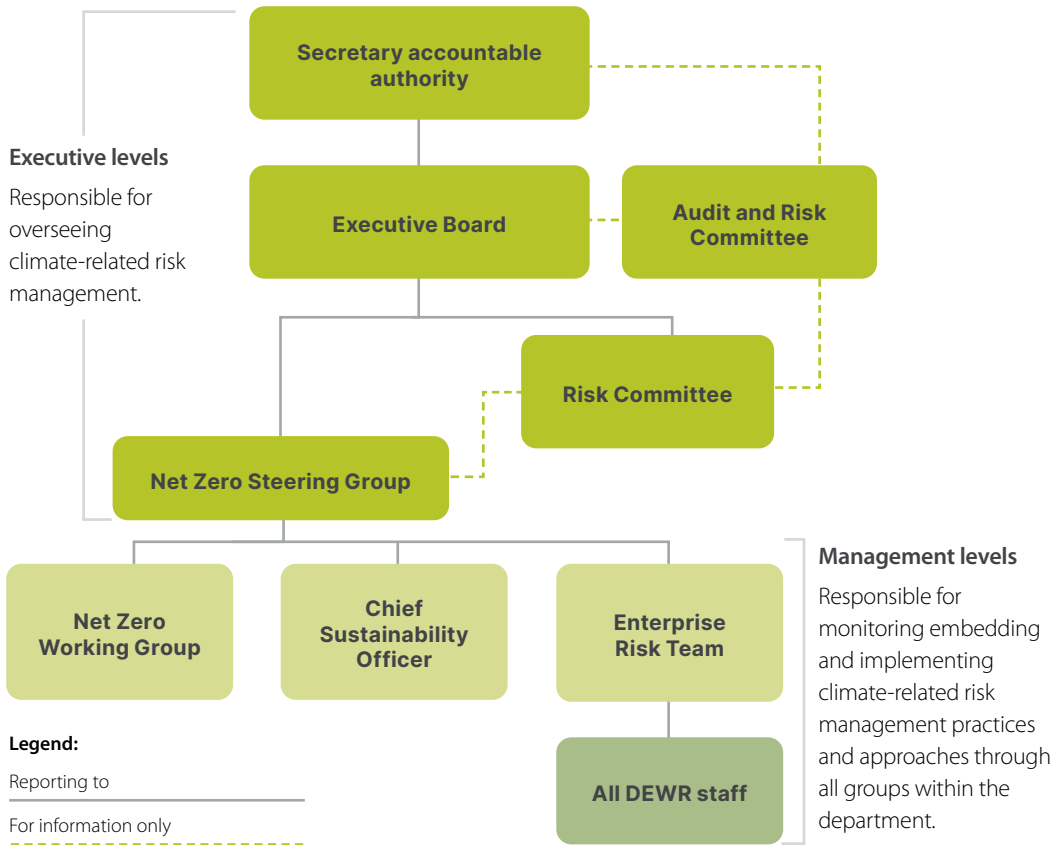


Table 3.10: Roles and responsibilities for climate risk management

Roles	Responsibilities
Secretary	As the department’s accountable authority, the Secretary is required to establish and maintain appropriate systems and internal controls for the oversight and management of risks, including climate-related risks.
Executive Board	The Executive Board is responsible for overseeing risk including climate-related risks and approving the department’s climate-related risk strategies, targets, policies activities and performance.
Audit and Risk Committee	The Audit and Risk Committee is required to review the appropriateness of the department’s financial reporting, performance reporting, system of risk oversight and management, and the system of internal controls; and to consider reporting from the Risk Committee in relation to the delivery, implementation, and application of the department’s enterprise risk management arrangements, including its risk systems and risk culture.
Risk Committee	The Risk Committee is responsible for the oversight of the delivery, implementation, and application of the department’s enterprise risk management arrangements, including its risk systems and risk culture.
Net Zero Steering Group	The Net Zero Steering Group steers departmental policy thinking on net zero and guides interactions across DEWR and with relevant portfolio agencies.
Net Zero Working Group	The Net Zero Working Group reports to the Steering Group and Executive Board on broader government priorities related to net zero and ensures that DEWR’s executive and ministers are well supported. The working group complements and supports topics and/or issues, based on discussions occurring across the department and meets as needed.
Chief Sustainability Officer	The Chief Sustainability Officer is responsible for overseeing the department’s climate risk management framework and governance as well as advising the Secretary and Executive Board, including through their role on the Risk Committee. The role includes executing the department’s obligation under the Commonwealth Climate Disclosure Reform and Climate Risk and Opportunity Management Program (CROMP) and contributing to the department’s implementation of the Net Zero in Government Operations Strategy (currently led by the Finance and Budget Division).

Table 3.10: Roles and responsibilities for climate risk management (continued)

Roles	Responsibilities
Enterprise Risk team	The Enterprise Risk team is responsible for designing, building and implementing the department’s risk management framework and developing capability internally to manage risk. Climate-related risk is included in the department’s enterprise risk management framework as a specialist risk category.
All DEWR staff	All staff are responsible for climate-related risk and opportunity identification and management with consideration to their role and appropriate with their level.

Risk management

This is the first year in which DEWR has undertaken an organisation-wide risk assessment in accordance with our obligations under the [Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026](#) and the [Climate Risk and Opportunity Management Program](#).

This reporting year, we focused on a separate high level initial CROMP organisation-wide assessment and consideration of climate risks within existing enterprise risk management arrangements.

In the next reporting year, we aim to complete a full organisation-wide climate risk and opportunity assessment, which is integrated into our broader enterprise risk management arrangements.

Our progress

CROMP actions completed

Step 1: Scoping the assessment

- Defined climate risk governance structures and appointed the Chief Sustainability Officer.
- Identified initial values at risk against the objectives of the organisation and the DEWR office locations around Australia. From 2024–25, as we mature in our understanding of this process, we will include the key work of each division. Divisions should have also, in their divisional risk plans, considered climate change risks and opportunities, both physical and transition, that will potentially impact the delivery of their key pieces of work.
- Identified the geographic regions of interest for DEWR. Due to the broad scope of our policy responsibilities, we have multiple offices across Australia, all of which are in scope. This will need to be reviewed in future years as our services are provided to the whole of the Australian community.

- Identified a list of stakeholders for ongoing engagement activities, including internal stakeholders with expertise across a range of risk topics and understanding of risks and opportunities specific to their business and in policy areas, and external stakeholders from the community that the department engages with in the delivery of outcomes.
- In consultation with Enterprise Risk team, commenced further refinement of the way DEWR's Enterprise Risk Management Policy and Framework embeds climate risks, to understand the risk evaluation criteria that could be applied to assess climate risks. It has been decided to use the CROMP management tool while consultation is underway on how best to incorporate this assessment with the existing DEWR enterprise risk management system.

Step 2: Considering current and future state

- DEWR has multiple office locations across Australia (approximately 34 buildings). It has been identified that the locations of the offices may be disrupted due to physical hazards including extreme heat, drought, fire, flooding and other severe weather conditions. DEWR will need to ensure that there are adequate contingency management arrangements in place, including working from home policies and operational procedures, should severe weather conditions occur.

Step 3: Identify your risks and opportunities

- DEWR has identified some initial risks through step 1 and included them in the CROMP management tool. Further consultation is required, and the CROMP management tool will also be updated to incorporate additional risks and opportunities that are identified. Ongoing work will be undertaken to establish if and how this assessment can be incorporated into the department's electronic risk management system.

Metrics and targets

Climate-related metrics

2023–24 Greenhouse gas emissions inventory

Emissions are required to be calculated in line with the APS Net Zero Emissions Reporting Framework provided by the Department of Finance, consistent with the whole-of-Australian-Government (WoAG) approach as part of the APS Net Zero by 2030 policy. DEWR has not deviated from this methodology (see the Department of Finance’s [Pilot Metrics and Targets Factsheet](#) for emissions calculation methodology).

DEWR continues to focus on optimising the occupancy rates of its property portfolio and improving energy efficiency, including through the use of standard Commonwealth lease clauses requiring compliance with energy efficiency requirements.

For 2023–24 the department’s emissions from electricity, natural gas, fleet vehicles and domestic flights have been captured in line with APS Net Zero 2030 and Commonwealth Climate Disclosure requirements using the emissions reporting tool developed by the Department of Finance to ensure consistency across all entities.

The greenhouse gas emissions inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented on the basis of carbon dioxide equivalent (CO₂-e) emissions. The baseline emissions for this disclosure focus on scope 1 and scope 2 emissions, consistent with the APS Net Zero 2030 target.

The electricity and natural gas figures reported below include the total consumption across the department’s leased property portfolio. The department currently hosts the Department of Education in its tenancies under a memorandum of understanding arrangement, and energy usage cannot be meaningfully separated between the 2 entities. Accordingly, energy and solid waste data from the Department of Education is included in DEWR’s annual report.

The results presented in Table 3.11 are based on the best available data at the time of reporting. Amendments to data may be required in future reports.

Table 3.11: 2023–24 Greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO₂-e	Scope 2 t CO₂-e	Scope 3 t CO₂-e	Total t CO₂-e
Electricity (location-based approach)	N/A	3,236.505	303.806	3,540.311
Natural gas	0.000	N/A	0.000	0.000
Solid waste*	N/A	N/A	129.915	129.915
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and other vehicles	30.343	N/A	7.669	38.012
Domestic commercial flights	N/A	N/A	1,208.989	1,208.989
Domestic hire car*	N/A	N/A	24.877	24.877
Domestic travel accommodation*	N/A	N/A	582.776	582.776
Other energy	0.000	N/A	0.000	0.000
Total t CO₂-e	30.343	3,236.505	2,258.032	5,524.880

Note: This table presents emissions related to electricity usage using the location-based accounting method. CO₂-e = carbon dioxide equivalent.

* Indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

† Indicates optional emission source for 2023–24 emissions reporting.

Table 3.12: 2023–24 Electricity greenhouse gas emissions

	Scope 2 t CO₂-e	Scope 3 t CO₂-e	Total t CO₂-e	Percentage of electricity use
Location-based electricity emissions	3,236.505	303.806	3,540.311	100%
Market-based electricity emissions	953.635	117.733	1,071.367	24.18%
Total renewable electricity	–	–	–	75.82%
<i>Mandatory renewables</i> ¹	–	–	–	18.72%
<i>Voluntary renewables</i> ²	–	–	–	57.10%

Note: This table presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = carbon dioxide equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Electricity-related greenhouse gas emissions were calculated using the location-based approach in Table 3.11. When applying the market-based method, which accounts for factors such as GreenPower usage, purchased large-scale generation certificates, power purchasing agreements, the renewable power percentage and the jurisdictional renewable power percentage (ACT only), the total emissions for electricity are as shown in Table 3.12.

Solid waste data was not available for tenancies where waste removal is administered by building landlords and where the department is not the sole tenant. The quality of data is expected to improve over time as emissions reporting matures.

Emissions from electricity consumed by electric and plug-in hybrid vehicles has only been reported for electricity directly purchased by the department. Emissions associated with electricity consumption from public charging stations has not been reported for 2023–24.

Emissions from hire cars for 2023–24 have been sourced from third party providers and may be incomplete. The quality of data is expected to improve over time as emissions reporting matures.

Climate-related targets

DEWR is responsible for managing and implementing emissions reduction initiatives set by the **Australian Government's Net Zero in Government Operations Strategy** developed by the Department of Finance. The strategy sets out the Australian Government's approach to achieving net zero greenhouse gas emissions from its operations by 2030 and the reinstatement of public emissions reporting.

DEWR has developed an **Emissions Reduction Plan** signed off by the Secretary to provide a pathway for the department to contribute to the achievement of the APS Net Zero 2030 target through emissions reduction activities. This plan encompasses existing and new priorities and actions within DEWR to reduce emissions.

The APS Net Zero by 2030 target is a net emissions reduction target based on the metric CO₂-e. It is an absolute target, rather than an intensity target, as it corresponds to a reduction in total emissions. The timeframe for achieving the APS Net Zero target is 2030 and it applies at the aggregate level to in-scope non-corporate Commonwealth entities. The target covers the entirety of our organisation's operations, including scope 1 and scope 2 greenhouse gas emissions, with decisions on scope 3 greenhouse gas emissions to be made in the future as further data becomes available.

The APS Net Zero by 2030 target forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement. The types of greenhouse gas emissions covered by the target are set out in the APS Net Zero Emissions Reporting Framework. The APS Net Zero by 2030 target was not derived using a sectoral decarbonisation approach.

Summary of progress

DEWR's **Emissions Reduction Plan** outlines the priorities and targets actions that have been implemented, or committed to, within this reporting period, as well as those that will be delivered in the future.

Achievements this reporting year

- Development of the DEWR Emissions Reduction Plan
- Appointment of the Chief Sustainability Officer
- Development of the DEWR Electric Vehicle Charging Plan
- Commitment that new leased office space from 1 July 2025 will have a minimum 5.5 National Australian Built Environment Rating System (NABERS) rating and a preference for all-electric buildings where available, as several of our current leases are set to expire over the next 3 years
- Commitment to transitioning fleet vehicles to low emission vehicles (LEVs) by 1 July 2026. Currently DEWR has 35 leased fleet vehicles, 32 of which are passenger cars subject to LEV targets.

Future actions

- Incorporate the Department of Climate Change, Energy, the Environment and Water's Environmentally Sustainable Procurement Policy into the department's training, policy and procedures by January 2025
- Procure renewable electricity under the Department of Finance's WoAG electricity contract
- Incorporate sustainable travel alternatives in line with the WoAG travel arrangements and policies as they evolve. The department will look at more efficient ways to travel with an aim to reduce emissions associated with business travel.

DEWR will continue to monitor our progress towards net zero and report additional measures as opportunities are identified or additional requirements are needed in line with the Net Zero in Government Operations Strategy.

External scrutiny

Reports by the Auditor-General

In 2023–24 the Auditor-General tabled 2 audit reports on the operations of the Department of Employment and Workplace Relations:

- Auditor-General Report No. 7 for 2023–24 Establishment of the Workforce Australia Services Panel
- Auditor-General Report No. 20 for 2023–24 Design and Implementation of the Australian Apprenticeships Incentive System.

These reports can be found on the ANAO’s website (www.anao.gov.au).

Reviews by the Joint Committee of Public Accounts and Audit

In 2023–24 the department made a submission to the Joint Committee of Public Accounts and Audit inquiry into the failed visa privatisation process

and the implementation of other public sector IT procurements and projects, and to the inquiry into Commonwealth Financial Statements 2022–23.

Reports by parliamentary committees

The department has appropriate governance and processes in place to provide evidence and/or submissions to parliamentary committee inquiries. We monitor these inquiries and provide biannual reports on these to the department’s Audit and Risk Committee.

The department provided submissions (see Table 3.13), evidence and Australian Government responses to the following parliamentary committee inquiries in 2023–24.

Table 3.13: Evidence, submissions and tabled Australian Government responses to parliamentary committee inquiries, 2023–24

Committee	Inquiry
Senate Select Committee on Work and Care	Inquiry into the impact that combining work and care responsibilities has on the wellbeing of workers, carers, and those they care for
	Fair Work Legislation Amendment (Secure Jobs, Better Pay) Bill 2022
	Fair Work Amendment (Equal Pay for Equal Work) Bill 2022
	Fair Work Amendment (Paid Family and Domestic Violence Leave) Bill 2022
	Offshore Petroleum and Greenhouse Gas Storage Legislation Amendment (Safety and Other Measures) Bill 2024 [Provisions]
	Fair Work Amendment Bill 2024
	Fair Work Legislation Amendment (Closing Loopholes) Bill 2023

Committee	Inquiry
	Social Security and Other Legislation Amendment (Miscellaneous Measures) Bill 2023
	Potential impacts of the Commonwealth Paid Parental Leave (PPL) scheme on small businesses and their employees
	Social Security Legislation Amendment (Streamlined Participation Requirements and Other Measures) Bill 2021
Senate Standing Committees on Finance and Public Administration	Net Zero Economy Authority Bill 2024 and the Net Zero Economy Authority (Transitional Provisions) Bill 2024 [Provisions]
Senate Standing Committees on Legal and Constitutional Affairs	Migration Amendment (Strengthening Employer Compliance) Bill 2023 [Provisions]
Senate Standing Committees on Foreign Affairs, Defence and Trade	Australian Naval Nuclear Power Safety Bill 2023 [Provisions] and Australian Naval Nuclear Power Safety (Transitional Provisions) Bill 2023 [Provisions]
Senate Standing Committees on Community Affairs	The extent and nature of poverty in Australia
House of Representatives Standing Committee on Regional Development, Infrastructure and Transport	Inquiry into local government sustainability
House of Representatives Select Committee on Workforce Australia Employment Services	Inquiry into Workforce Australia Employment Services
House of Representatives Standing Committee on Employment, Education and Training	Inquiry into the perceptions and status of vocational education and training
	Inquiry into the digital transformation of workplaces
	Inquiry into adult literacy and its importance
	Inquiry into the Fair Work Commission Annual Report 2019–20
Joint Committee of Public Accounts and Audit	Inquiry into the Annual Performance Statements 2021–22
	Inquiry into Commonwealth Financial Statements 2022–23
	IT procurement and projects inquiry

Table 3.13: Evidence, submissions and tabled Australian Government responses to parliamentary committee inquiries, 2023–24 (continued)

Committee	Inquiry
Joint Committee on Corporations and Financial Services	Ethics and professional accountability: structural challenges in the audit, assurance and consultancy industry
Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	Inquiry into economic self-determination and opportunities for First Nations Australians
Joint Committee on Human Rights	Inquiry into ParentsNext: examination of Social Security (Parenting payment participation requirements–class of persons) Instrument 2021

Judicial decisions

In 2023–24 there were no decisions of any court that had, or may have had, a significant impact on the operations of the department.

Decisions of administrative tribunals

In 2023–24 there were no decisions of administrative tribunals that had, or may have had, a significant impact on the operations of the department.

Decisions by the Australian Information Commissioner

In 2023–24 there were no decisions by the Australian Information Commissioner that had, or may have had, a significant impact on the operations of the department.

Reports on the operations of the entity by the Commonwealth Ombudsman

In 2023–24 there were no reports by the Commonwealth Ombudsman on the operations of the department.

The Commonwealth Ombudsman’s *Best practice principles for notifying people about debts* was issued in March 2024. It included 6 case studies which referenced 5 different government entities, including DEWR.

The case study referred to errors resulting from an IT system update. The department identified and individually contacted all VET students that had been impacted by the error, and provided an apology (Transfer of historical loan records for VET students ([dewr.gov.au](https://www.dewr.gov.au))).

Information Publication Scheme

Entities subject to the *Freedom of Information Act 1982* (Cth) (FOI Act) are required under Part II of the FOI Act to publish information to the public as part of the Information Publication Scheme (IPS). Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements. The department’s plan is available at <https://www.dewr.gov.au/about-department/corporate-reporting/information-publication-scheme-ips>.

The International Labour Organization

Australia has been a member of the International Labour Organization (ILO) since it was founded in 1919. DEWR has primary responsibility for the Australian Government's engagement with the ILO. Australia is required to report on the tripartite (employers, workers and government) consultations concerning international labour standards in accordance with obligations under the *Tripartite Consultation (International Labour Standards) Convention, 1976 (No.144)*, which it ratified in June 1979.

The International Labour Affairs Committee is a subcommittee of Australia's National Workplace Relations Consultative Council. It was established in 1978 under section 12(1) of the *National Labour Consultative Council Act 1977*. It considers matters of substance relating to the ILO and other relevant international bodies. The committee met 3 times during the reporting period, on 18 October 2023, 21 February 2024 and 15 May 2024.

The department also has regular direct consultations with the representative employer and worker organisations, the Australian Chamber of Commerce and Industry and the Australian Council of Trade Unions, on matters relevant to the ILO.

Disability reporting

Australia's Disability Strategy 2021–2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under

the strategy. A range of reports on progress of the strategy's actions and outcome areas are published and available at www.disabilitygateway.gov.au/ads.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.

Contact Centres Branch – a new approach to recruitment

Our people are critical to achieving outcomes for our clients and providing quality employment services that are respectful, connected and accessible.

In 2023–24, faced with a need to increase the number of staff supporting employment services, we undertook a more innovative approach to recruitment for our Contact Centre network. Based on our understanding of the number of people who are actively looking for work, we advertised our Contact Centre employment opportunities to Workforce Australia Online clients.

Using an assessment centre style approach, our recruitment process focused on providing candidates with true insight into the opportunities on offer, the requirements of the role and the work environment. An abridged interview process designed to quickly assess candidates' capability and character followed. This gave candidates the opportunity to share examples of their career experience and how this could be applied to the role. Successful candidates were either offered employment or added to our merit pool for future employment opportunities.

One of the successful candidates, Jazmin Bromley, now working in our Brisbane Contact Centre, shares her experience.

"The interview was good; I am extremely competitive, so I arrived well prepared and researched a lot about the department prior. The questions seemed easy, but I was well prepared. I had never been somewhere where they talked to you about the role like this before. I felt the department was very open and honest about what they bring to the table for you, and it's not just us proving ourselves. The presentation was highly informative, and it was nice that it wasn't just work – it was about wellbeing and us as staff at the department. A 'wow moment' for me was having someone check on what I need to perform the role, including facilities and access.

From the moment I came to the assessment, I felt needed, which has not always been my experience. The staff and department were looking more for the yes to onboard than looking for no.

The training has been really good with lots of check-ins, just to make sure things have been going smoothly with the onboarding and the role.

Now that I am here, I love it! This might seem a bit boring, but this is honestly my dream job – I love the office environment and I was worried about an office job. Since I have been here everyone is so happy to be here, and the culture is positive. "

Pictured: Jazmin Bromley, Customer Service Officer, with her Team Leader, Derek McGough in the Brisbane Contact Centre.

our recruitment processes
focused on providing
candidates with true insight
into the opportunities on
offer, the requirements
of the role and the work
environment



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INDEPENDENT AUDITOR'S REPORT

To the Minister for Employment and Workplace Relations

Opinion

In my opinion, the financial statements of the Department of Employment and Workplace Relations (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Statement of Cash Flows;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Key audit matter**Accuracy of 'Workforce Australia' supplier expenses**

Refer to Note D1.3 'Supplier'

I focused on the Workforce Australia component of the suppliers expense balance as a key audit matter. This is an employment service delivered by the department that includes an online service and a network of providers to deliver personalised support for Australians in finding and keeping a job, changing jobs or creating their own job. The department establishes provider agreements for delivering these services. New payment arrangements and significant delays in compliance activities have created risks for the accuracy of payments in the second year of implementation.

During 2023–24 the entity recognised supplier expenses of \$2.1 billion. Workforce Australia expenditure represents a significant portion of this balance.

How the audit addressed the matter

To audit the accuracy of Workforce Australia expenses, I performed the following procedures:

- evaluated the design, implementation and operating effectiveness of key information technology systems and controls relevant to the accuracy of Workforce Australia expenses. This included assessing whether related expenses are accurately reflected in the financial management information system;
- assessed the accuracy of payment rates applied within business systems by agreeing a sample to respective agreements and jobseeker details; and
- tested a sample of Workforce Australia payments, including agreeing payments to the approved provider agreements.

Key audit matter**Valuation of the vocational student and Australian apprenticeship support loans receivables**

Refer to Note F1.2 'Trade and other receivables'

I focused on the Entity's vocational student and Australian apprenticeship support loan receivables as a key audit matter due to the valuation of these receivables involving significant and complex judgments about the timing and recoverability of the related debts.

These judgments include assumptions about discount factors, future employment and salary rates and future collectability of repayments that contain a significant degree of uncertainty and are influenced by the economic environment.

These receivables are subject to actuarial assessment and rely on the completeness and accuracy of taxation data and information provided from education providers.

For the year ended 30 June 2024, the Entity recognised vocational student and Australian apprenticeship support loan receivables of \$3.7 billion and \$883.5 million respectively.

How the audit addressed the matter

To audit the valuation of vocational student and Australian apprenticeship support loan receivables, I performed the following procedures:

- evaluated the design, implementation and operating effectiveness of management's controls relating to the valuation process, including data reconciliations and the Entity's review and approval of the estimates; and
- evaluated the reasonableness of the Entity's actuarial methodology. This included considering the work and findings of the external actuarial expert engaged by the Entity; and
- assessed the reasonableness of key actuarial assumptions by comparing them with accepted industry benchmarks for discount rates and salary growth rates in a range of occupations.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Secretary of the Department is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Secretary of the Department is also responsible for such internal control as the Secretary of the Department determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary of the Department is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Secretary of the Department is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office



Fiona Sheppard
Senior Executive Director
Delegate of the Auditor-General
Canberra
30 September 2024

Department of Employment and Workplace Relations
STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Department of Employment and Workplace Relations will be able to pay its debts as and when they fall due.



Natalie James
Secretary
26 September 2024



Ben Sladic FCA
Chief Financial Officer
26 September 2024

Department of Employment and Workplace Relations
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Department of Employment and Workplace Relations
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2024

Departmental Primary Statements

		2024	2023	Original Budget ¹
	Notes	\$'000	\$'000	2024
				\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	C1.1	504,909	387,814	400,534
Suppliers	C1.2	297,306	305,919	292,332
Interest on lease liabilities		2,549	3,117	2,843
Depreciation and amortisation	E2.1	199,866	143,241	142,405
Impairment loss on financial assets	I2.2	642	5	-
Write-down and impairment of other assets	E2.1	25,978	69	-
Net loss on lease derecognised		433	-	-
Losses from asset sales		120	77	-
Total expenses		1,031,803	840,242	838,114
Own-Source Income				
Own-source revenue				
Revenue from contracts with customers	C2.1	111,882	84,664	46,005
Rental income	C2.2	414	1,987	25,536
Resources received free of charge	C2.3	1,844	1,364	3,929
Total own-source revenue		114,140	88,015	75,470
Gains				
Other gains		125	-	-
Total gains		125	-	-
Total own-source income		114,265	88,015	75,470
Net cost of services		(917,538)	(752,227)	(762,644)
Revenue from Government	C2.4	732,707	667,875	679,014
Deficit on continuing operations		(184,831)	(84,352)	(83,630)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		3,717	-	-
Total other comprehensive income		3,717	-	-
Total comprehensive loss	B1	(181,114)	(84,352)	(83,630)

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

The above statement should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations
STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

		2024	2023	Original Budget ¹
	Notes	\$'000	\$'000	2024 \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	E1.1	11,748	6,387	870
Trade and other receivables	E1.2	284,839	300,433	389,066
Total financial assets		296,587	306,820	389,936
Non-financial assets				
Buildings ²	E2.1	199,782	239,456	224,064
Leasehold improvements	E2.1	25,527	33,434	-
Infrastructure, plant and equipment	E2.1	39,361	65,913	56,816
Computer software	E2.1	301,225	317,171	273,288
Prepayments		42,452	25,932	22,030
Total non-financial assets		608,347	681,906	576,198
Total assets		904,934	988,726	966,134
LIABILITIES				
Payables				
Supplier payables		42,356	48,064	41,031
Other payables	E3.1	25,360	12,198	1,482
Total payables		67,716	60,262	42,513
Interest bearing liabilities				
Leases	E4.1	214,169	258,999	307,695
Total interest bearing liabilities		214,169	258,999	307,695
Provisions				
Employee provisions	H1.1	144,063	127,137	138,779
Total provisions		144,063	127,137	138,779
Total liabilities		425,948	446,398	488,987
Net assets		478,986	542,328	477,147
EQUITY				
Contributed equity		744,452	626,680	683,949
Reserves		3,717	-	-
Accumulated deficit		(269,183)	(84,352)	(206,802)
Total equity		478,986	542,328	477,147

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

² Right-of-use (ROU) assets are included in the 'Buildings' line item.

The above statement should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations
STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget ¹ 2024 \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		626,680	-	596,067
Adjusted opening balance		626,680	-	596,067
Transactions with owners				
Lapsed Capital		-	(30,973)	-
Equity return		-	(5,395)	-
Contributions by owners				
Equity injection - appropriations ²		43,322	84,342	29,374
Departmental capital budget ³		72,412	112,190	57,785
Restructuring	J2.1	2,038	466,516	723
Total transactions with owners		117,772	626,680	87,882
Closing balance as at 30 June		744,452	626,680	683,949
ACCUMULATED DEFICIT				
Contributions by owners				
Balance carried forward from previous period		(84,352)	-	(123,172)
Adjusted opening balance		(84,352)	-	(123,172)
Comprehensive income				
Deficit on continuing operations		(184,831)	(84,352)	(83,630)
Total comprehensive income		(184,831)	(84,352)	(83,630)
Closing balance as at 30 June		(269,183)	(84,352)	(206,802)
ASSET REVALUATION RESERVES				
Total comprehensive income		3,717	-	-
Closing balance as at 30 June		3,717	-	-
Total equity as at 30 June		478,986	542,328	477,147

Accounting policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

² \$3.717 million equity injection quarantined under section 51 as at 30 June 2024.

³ Department capital budget \$72.412 million from 2023-24 Appropriation Acts 1,3 and 5.

The above statement should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations
STATEMENT OF CASH FLOWS
for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget ¹ 2024 \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		923,387	743,452	676,883
Sale of goods and rendering of services		92,494	68,714	71,541
GST received		45,069	36,731	-
Special Account receipts		5,000	5,618	-
Other		1,147	1,987	-
Total cash received		1,067,097	856,502	748,424
Cash used				
Employee benefits		496,100	381,259	398,992
Suppliers		352,390	323,982	287,167
Section 74 receipts transferred to the OPA		106,802	80,883	647
GST paid ²		45,611	-	-
Interest payments on lease liabilities		1,815	3,117	2,843
Grants		-	393	-
Total cash used		1,002,718	789,634	689,649
Net cash from operating activities		64,379	66,868	58,775
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of infrastructure, plant and equipment		14	9	-
Total cash received		14	9	-
Cash used				
Purchase of property, plant and equipment		6,715	13,659	-
Purchase of leasehold improvements		3,999	6,590	-
Purchase/development of intangibles		108,698	87,507	94,514
Total cash used		119,412	107,756	94,514
Net cash used by investing activities		(119,398)	(107,747)	(94,514)
FINANCING ACTIVITIES				
Cash received				
Contributed equity ³		2,662	6,892	-
Contributed equity - equity injection		43,323	46,538	94,159
Contributed equity - departmental capital budget		72,412	57,131	-
Total cash received		118,397	110,561	94,159
Cash used				
Principal payments of lease liabilities		58,017	63,295	58,420
Total cash used		58,017	63,295	58,420
Net cash from financing activities		60,380	47,266	35,739
Net increase in cash held		5,361	6,387	-
Cash and cash equivalents at the beginning of the reporting period		6,387	-	870
Cash and cash equivalents at the end of the reporting period	E1.1	11,748	6,387	870

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

² GST paid to suppliers, per AASB 107 *Statement of Cash Flows and Primary Reporting and Information Management Aid (PRIMA)*.

³ Student Identifiers Special Account transferred from Department of Education.

The above statement should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations BUDGET VARIANCES COMMENTARY for the year ended 30 June 2024

Commentary for significant variances between the department's original budget estimates, as published in the 2023-2024 Portfolio Budget Statements on 9th May 2023, and the final outcome in the 2023-2024 financial statements is presented below. Significant variances are those relevant to an analysis of the department's performance, not merely numerical differences between actual amounts and budget. Unless otherwise individually significant, no additional commentary has been included.

Departmental financial result

In 2023-2024, the department reported an operating deficit on continuing operations of \$184.8 million, against a budgeted deficit of \$83.6 million. After adjusting for the net cash appropriation effect of unfunded depreciation and amortisation and principal repayments of leased assets, the department reported a net deficit of \$39.3 million against an approved operating loss of \$14.9 million, including \$26.0 million in impairment of non-financial assets.

Total expenses were \$193.7 million more than the budget, mainly due to increase in employee expenses associated with expenditure to deliver on outcomes and activities funded by MYEFO and 2024-25 Budget measures and own source income (\$104.4m), increased depreciation and amortisation arising from capitalisation of a number of assets (\$57.5 million), unbudgeted impairment write downs of non-financial assets of \$26.0 million and the impact of an approved operating loss (\$13.3 million).

Total own source income was \$38.7 million more than budget, mainly due to higher than anticipated Memorandum of Understanding revenue from the Department of Education (\$40.4 million).

Revenue from Government was \$53.7 million higher than budget, primarily from funding received through additional current year measures in the 2023-24 MYEFO and 2024-25 Budget processes.

Departmental financial position

Cash and cash equivalents reflect the balance of the USI special account (\$11.0 million) which is held in the Official Public Account and reported as cash equivalent.

Trade and other receivables were \$104.2 million less than budget, primarily due to a lower than budgeted opening balance bought forward from the 2022-23 year (\$88.7 million) and use of cash reserves used to fund the operating loss (\$13.3 million).

Non-financial assets were higher than budget, reflecting higher than typical end of year prepayments (\$22.4m) and increased software development activity during the year (\$27.4 million), partially offset by right of use assets being lower than budget (\$24.2 million) due to a number of terminating leases.

Lease liabilities were less than budgeted due to a number of terminating leases that were not renewed or replaced following delays identifying suitable replacement property.

Supplier payables and employee provisions were in line with budget.

Other payables exceeded budget primarily from accrued salaries and superannuation (\$15.5 million) and unearned income (\$9.7 million).

Departmental statement of changes in equity

As of 30 June 2024, the department's equity is in line with budget.

Departmental cash flow statement

Variances in the statements of comprehensive income and schedule of assets and liabilities were also reflected in the cash flow statement. The underlying causes are identical.

Department of Employment and Workplace Relations
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the year ended 30 June 2024

Administered Schedules				Original Budget ¹
	Notes	2024 \$'000	2023 \$'000	2024 \$'000
NET COST OF SERVICES				
Expenses				
Grants	D1.1	184,227	148,315	190,664
Personal benefits	D1.2	425,473	210,409	638,235
Supplier	D1.3	2,103,664	1,991,483	2,274,400
Subsidies	D1.4	2,094,560	3,966,038	1,361,684
Impairment loss on financial assets		16,740	68	-
Payment to Corporate Commonwealth Entity - Comcare		6,029	-	56,315
Fair value losses	D1.5	514,718	125,757	175,340
Total expenses		5,345,411	6,442,070	4,696,638
Income				
Revenue				
Taxation revenue				
Levies - Coal Mining Industry (Long Service Leave Funding)		240,661	165,175	166,224
Total taxation revenue		240,661	165,175	166,224
Non-taxation revenue				
Revenue from contracts with customers	D2.1	89,276	57,014	-
Interest	D2.2	195,946	169,015	187,982
Other	D2.3	108,435	82,724	182,940
Total non-taxation revenue		393,657	308,753	370,922
Total revenue		634,318	473,928	537,146
Gains				
Fair value gains	D2.4	98,540	546,018	(8,744)
Total gains		98,540	546,018	(8,744)
Total income		732,858	1,019,946	528,402
Net cost of services		(4,612,553)	(5,422,124)	(4,168,236)
OTHER COMPREHENSIVE INCOME				
Change in asset revaluation reserve	F1.3	11,583	54,650	-
Total other comprehensive income		11,583	54,650	-
Total comprehensive loss		(4,600,970)	(5,367,474)	(4,168,236)

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

The above schedule should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget ¹ 2024 \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	F1.1	11,371	9,742	14,834
Trade and other receivables	F1.2	4,673,169	4,588,718	3,855,326
Equity accounted investments	F1.3	372,529	360,946	335,185
Total financial assets		5,057,069	4,959,406	4,205,345
Non-financial assets				
Prepayments		7,715	5,956	7,003
Total non-financial assets		7,715	5,956	7,003
Total assets administered on behalf of Government		5,064,784	4,965,362	4,212,348
LIABILITIES				
Payables				
Personal benefits		2,489	1,913	1,964
Suppliers		132,803	101,196	158,017
Subsidies		36,004	30,357	57,058
Grants		15,162	33,152	844
Other payables	F2.1	2,114,681	2,032,127	2,049,965
Total payables		2,301,139	2,198,745	2,267,848
Total liabilities administered on behalf of Government		2,301,139	2,198,745	2,267,848
Net assets		2,763,645	2,766,617	1,944,500

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

The above schedule should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations
ADMINISTERED RECONCILIATION SCHEDULE
for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
Opening assets less liabilities as at 1 July	2,766,617	-
Net cost of services		
Income	732,858	1,019,946
Expenses		
Other than Corporate Commonwealth Entities	(5,339,382)	(6,442,070)
Payments to Corporate Commonwealth entities	(6,029)	-
Other comprehensive income		
Revaluations transferred to reserves	11,583	54,650
Transfers (to) from the Australian Government		
Appropriation transfers from the OPA		
Annual appropriations		
Payments to entities other than Corporate Commonwealth Entities	4,260,454	6,003,020
Payments to Corporate Commonwealth Entities	6,029	-
GST	212,337	199,371
Special appropriations (unlimited)		
Payments to entities other than Corporate Commonwealth		
Entities	939,025	739,983
Special accounts	5,954	104
Appropriation transfers to the OPA		
Transfers to the OPA	(618,686)	(423,166)
GST transferred to OPA	(201,171)	(184,459)
Special appropriation receipts	(7,619)	(9,819)
Restructuring	-	1,791,948
Other movements	1,675	17,109
Closing assets less liabilities as at 30 June	2,763,645	2,766,617

Administered Cash Transfers to and from the Official Public Account

Revenue collected by the department for use by the Government rather than the department is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the department on behalf of the Government and reported as such in the Schedule of Administered Cash Flows and in the Administered Reconciliation Schedule.

The above schedule should be read in conjunction with the accompanying notes.

**Department of Employment and Workplace Relations
ADMINISTERED CASH FLOW STATEMENT
for the year ended 30 June 2024**

	Notes	2024 \$'000	2023 \$'000	Original Budget ¹ 2024 \$'000
OPERATING ACTIVITIES				
Cash received				
Interest		641	341	98,422
GST refunds		201,171	184,459	141,599
Levies - Coal Mining Industry (Long Service Leave Funding) Corporation		240,661	165,175	166,224
Other revenue		169,777	163,693	109,363
Total cash received		612,250	513,668	515,608
Cash used				
Suppliers		2,082,870	2,056,492	2,274,400
Subsidies		2,088,913	3,966,008	1,361,684
Personal benefits		406,749	210,460	638,235
Grants		202,225	315,579	190,664
Payments to Corporate Commonwealth Entities		6,029	-	56,315
GST paid		201,080	-	141,599
Other		-	-	(42,137)
Total cash used		4,987,866	6,548,539	4,620,760
Net cash used by operating activities		(4,375,616)	(6,034,871)	(4,105,152)
INVESTING ACTIVITIES				
Cash received				
Repayments of loans		212,964	161,073	387,299
Total cash received		212,964	161,073	387,299
Cash used				
Loans provided		432,043	441,494	527,575
Total cash used		432,043	441,494	527,575
Net cash used by investing activities		(219,079)	(280,421)	(140,276)
Net decrease in cash held		(4,594,695)	(6,315,292)	(4,245,428)
Cash from the Official Public Account				
Appropriations		5,199,480	6,743,003	5,046,844
GST appropriations		212,337	199,371	-
Corporate Commonwealth Entities		6,029	-	-
Special accounts		5,954	104	-
Total cash from the Official Public Account		5,423,800	6,942,478	5,046,844
Cash to the Official Public Account				
Administered Receipts		(618,686)	(423,166)	(800,769)
Return of GST appropriations		(201,171)	(184,459)	-
Special accounts - transferred in		(5,792)	(7,884)	-
Special accounts		(1,827)	(1,935)	-
Total cash to the Official Public Account		(827,476)	(617,444)	(800,769)
Net Cash transferred from the Official Public Account		4,596,324	6,325,034	4,246,075
Net increase/(decrease) in cash held		1,629	9,742	647
Cash and cash equivalents at the beginning of the reporting period		9,742	-	14,187
Cash at the end of the reporting period	F1.1	11,371	9,742	14,834

¹ Budget reported in the 2023-2024 Portfolio Budget Statements published on 9 May 2023.

The above schedule should be read in conjunction with the accompanying notes.

Department of Employment and Workplace Relations BUDGET VARIANCES COMMENTARY for the year ended 30 June 2024

Administered Budget Variance Commentary

Commentary for significant variances between the department's original budget estimates, as published in the 2023-2024 Portfolio Budget Statements on 9 May 2023, and the final outcome in the 2023-2024 financial statements is presented below. Major variances are those relevant to an analysis of the department's administered performance, not merely on numerical differences between actual amounts and budget. Unless otherwise individually significant, no additional commentary has been included.

Administered schedule of comprehensive income

In 2023-2024 the department administered \$5.3 billion in expenses on behalf of the Government, primarily comprised of \$2.1 billion (39%) in subsidies paid and \$2.1 billion (39%) in supplier costs.

Supplier costs are slightly below that forecast at Budget 2023–2024 due to underspends within the Workforce Australia program from lower-than-expected participation in activities and under-utilisation of some capped and non-demand driven programs and services.

Personal benefits expenses were under budget, predominantly due to the Australian Apprenticeships Incentives System demand driven program operating with lower than anticipated claim rates across most payment types, the Fair Entitlements Guarantee program, receiving less claims for assistance than predicted through baseline modelling (\$0.1 billion) and lower than budgeted activity in the Australian Apprenticeship Support Loans program (\$0.1 billion).

Subsidies were higher than budget due to higher than forecast demand for Apprenticeship Programs (\$0.6 billion) and an increase in the Coal Mining levy from 2% to 2.7% from the beginning of the 2023-24 financial year (\$0.1 billion). The budget was increased in later Budget rounds through a Material Estimates Variation.

The majority of payments to Corporate Commonwealth Entities (Comcare) reported in the Portfolio Budget Statements were subsequently appropriated to DEWR directly, with only \$6.0 million subsequently appropriated for payment to Corporate Commonwealth Entities. Other payments made to Comcare were appropriated directly to the Department and recorded as Grants to Australian Government entities.

Variation to budget for the write down and impairment of assets and fair value losses reflect the impact of the actuarial adjustments from the Australian Government Actuary on Australian Apprenticeship Support Loans and VET Student Loans, which resulted in an increase in value when a write down was expected at the time of budget (\$0.3 billion net).

Revenue was higher than budget due to an increase in assessment revenue associated with the demand for Trades Recognition Australia program and an increase in the Coal Mining Industry Long Service Leave levy from 2% to 2.7% from the beginning of the 2023-24 financial year (\$0.1 billion). The revenue budget was increased through an estimate's variation in subsequent budget updates.

Administered schedule of assets and liabilities

As at 30 June 2024, assets administered on behalf of Government totalled \$5.1 billion compared to an original budget of \$4.2 billion. Administered assets are primarily comprised of loans provided under the Vocational Student Loans (VSL) and Australian Apprenticeship Support Loans (AASL) programs, with a minority consisting of investments in Comcare and the Coal Mining Industry (Long Service Leave) scheme.

The variance to the original budget is primarily a result of variations in the actuarial assessment of fair value of the VSL and AASL loans, including the 2023-24 actuarial adjustment which was not reflected in the budgeted opening balance (\$0.8 billion). The department also administered \$2.1 billion in liabilities under the Comcare scheme, which were slightly higher than anticipated at Budget (\$0.1 billion). Variances in other administered liabilities against original budget for 2023-2024 reflect variances in payables due to the timing of end of year payment runs.

Administered cash flow statement

Variances in the Administered schedule of comprehensive income and Administered schedule of assets and liabilities are also reflected in the Administered cash flow statement.

Department of Employment and Workplace Relations NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Notes to the Financial Statements

A. About This Report

The Department of Employment and Workplace Relations (the department) is an Australian Government controlled not-for-profit entity. The department was established on 1 July 2022 in accordance with the Administrative Arrangement Orders issued on 1 June 2022.

The department's purpose is to support people to have safe, secure and well-paid work with the skills for a sustainable future. The department is structured to meet the following outcomes:

- Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.
- Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.
- Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces

The department supports its Ministers through expert, evidence-based policy advice and the design and delivery of quality and sustainable policies and programs.

The Department conducts the following administered activities on behalf of the Government:

- Employment Services:
 - Help job seekers find and keep a job,
 - Deliver high-quality and efficient services,
 - Support target groups to improve their work readiness and find employment,
 - Pacific Australia Labour Mobility (PALM) Scheme.
- Building Skills and Capability:
 - Enhance the quality of vocational education and training,
 - Respond to national future skills needs through access to VET graduates with the required skills,
 - Reduce barriers to undertaking quality vocational education and training,
 - Maintain the Unique Student Identifier registry.
- VET Student Loans: Reduce barriers to undertaking quality vocational education and training.
- Workplace Relations and Support:
 - Fair Entitlements Guarantee program,
 - Coal Mining Industry Long Service Leave Corporation,
 - Comcare.

The continued existence of the department in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the department's administration and programs.

Activities contributing toward these outcomes are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the department in its own right. Administered activities involve the management or oversight by the department, on behalf of the Government, of items controlled or incurred by the Government.

The Basis of Preparation

The financial statements are general purpose financial statements required by section 42 of the *Public Governance, Performance and Accountability (PGPA) Act 2013*.

The financial statements have been prepared in accordance with the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)* and the Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

Department of Employment and Workplace Relations

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

General disclosures to the financial statements are to one decimal place, except where appropriate to two or three decimal places to support disclosures.

Reporting of Administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Unless otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards and Interpretations.

Tier 1 reporting requirements have been applied to administered disclosures in respect of AASB 7 *Financial Instrument: Disclosure* and AASB 13 *Fair Value Measurement*.

Significant Accounting Judgements and Estimates

During the 2023-2024 financial year, the department made a number of judgements and applied estimates that had an impact on the amounts recorded in the financial statements. Judgements and estimates that are material to the financial statements are found in the following notes:

- Employee Provisions (H1)
- Non-financial Assets (E2)
- Jobactive, Workforce Australia and Transition to Work accruals (D1.3 and D1.4)
- Vocational Student Loans (includes both VET Student Loans (VSL) and VET FEE-HELP (VFH)) (D1.5, D2.1, D2.3 and F1.2)
- Australian Apprenticeship Support Loans (D1.2, D1.5, D2.1 and F1.2).

New Australian Accounting Standards

The following new and amending standards were issued by the Australian Accounting Standards Board prior to the signing of the statement by the accountable authority and chief financial officer, which may have a material impact on the entity's financial statements for future reporting period(s):

Standard/ Interpretation	Application date for the department ¹	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 18 Presentation and Disclosure in Financial Statements (Appendix D)	1 January 2028	AASB 18 will replace AASB 101 Presentation of Financial Statements. The requirements in AASB 101 will be: <ol style="list-style-type: none"> a) replaced by new requirements in AASB 18; b) transferred to AASB 18 with only limited wording changes; or c) moved to AASB 108 Basis of Preparation of Financial Statements or AASB 7 Financial Instruments: Disclosures with only limited wording changes. d) AASB 18 has also introduced changes to AASB 107 Statement of Cash Flows.
AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities	1 January 2024	AASB 2022-10 applies to annual periods beginning on or after 1 January 2024. This standard amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

Standard/ Interpretation	Application date for the department ¹	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 2022–6 Amendments to Australian Accounting Standards -AASB 101 Presentation of Financial Statements Non-current Liabilities with Covenants	1 January 2024	A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

¹ The expected initial application date is when the accounting standard becomes operative at the beginning of the reporting period.

Other new, revised, and amending standards and interpretations that were issued prior to the sign-off date and applicable to current or future reporting periods have been assessed as not having a material impact on the financial statements.

Taxation

The department is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Shared Service Arrangements

The department has established a memorandum of understanding with the Department of Finance, Service Delivery Office, for the provision of shared services arrangements. The department receives core transactional services from the Department of Finance. The department also receives grant hub support from the Department of Social Services (DSS) and the Department of Industry, Science and Resources (DISR) and payment support from Services Australia.

Section 83 of the Constitution

Section 83 of the Constitution provides that no amount may be paid out of the Consolidated Revenue Fund (CRF) except under appropriation made by law.

The department has primary responsibility for administering legislation related to skills, employment and workplace relations. The department made payments totalling \$939 million against Special Appropriations during 2023-2024 (refer G1.4). Payments are administered by the department through the Service Delivery Office for the *VET Students Loans Act 2016*, and *Australian Apprenticeship Support Loans Act 2014*. Grant payments are also made on behalf of the department by the Grants Hubs operated by DISR and DSS.

If an overpayment occurs, a breach of section 83 could result despite future payments being adjusted to recover the overpayment. In addition, simple administrative errors can lead to breaches of section 83. Due to the number of payments made, the reliance that must be placed on other control frameworks outside the department, and the complexities of the legislation governing these payments, the risk of a section 83 breach cannot be fully mitigated.

Certain legislation administered by the department contains specific or objective criteria that rely on information from recipients and provides for the recovery of overpayments which are actively managed.

The department administers 7 pieces of legislation with Special Appropriations involving statutory requirements for payments (See Note G1.4).

The department is committed to implementing measures to ensure that the possibility of unintentional breaches of section 83 has as low a financial risk and impact as possible.

The department will continue to review legislation and New Policy Proposals that create or modify payment eligibility and to ensure that business rules and processes are in place to minimise the risk of breaches of section 83 of the Constitution.

Department of Employment and Workplace Relations

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Employers pay a levy to the Coal Mining Industry (Long Service Leave Funding) Corporation (Coal LSL), as an agent for the Commonwealth, and amounts are credited to the Consolidated Revenue Fund (CRF). The department reports the levy payments collected by Coal LSL, as the Commonwealth's agent, and appropriates amounts equivalent to the levy from the CRF back to Coal LSL, which then pays the amounts into Coal LSL. All records associated with employer payments are maintained by Coal LSL.

Coal LSL has identified it has received levy payments from entities that do not meet the definition of 'employer' for the purposes of the *Coal Mining Industry (Long Service Leave) Administration Act 1992*. Payment of amounts equivalent to the levy by the department to Coal LSL in relation to those entities would potentially have been made in contravention of section 83 of the Constitution. The Department has been unable to quantify payments falling into this category.

Coal LSL has informed the department that it has completed a review of current active registered entities. The review has provided more certainty that all entities currently registered with the Coal Mining Industry (Long Service Leave) Scheme (Scheme) and paying levy are part of the Scheme. As part of the review, Coal LSL has assured the department that it has placed additional measures when registering entities with the Scheme to ensure any unincorporated entities are identified early in the process, and it is no longer collecting levies from the identified unincorporated entities. To mitigate the risk of new unincorporated entities being onboarded, Coal LSL are now asking for an Australian Company Number from entities as part of the onboarding process and ensuring these entities are listed in their records by their company name, not trust. As part of Coal LSL's review, records were updated, and a standardised naming convention introduced for registered entities to ensure the entity's legal name is properly identified in their records.

Events after the Reporting Period

There have been no events after the end of the reporting period.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

B. Departmental Operating Result Reconciliation

B1: Net Cash Appropriation Arrangements

	2024	2023
	\$'000	\$'000
Total comprehensive loss - as per the Statement of Comprehensive Income	(181,114)	(84,352)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	149,575	87,942
Plus: depreciation of right-of-use assets ¹	50,291	55,299
Less: lease principal repayments ²	<u>(58,017)</u>	<u>(62,887)</u>
Net Cash Operating Deficit³	<u>(39,265)</u>	<u>(3,998)</u>

¹ The inclusion of depreciation/amortisation expenses related to Right-of-Use (ROU) leased assets and the lease liability principal repayment amount reflects the impact of *AASB 16 Leases*, which does not directly reflect a change in appropriation arrangements.

² This is the total amount of repayments that occurred during the year 2023-2024.

³ The Finance Minister approved a \$14.9 million operating loss for the 2023-2024 year, as disclosed in the 2024-25 Portfolio Budget Statements. The Net Cash Operating Deficit includes \$26.0 million in unbudgeted write-downs and impairment of non-financial assets. The Department of Finance has confirmed that further approval is not required for the increase in loss arising from this non-cash accounting adjustment, exclusion of which results in a Net Cash Operating Deficit of \$13.3 million.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

C. Departmental Financial Performance

C1: Expenses

	2024	2023
	\$'000	\$'000
C1.1: Employee benefits		
Salaries and wages	355,856	280,294
Superannuation:		
Defined benefit plans	24,668	22,115
Defined contribution plans	47,375	35,037
Leave and other entitlements	74,940	48,419
Separations and redundancies	267	461
Other	1,803	1,488
Total employee benefits	504,909	387,814

The accounting policies for employee benefits are described in note H1.1.

C1.2: Supplier

Goods and services supplied or rendered

Consultants and contractors	156,065	171,043
IT services	65,361	66,761
Managed services	23,195	25,799
Property operating expenses	20,846	14,006
Travel	6,321	5,838
Audit fees	1,000	885
Resources received free of charge ¹	844	479
Other	22,697	20,318
Total goods and services supplied or rendered	296,329	305,129

Goods supplied	14,081	23,335
Services rendered	282,248	281,794
Total goods and services supplied or rendered	296,329	305,129

Other supplier expenses

Workers compensation expenses	977	790
Total other supplier expenses	977	790
Total supplier expenses	297,306	305,919

The department does not recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less or leases of low-value assets (less than \$10,000). The department recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

¹ Refer to note C2.3 for further details.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

C2: Income		
	2024	2023
<u>C2.1: Revenue from contracts with customers</u>	\$'000	\$'000
Rendering of services	<u>111,882</u>	<u>84,664</u>
Total revenue from contract with customers	<u>111,882</u>	<u>84,664</u>

Revenue from the sale of goods and services is recognised when control has been transferred to the buyer.

The department recognises revenue when performance obligations are required by an enforceable contract and are sufficiently specific to enable the department to identify when they have been satisfied. The majority of the departmental revenues are specified in legally enforceable contracts or Memorandum of Understandings (MoUs) where it is reasonable to expect that parties will act on their obligations and there are consequences for non-performance.

Revenue from contracts with customers is recognised either:

- At a point in time, where the ownership or control of the goods or services is passed to the customer at a specific time; or
- Over time where the services are provided and consumed simultaneously, or the department has an enforceable right to payment for performance completed to date. Contract liabilities associated with contracts recognised over time are recorded as unearned income. Unearned income comprises payments received from other government agencies to deliver services under MoUs, refer note E3.1.

The principal activities from which the department generates its revenue include:

- Revenue from services - such as Trades Recognition Australia, audio visual services and the National Customer Service line. Trades Recognition Australia revenue is received and recognised at the point in time when an application is lodged. Audio visual services revenue is recognised once the services specified in the individual agreements are satisfied. The remaining service revenue is received in advance and recognised over the period to which it relates.
- Services provided to other Government departments, including corporate, property and IT services. These agreements are primarily MoUs, which include terms that are sufficiently specific as to the services to be provided, with revenue recognised at the point in time when those requirements have been satisfied. For agreements with fixed annual fees where the services are provided across the period, the revenue is recognised over the relevant period.

	2024	2023
<u>C2.2: Rental income</u>	\$'000	\$'000
Subleasing right-of-use assets	<u>414</u>	<u>1,987</u>
Total rental income	<u>414</u>	<u>1,987</u>

The department had sub-leases for commercial properties with other government agencies. Due to the nature of these arrangements the risk associated with any rights it retains in the underlying asset is low.

The sublease arrangements for 10 and 12 Mort Street in Canberra were terminated 12 months earlier than contracted for, on 14 March 2024.

From 1 July, 2024, DEWR will collect around \$0.11 million rental income per annum from hosting Australian Skills Quality Authority in Perth; this arrangement is reviewed annually.

Maturity analysis of operating lease income receivables

Within 1 year	-	4,694
One to two years	-	<u>3,526</u>
Total undiscounted operating lease payments receivable	-	<u>8,220</u>

Department of Employment and Workplace Relations

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

C2.3: Resources received free of charge

Australian Taxation Office collection of revenues on behalf of the department	784	432
Australian National Audit Office financial statement audit fees	1,000	885
Other	<u>60</u>	<u>47</u>
Total resources received free of charge	<u>1,844</u>	<u>1,364</u>

Resources received free of charge (RRFOC) are recognised as revenue when, and only when, a fair value can be reliably determined, and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. RRFOC are recorded as either revenue or gains depending on their nature.

Other RRFOC include incidental transactions and events outside of ordinary operations such as contributions of assets at no cost or for nominal consideration recognised at their fair value when the asset qualifies for recognition and reversals of provisions.

C2.4: Revenue from Government

Appropriations		
Departmental appropriations	729,855	662,257
Special Account	<u>2,852</u>	<u>5,618</u>
Total revenue from Government	<u>732,707</u>	<u>667,875</u>

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the department gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivables are recognised at their nominal amounts.

Appropriated amounts that are designated as equity injections (less any formal reductions) and the departmental capital budget are recognised directly in contributed equity in that year.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

D. Administered Financial Performance

D1: Expenses

	2024	2023
	\$'000	\$'000
D1.1: Grants		
Grants		
Australian Government entities (related entities)	54,792	50,604
Not-for-profit organisations	123,813	85,132
Private sector	5,622	12,579
Total grants	184,227	148,315

The department administers a number of grant and subsidy schemes on behalf of the Government. Grant and subsidy liabilities are recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied, but payments due have not been made.

D1.2: Personal benefits

<i>Fair Entitlements Guarantee Act 2012</i> payments	216,717	125,809
Labour market assistance to job seekers and industry	87,890	61,329
Vocational and industry training	102,718	19,826
Australian Apprenticeship Support Loans discount	18,148	3,445
Total personal benefits	425,473	210,409

The department administers personal benefit programs on behalf of the Government that provide entitlements to individuals. Payments are determined in accordance with the *Fair Entitlements Guarantee ACT 2012* and funding agreements for the New Enterprise Incentive Scheme and Youth Jobs PaTH under jobactive and Workforce Australia. The Australian Apprenticeship Support Loans discount represents the value of the discount that applies on successful completion of the apprenticeship as assessed by the Australian Government Actuary on new debt.

D1.3: Supplier

Services rendered		
Provider services	1,493,404	1,579,900
Vocational and industry training	603,925	411,492
Other	6,335	91
Total services rendered	2,103,664	1,991,483
Total supplier expenses	2,103,664	1,991,483

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
<u>D1.4: Subsidies</u>	\$'000	\$'000
Vocational and industry training	1,799,089	3,733,355
Coal Mining Industry (LSL Funding) Corporation	239,365	164,078
Labour market assistance to job seekers and industry	56,106	68,605
Total subsidies	2,094,560	3,966,038

The Workforce Australia and Transition to Work accruals for Supplier and Subsidies expense, including training, relocation, career transition assistance and provider charges, representing payments to providers that the department is liable for in the 2023/24 year but has not yet paid, have been reviewed by an independent actuary.

D1.5: Fair value losses

Vocational Student Loans	-	89,299
Australian Apprenticeship Support loans	83,273	-
VET Fee Help Loans	348,891	-
Comcare Payable	82,554	36,458
Total fair value losses	514,718	125,757

As at 30 June 2024, the Australian Government Actuary estimated the fair value of the Vocational Student Loans to be \$3.7 billion, applying an interest rate of between 4.5% and 5.0% depending upon age of debt and Australian Apprenticeship Support Loans to be \$883.5 million (Note F1.2 refers), applying an interest rate of 4.1%.

The decrease of the estimated fair value of the vocational student loans takes into account the net movement of new loans and repayments made during 2023-2024; unwinding of the concessional loan discount and actuarial impairment / fair value adjustments.

This note should be read in conjunction with notes D2.4 and F1.2.

D2: Income

	2024	2023
<u>D2.1: Revenue from contracts with customers</u>	\$'000	\$'000
Rendering of services	89,276	57,014
Total revenue from contracts with customers	89,276	57,014

All administered revenues relate to ordinary activities performed by the department on behalf of the Australian Government.

Administered revenue recognised is primarily from Trades Recognition Australia assessments. Trades Recognition Australia revenue is recognised when applications are received, in 2023-24 this was \$88.2 million (2023: 57.0 million).

D2.2: Interest

Vocational Student Loans	30,250	17,758
Australian Apprenticeship Support loans	33,564	24,900
VET Fee Help Loans	131,491	126,016
Other	641	341
Total interest	195,946	169,015

Interest revenue is recognised using the effective interest method.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

D2.3: Other revenue

<i>Fair Entitlements Guarantee Act 2012 recoveries</i>	42,360	50,897
Refunds of prior year payments	51,251	22,076
Loan fee revenue	-	882
Other	14,824	8,869
Total other revenue	108,435	82,724

Refunds of prior year payments and other revenue are recognised under AASB 1058. Refunds of prior year payments may include items such as repayments of grants that were not spent by the grantee. These amounts are recognised when received, however are then returned to the Consolidated Revenue Fund.

D2.4: Fair value gains

VET Student Loans	98,540	-
VET Fee Help Loans	-	463,392
Australian Apprenticeship Support Loans	-	82,626
Total fair value gains	98,540	546,018

As at 30 June 2024, the Australian Government Actuary estimated the fair value of the VET Student Loans to be \$3.7 billion (Note F1.2 refers), applying an interest rate of between 4.5% and 5.0% depending upon age of debt.

The increase of the estimated fair value takes into account the net movement of new loans and repayments made during 2023-2024, completion discount; unwinding of concessional loans and actuarial impairment / fair value adjustments.

This note should be read in conjunction with notes D1.5 and F1.2.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

E. Departmental Financial Position

E1: Financial Assets

	2024	2023
	\$'000	\$'000
<u>E1.1: Cash and cash equivalents</u>		
Cash on hand or on deposit	709	660
Cash held in the OPA - special account	<u>11,039</u>	<u>5,727</u>
Total cash and cash equivalents	<u>11,748</u>	<u>6,387</u>

Cash and cash equivalents are recognised at their nominal amount. Cash and cash equivalents include cash on hand, demand deposits in bank accounts, and cash in special accounts.

E1.2: Trade and Other Receivables

Goods and services receivable

Goods and services	<u>62,629</u>	<u>37,479</u>
Total goods and services receivable	<u>62,629</u>	<u>37,479</u>

Appropriations receivable

Operating annual appropriations	150,820	193,107
Departmental capital budget	59,886	55,059
Equity injections	<u>7,804</u>	<u>10,867</u>
Total appropriations receivable	<u>218,510</u>	<u>259,033</u>

Other receivables

Net GST receivable from the Australian Taxation Office	<u>4,514</u>	<u>4,093</u>
Total other receivables	<u>4,514</u>	<u>4,093</u>
Total trade and other receivables (gross)	<u>285,653</u>	<u>300,605</u>

Less expected credit loss	<u>(814)</u>	<u>(172)</u>
Total trade and other receivables (net)	<u>284,839</u>	<u>300,433</u>

Note E1.2: Accounting policy

All trade receivables are expected to be recovered in less than 12 months. Credit terms for goods and services are 30 days (2023: 30 days). Receivables are held for the purpose of collecting contractual cash flows and measured at amortised cost using the effective interest method adjusted for any loss allowance.

Goods and services receivables are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

E2: Non-Financial Assets

	Buildings		Leasehold improvements		Infrastructure, plant and equipment		Computer software		Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
As at 1 July 2023									
Gross book value	451,593	56,207	94,977	605,128	1,207,905				
Accumulated depreciation, impairment and amortisation	(212,137)	(22,773)	(29,064)	(287,957)	(551,931)				
Net value as at 1 July 2023	239,456	33,434	65,913	317,171	655,974				
Additions									
By purchase	-	4,000	6,714	-	10,714				
By development	-	-	-	108,698	108,698				
Right-of-use assets	16,882	-	-	-	16,882				
By restructuring	-	-	-	2,020	2,020				
Reclassification	-	-	(1,322)	1,322	-				
Revaluation - Gross Value	-	(34,680)	(26,177)	-	(60,857)				
Revaluation - Accumulated Depreciation	-	37,214	27,360	-	64,574				
Revaluations in other comprehensive income	-	2,534	1,183	-	3,717				
Impairments - Gross Value	-	-	(29,742)	(10,971)	(40,713)				
Impairments - Accumulated Depreciation	-	-	14,735	-	14,735				
Write-down and impairment recognised in net cost of services	-	-	(15,007)	(10,971)	(25,978)				
Depreciation and amortisation	-	(14,441)	(17,895)	(117,239)	(149,575)				
Depreciation on right-of-use assets	(50,291)	-	-	-	(50,291)				
Other Movements ROU - Gross Value	(24,136)	-	-	-	(24,136)				
Other Movements ROU - Accumulated Depreciation	18,690	-	-	-	18,690				
Other movements of right-of-use assets	(5,446)	-	-	-	(5,446)				
Restructuring - Gross Value	(3,923)	-	-	-	(3,923)				
Restructuring - Accumulated Depreciation	3,104	-	-	-	3,104				
Restructuring ROU	(819)	-	-	-	(819)				
Disposals - Gross Value	-	-	(1,371)	(738)	(2,109)				
Disposals - Accumulated Depreciation	-	-	1,146	962	2,108				
Disposals	-	-	(225)	224	(1)				
Write-offs - Gross Value	-	-	1,644	(1,303)	341				
Write-offs - Accumulated Depreciation	-	-	(1,644)	1,303	(341)				
Write-down expense	-	-	-	-	-				
Net value as at 30 June 2024	199,782	25,527	39,361	301,225	565,895				

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

Continued

Net value as at 30 June 2024 represented by					
Gross book value	440,416	25,527	44,723	704,156	1,214,822
Accumulated depreciation, impairment and amortisation	(240,634)	-	(5,362)	(402,931)	(648,927)
Net value as at 30 June 2024	199,782	25,527	39,361	301,225	565,895
Carrying amount of right-of-use assets	199,782	-	-	-	199,782

Department of Employment and Workplace Relations NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note E2: Accounting Policy

Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of non-financial assets are recognised initially at cost in the statement of financial position, except for purchases costing less than the asset capitalisation thresholds. All desktops and laptop assets are capitalised regardless of value. Other purchases below the threshold are expensed in the year of acquisition other than where they form part of a group of similar items which are significant in total.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to the restoration provisions in property leases taken up by the department where there exists an obligation to restore the property to its original condition. These costs are included in the value of the department's leasehold improvements with a corresponding provision for the 'restoration' recognised.

The asset thresholds and useful lives for leasehold improvements, infrastructure, plant and equipment and computer software are unchanged from the 2022-23 year:

Asset class	2024 Useful life	2024 Threshold
Leasehold improvements	Lease term	\$50,000
Infrastructure, plant and equipment	3-25 years	\$5,000
Bulk IT assets	4 years	\$50,000
Computer software	2-15 years	\$200,000
Buildings (right of use assets)	Term of lease	\$10,000 annual value and more than 12 months.

Impairment

All assets were assessed for impairment as at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the department were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the above mentioned useful lives.

Leasehold improvements

There are no leased properties that the department manages that are due to expire within the next 12 months that have leasehold improvement assets. All leasehold improvements are assessed for indicators of impairment with nil identified.

Infrastructure, plant and equipment

No material amounts of infrastructure, plant and equipment are expected to be sold or disposed of within the next 12 months. All infrastructure, plant and equipment are assessed for indicators of impairment.

Department of Employment and Workplace Relations NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Intangibles

The department's intangibles comprise of purchased and internally developed software for internal use. These assets are carried at cost less accumulated depreciation or accumulated impairment losses. No material amounts of computer software are expected to be sold or disposed of within the next 12 months.

All computer software assets were reviewed for indicators of impairment, and derecognised where indicators of impairment exist.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by the department as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets. This volatility is assessed before the end of each reporting period.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

In 2023-24, the department engaged JLL Pty Ltd to undertake full formal valuation of the department's land and building (L&B), leasehold improvement and infrastructure plant & equipment (IP&E) assets as a May 2024 for the financial year 2023-24. The department concurred with the report, and the revaluation was booked using the net method. The risk of potential for a material difference between carrying amounts and fair value measurements is considered low.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

E2.2: Fair value measurements, valuation techniques and input used

Fair value is a market based, rather than entity specific, measurement. The objective in all cases is to estimate the price at which an orderly transaction to sell the asset would take place between market participants under current market conditions at the measurement date. Where possible the assets are valued based upon observable inputs, such as quoted prices in active markets or other market transactions or information. Where this information is not available valuation techniques rely upon unobservable inputs. The different levels of the fair value hierarchy are defined below.

Level 1: Quoted prices (unadjusted) in active markets for identical assets.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset, either directly or indirectly.

Level 3: Unobservable inputs for the asset.

An analysis of the fair value of non-financial assets by level is provided below.

Fair value measurement as at 30 June				
	2024	2023		
	\$'000	\$'000	Level	Valuation technique
				Inputs used
Non-financial assets				
Leasehold improvements	19,240	-	3	Depreciated replacement cost
				Replacement cost new Useful life and consumed economic benefit / obsolescence of asset
Infrastructure, plant and equipment	12,156	-	2	Market
				Adjusted market transactions
Infrastructure, plant and equipment	438	-	3	Market
				Adjusted market transactions
Infrastructure, plant and equipment	14,208	-	3	Depreciated replacement cost
				Replacement cost new Useful life and consumed economic benefit / obsolescence of asset
Total	46,042	-		
Assets not measured at fair value in the Statement of Financial Position				
Leasehold improvements - AUC	6,287	-		
Infrastructure, plant and equipment - AUC	12,574	-		
Total	18,861	-		

Contractual commitments for the acquisition of property, plant and equipment, and intangible assets

As at 30 June 2024, DEWR has contractual commitments of \$7.2 million for the acquisition of property, plant and equipment, and intangible assets.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

E3: Payables

	2024	2023
	\$'000	\$'000
<u>E3.1: Other payables</u>		
Wages and salaries	13,465	9,998
Unearned revenue from contracts with customers	9,695	338
Superannuation	2,057	1,653
Other employee benefits	143	209
Total other payables	25,360	12,198

E4: Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
<u>E4.1: Leases</u>		
Lease Liabilities	214,169	258,999
Total leases	214,169	258,999

Total cash outflow for leases including interest and short term and minor leases for the year ended 30 June 2024 was \$60.8 million (2022-2023: \$66.4 million).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	56,174	60,359
Between 1 to 5 years	145,551	147,380
More than 5 years	32,083	63,576
Total leases	233,808	271,315

For all new contracts entered into, the department considers whether the contract is, or contains, a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

The department has a large and geographically dispersed building lease portfolio.

The majority of the lease liability balance relates to commercial properties which are typically long term and contain extension options. Where practicable, the department seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the department and not by the lessors. The department assesses whether it is reasonably certain to exercise the extension options at the inception of the lease, and where it is reasonably certain, the option period is included as part of the lease term. The department in its capacity as lessee has no lease arrangements with below market terms.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

F. Assets and Liabilities Administered on behalf of Government

F1: Administered - Financial Assets

	2024	2023
	\$'000	\$'000
<u>F1.1: Cash and cash equivalents</u>		
Cash on hand or on deposit	2	27
Cash held in the OPA - special accounts	<u>11,369</u>	<u>9,715</u>
Total cash and cash equivalents	<u>11,371</u>	<u>9,742</u>

Cash and cash equivalents are recognised at their nominal amount. Cash and cash equivalents include; demand deposits in bank accounts, and cash in special accounts. No cash amounts are held in trust.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

F1.2: Trade and Other Receivables	2024	2023
	\$'000	\$'000
Goods and services receivable		
Goods and services receivable	<u>152,872</u>	<u>255,043</u>
Total goods and services receivable	<u>152,872</u>	<u>255,043</u>
Advances and loans		
Vocational Student Loans	<u>3,726,035</u>	<u>3,638,564</u>
Australian Apprenticeship Support Loans	<u>883,542</u>	<u>908,400</u>
Total advances and loans	<u>4,609,577</u>	<u>4,546,964</u>
Other receivables		
Personal benefits receivable	<u>3</u>	<u>-</u>
GST receivable	<u>14,569</u>	<u>7</u>
Total other receivables	<u>14,572</u>	<u>7</u>
Total trade and other receivables (gross)	<u>4,777,021</u>	<u>4,802,014</u>
Less impairment loss		
Goods and services receivable	<u>(103,852)</u>	<u>(213,296)</u>
Total impairment loss	<u>(103,852)</u>	<u>(213,296)</u>
Total trade and other receivables (net)	<u>4,673,169</u>	<u>4,588,718</u>

Where receivables are not subject to concessional treatment, they are carried at amortised cost using the effective interest method. Gains and losses due to impairment, derecognition and amortisation are recognised through profit or loss.

In the determination of the fair value of loans, consideration is given to: projections of future income of debtors; pattern and timing of repayments; changes in legislation; the recoverability of concessional debt; yield curve for discounting future cash flows and the impact of COVID-19 on the economy and future income levels which has been concluded as highly uncertain and will evolve over time. Only measures that have been legislated are incorporated into the estimates for financial statement reporting purposes.

VET Student Loans are an income contingent loan program to eligible students undertaking vocational education and training in eligible courses. It is administered under the *VET Student Loans Act 2016*.

Australian Apprenticeship Support Loans are an income contingent loan program to eligible students undertaking vocational education and training in eligible courses. It is administered under the *Australian Apprenticeship Support Loans Act 2014*.

The Australian Taxation Office collects repayment of these debts through the tax system.

The Australian Government Actuary has developed a microsimulation model to provide estimates of a number of financial measures related to these loans, including an estimate of the debt that is not expected to be repaid. Significant judgements, estimates and assumptions are re-evaluated for each reporting period in light of historical experience, new loan schemes and changes to reasonable expectations of future events.

The Australian Government Actuary has developed a model to provide a number of financial measures related to the loans receivable, including an estimate of debt not expected to be repaid.

When the 2024-25 budget was handed down on 5 May 2024, the government announced the decision to cap the indexation rate to be the lower of either the Consumer Price Index (CPI) or the Wage Price Index (WPI) with effect from 1 June 2023. As of 30 June 2024, legislation has not been enacted. Consequently, no adjustments have been made to reflect the potential impact of this legislative change. Only measures that have been legislated are incorporated into estimates for financial statement reporting purposes.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	2024	2023
	\$'000	\$'000
<u>F1.3: Equity accounted investments</u>		
Investments in associates:		
Coal Mining Industry (Long Service Leave Funding) Corporation	353,525	336,485
Comcare	<u>19,004</u>	<u>24,461</u>
Total equity accounted investments	<u>372,529</u>	<u>360,946</u>
<p>The principal activities of each of the entity's administered investments were as follows:</p> <ul style="list-style-type: none"> • Comcare - A work health and safety regulator, a scheme manager, a claims manager and an insurer. • Coal Mining Industry (Long Service Leave Funding) Corporation - To regulate and manage long service leave entitlements on behalf of employees and employers 		
<p>Administered investments are measured at their fair value as at 30 June 2024. Fair value has been taken to be the Australian Government's proportional interest in the net assets of the entities.</p>		
<p>Movements between years are recognised at fair value through other comprehensive income. In 2023-2024 the increase was \$11.6 million (2022-2023: \$54.7 million).</p>		
<u>F1.4: Concessional loans</u>		
Vocational Student Loans		
Nominal value	7,315,808	7,422,833
Unexpired discount	(349,941)	(289,508)
Impairment	<u>(3,239,832)</u>	<u>(3,494,760)</u>
Carrying amount	<u>3,726,035</u>	<u>3,638,565</u>
Australian Apprenticeship Support Loans		
Nominal value	1,128,500	1,100,100
Unexpired discount	(65,000)	(48,800)
Impairment	<u>(179,958)</u>	<u>(142,900)</u>
Carrying amount	<u>883,542</u>	<u>908,400</u>
Total concessional loans	<u>4,609,577</u>	<u>4,546,965</u>

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

F2: Payables

	2024 \$'000	2023 \$'000
<u>F2.1: Other payables</u>		
Comcare payables ^{1,2}	<u>2,114,681</u>	<u>2,032,127</u>
Total other	<u>2,114,681</u>	<u>2,032,127</u>

Comcare as a Corporate Commonwealth Entity administers a range of compensation schemes on behalf of the Commonwealth, and is indemnified for claims incurred by the Commonwealth. The amount recognised is consistent with the amount reported as a receivable by Comcare following assessment of outstanding claims by an actuary.

¹ The amount payable by the Commonwealth to Comcare for:

- workers' compensation claims resulting from injuries that occurred prior to 1 July 1989, referred to as 'pre premium' claims;
- workers' compensation claims resulting from injuries that have occurred since 1 July 1989, referred to as 'premium' claims; and
- the management of asbestos-related personal injury common law disease claims against the Commonwealth.

² Comcare payables are non-current in nature and recognised at fair value.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**G. Funding
G1: Appropriations**

Annual Appropriations for 2024						
	Annual Appropriation \$'000	Adjustments to appropriation - s75 transfers \$'000	Adjustments to appropriation - s74 receipts \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ¹ \$'000
Departmental						
Ordinary annual services	741,755	-	106,718	848,473	(877,776)	(29,302)
Capital Budget ²	72,412	-	-	72,412	(67,585)	4,827
Other services						
Equity injections ³	47,040	-	-	47,040	(46,386)	654
Total departmental	861,207	-	106,718	967,925	(991,746)	(23,821)
Administered						
Ordinary annual services						
Administered items ⁴	4,770,439	-	33,298	4,803,737	(4,293,776)	509,961
Other services						
Payments to Corporate Commonwealth Entities	6,029	-	-	6,029	(6,029)	-
Total administered	4,776,468	-	33,298	4,809,766	(4,299,805)	509,961

¹ The departmental variance is made up of movements in cash and appropriations receivable. The administered variance represents the movement in the balance of appropriations, Section 75 transfers of prior year appropriation, quarantining of current year appropriations, and cash spent from the balance of prior year appropriations.

² Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3 & 5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts but are disclosed in the Portfolio Budget Statements.

³ Equity injections are appropriated through Appropriation Acts (No. 2, 4 & 6). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

⁴ Consistent with the treatment in previous years, repayment of amounts funded under Administered Appropriation Acts (No. 1, 3 & 5) are recorded as S74 receipts, including repayments by recipients or payments returned by recipient banks.

Department of Employment and Workplace Relations NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Annual Appropriations for
2023

	Annual Appropriation \$'000	Adjustments to appropriation - s75 transfers ⁴ \$'000	Adjustments to appropriation - s74 receipts \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance \$'000
Departmental						
Ordinary annual services	406,808	255,920	80,883	743,611	(742,791)	820
Capital Budget ²	60,627	23,402	-	84,029	(57,131)	26,898
Other services						
Equity Injections ³	39,354	9,543	-	48,897	(46,538)	2,359
Total departmental	506,789	288,865	80,883	876,537	(846,460)	30,077

Administered						
Ordinary annual services						
Administered Items	4,085,153	2,104,770	10,723	6,200,646	(6,013,749)	186,897
Other services						
Payments to corporate Commonwealth entities	5,897	-	-	5,897	(5,897)	-
Total administered	4,091,050	2,104,770	10,723	6,206,543	(6,019,646)	186,897

¹ The departmental variance is made up of movement in cash, GST receivable, quarantining of current year appropriations and appropriations receivable. The administered variance represent the movement in the balance of appropriations, Section 75 transfers of prior year appropriation, quarantining of current year appropriations, and cash spent from the balance of prior year appropriations.

² Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3 & 5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

³ Equity Injections are appropriated through Appropriation Acts (No. 2, 4 & 6). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

⁴ As part of Machinery of Government changes, annual appropriation amounts in previous years were transferred from the Attorney - General's Department and Department of Education. The current year transfers were included in the ordinary annual services through the Portfolio Budget Statements processes

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	2024 \$'000	2023 \$'000
<u>G1.2: Departmental - Unspent annual appropriations ('recoverable GST exclusive')</u>		
<i>Appropriation Act (No. 1) 2020-21¹</i>	-	9,431
<i>Appropriation Act (No. 2) Equity Injection 2020-21²</i>	-	21,542
<i>Appropriation Act (No. 1) 2021-22³</i>	7,682	72,156
<i>Appropriation Act (No. 1) 2022-23⁴</i>	28,719	46,651
<i>Supply Act (No. 1) Departmental Capital Budget 2022-23</i>	-	12,851
<i>Supply Act (No. 2) Equity Injection 2022-23⁵</i>	2,721	6,571
<i>Supply Act (No. 3) 2022-23⁶</i>	149	31,298
<i>Supply Act (No. 3) Departmental Capital Budget 2022-23</i>	5,454	37,586
<i>Supply Act (No. 4) Equity Injection 2022-23⁷</i>	2,674	9,691
<i>Appropriation Act (No. 3) 2022-23</i>	-	51,156
<i>Appropriation Act (No. 3) Departmental Capital Budget 2022-23</i>	-	4,622
<i>Appropriation Act (No. 1) 2023-24⁸</i>	71,582	-
<i>Appropriation Act (No. 1) Departmental Capital Budget 2023-24</i>	39,805	-
<i>Appropriation Act (No. 3) 2023-24</i>	44,511	-
<i>Appropriation Act (No. 3) Departmental Capital Budget 2023-24</i>	14,538	-
<i>Appropriation Act (No. 4) Equity Injection 2023-24⁹</i>	11,361	-
<i>Appropriation Act (No. 5) 2023-24</i>	18,230	-
<i>Appropriation Act (No. 5) Departmental Capital Budget 2023-24</i>	89	-
<i>Appropriation Act (No. 6) Equity Injection 2023-24</i>	160	-
<i>Cash at bank</i>	709	660
Total unspent annual appropriations	<u>248,384</u>	<u>304,215</u>

There have been no unspent appropriations lapsed as at 30 June 2024.

¹ This appropriation was repealed on 1 July 2023.

² This appropriation was repealed on 1 July 2023.

The following amounts have been reduced by permanent quarantine under s51 of the PGPA Act which constitutes a permanent loss of control. They are included in this note, but do not form part of the appropriation receivable balance at Note E1.2:

³This appropriation includes a quarantine amount of \$7.682 million, but legally available at 30 June 2024.

⁴This appropriation includes a quarantine amount of \$0.322 million, but legally available at 30 June 2024.

⁵This appropriation includes a quarantine amount of \$2.721 million, but legally available at 30 June 2024.

⁶This appropriation includes a quarantine amount of \$0.149 million, but legally available at 30 June 2024.

⁷This appropriation includes a quarantine amount of \$2.674 million, but legally available at 30 June 2024.

⁸This appropriation includes a quarantine amount of \$11.900 million, but legally available at 30 June 2024.

⁹This appropriation includes a quarantine amount of \$3.717 million, but legally available at 30 June 2024.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$'000	\$'000
<u>G1.3: Administered - Unspent annual appropriations ('recoverable GST exclusive')</u>		
<i>Supply Act (No. 1) 2020-21¹</i>	-	6,590
<i>Appropriation Act (No. 1) 2020-21²</i>	-	1,879,724
<i>Appropriation Act (No. 3) 2020-21³</i>	-	230,559
<i>Appropriation Act (No. 1) 2021-22⁴</i>	665,207	665,207
<i>Appropriation Act (No. 3) 2021-22</i>	12,401	12,401
<i>Supply Act (No. 1) 2022-23</i>	113	113
<i>Supply Act (No. 3) 2022-23</i>	170,600	170,600
<i>Appropriation Act (No. 1) 2022-23⁵</i>	16,353	16,353
<i>Appropriation Act (No. 3) 2022-23⁶</i>	380,837	380,837
<i>Appropriation Act (No. 1) 2023-24⁷</i>	334,129	-
<i>Appropriation Act (No. 3) 2023-24⁸</i>	133,431	-
<i>Appropriation Act (No. 5) 2023-24</i>	42,425	-
Cash at bank ⁹	2	27
Total unspent annual appropriations	<u>1,755,498</u>	<u>3,362,411</u>

¹ This appropriation was repealed on 1 July 2023.

² This appropriation was repealed on 1 July 2023.

³ This appropriation was repealed on 1 July 2023.

⁴ The balance of appropriation includes a quarantine amount of \$49.135 million; legally available at 30 June 2024.

⁵ The balance of appropriation includes a quarantine amount of \$8.469 million; legally available at 30 June 2024.

⁶ The balance of appropriation includes a quarantine amount of \$32.881 million; legally available at 30 June 2024.

⁷ The balance of appropriation includes a quarantine amount of \$190.142 million; legally available at 30 June 2024.

⁸ The balance of appropriation includes a quarantine amount of \$48.039 million; legally available at 30 June 2024.

⁹ Comparatives for 2023 have been adjusted to include cash at bank which was excluded in error.

	Appropriation applied	
	2024	2023
	\$'000	\$'000
<u>G1.4: Special appropriations applied ('recoverable GST exclusive')</u>		
Authority		
<i>Australian Apprenticeship Support Loans Act 2014, section 104</i>	203,482	200,263
<i>VET Student Loans Act 2016, section 115</i>	228,390	234,833
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	27,258	11,962
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	232,702	142,429
<i>Fair Entitlements Guarantee Act 2012</i>	220,692	127,363
<i>Safety, Rehabilitation and Compensation Act 1988</i>	26,359	23,133
<i>Higher Education Support Act 2003</i>	136	-
Total special appropriations applied	<u>939,019</u>	<u>739,983</u>

Payments made under s77 of the Public Governance, Performance and Accountability Act 2013 were \$5,805 (5 transactions).

Services Australia spends money from the CRF on behalf of the department from Appropriation Acts 1,3 and 5.

G1.5: Disclosure by agent in relation to annual and special appropriations ('recoverable GST exclusive')

The department had drawing rights for the National Indigenous Australians Agency (NIAA) administered annual appropriation for the community development program; payments were \$423.17 million (2022-23: \$442.5 million).

The department had drawing rights for the Department of Finance (DoF) administered annual appropriation for the Parliamentary Injury Compensation Scheme program; payments were \$0.2 million (2022-23: \$0.2 million).

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

G2: Special Accounts

G2.1: Special Accounts ('Recoverable GST exclusive')

	Student Identifiers Special Account	Student Identifiers Special Account	VSL Tuition Protection Fund	VSL Tuition Protection Fund
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July (represented by cash held in the OPA) made up of:				
Departmental cash held in the OPA	5,727	-	-	-
Administered cash held in the OPA	-	-	9,715	-
Balance as at 1 July	5,727	-	9,715	-
Increases				
Departmental				
Restructuring	-	6,892	-	-
Appropriation credited to special account	5,201	3,042	-	-
Receipts	10,792	-	-	-
Total departmental increases	15,993	9,934	-	-
Administered				
Restructuring	-	-	-	7,884
Appropriation credited to special account ¹	5,792	5,618	531	-
Receipts	-	-	1,296	1,935
Total Administered increases	5,792	5,618	1,827	9,819
Total increases	21,785	15,552	1,827	9,819
Available for payments	27,512	15,552	11,542	9,819
Decreases				
Departmental				
Payments made	(10,681)	(4,207)	-	-
Total departmental decreases	(10,681)	(4,207)	-	-
Administered				
Payments made ¹	(5,792)	(5,618)	(173)	(104)
Total Administered decreases	(5,792)	(5,618)	(173)	(104)
Total decreases	(16,473)	(9,825)	(173)	(104)
Balance represented by:				
Departmental cash held in the OPA	11,039	5,727	-	-
Administered cash held in the OPA ¹	-	-	11,369	9,715
Balance as at 30 June	11,039	5,727	11,369	9,715

¹ Expenditure associated with administered appropriations in the Student Identifiers Special account was paid from departmental bank accounts. There were consequently no administered cash flow events arising from Student Identifiers Special account expenditure.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Special Account	Establishing Instrument	Purpose
Student Identifiers Special Account (combined departmental and administered special account)	<i>Student Identifiers Act 2014</i> ; subsection 48(1). This account was established under the Public Governance, Performance and Accountability Act 2013 section 80.	For paying or discharging the costs, expenses and other obligations incurred by the Commonwealth in the performance of the Registrar's functions, paying any remuneration and allowances payable to any person under the Act and meeting the expenses of administering the account.
VET Student Loans (VSL) Tuition Protection Fund Special Account	<i>Education Legislation Amendment (Tuition Protection and Other Measures) Act 2019</i> , section 66J, commenced 1 January 2020. This account was established under the Public Governance, Performance and Accountability Act 2013 section 80.	The purposes of the VSL Tuition Protection Fund are as follows: a) making payments in connection with tuition protection; b) paying or discharging the costs, expenses and other obligations incurred by the Commonwealth in the performance of the VSL Tuition Protection Director's functions, including in managing the VSL Tuition Protection Fund; c) paying any remuneration and allowances payable to the VSL Tuition Protection Director; d) paying any remuneration and allowances payable to the members of the VSL Tuition Protection Fund Advisory Board; e) paying any amount that is required or permitted to be repaid; and f) reducing the balance of the Fund (and therefore the available appropriation for the Fund) without making a real or notional payment.

G3: Regulatory Charging

	2024	2023
	\$'000	\$'000
<u>G3.1: Regulatory charging summary</u>		
Amounts applied		
Annual appropriation	<u>32,688</u>	<u>26,944</u>
Total amounts applied	<u>32,688</u>	<u>26,944</u>
Expenses		
Employee benefits	<u>28,316</u>	16,885
Supplier	<u>4,372</u>	<u>10,059</u>
Total expenses	<u>32,688</u>	<u>26,944</u>

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

G3.2: Administered - Regulatory Charging		
	2024	2023
	\$'000	\$'000
Expenses		
Suppliers	63,773	31,334
Total expenses	63,773	31,334
External revenue		
Cost recovery	89,259	57,978
Total external revenue	89,259	57,978

The department undertakes regulatory charging activities relating to:

- Certain programs managed by Trades Recognition Australia (TRA); and
- VET Student Loans program

Further information on the above activities is available at:

TRA: www.tradesrecognitionaustralia.gov.au

VSL: www.studyassist.gov.au

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

H. People and Relationships

H1: Employee Provisions

	2024	2023
	\$'000	\$'000
H1.1: Employee provisions		
Annual and long service leave provisions	144,063	127,137
Total employee provisions	144,063	127,137

As required by AASB 119 *Employee Benefits*, the estimate of future cash outflows takes into account estimated attrition, probability factors, future salary rates and ancillary costs. In 2022-2023, the Australian Government Actuary undertook an assessment of leave provisions taking into account the likely tenure of existing staff, patterns of leave claims and payouts, future salary movements and discount rates. The next Australian Government Actuary assessment is due on 30 June 2025.

Liabilities for short-term employee benefits expected to be paid within 12 months of the end of reporting period are measured at the one year Commonwealth Government bond rate of 4.45%. Liabilities for long term employee benefits are discounted using the 10 year Commonwealth Government bond rate of 4.31%.

Provision is made for separation and redundancy benefit payments. The entity recognises a provision for separation and redundancy based on AASB 119 for those employees affected.

Employees of the department are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or other elected defined contribution schemes. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered financial statements. The department makes employer contributions to defined benefit superannuation schemes at rates determined by an actuary to be sufficient to meet the current cost to the Government. The department accounts for the contributions as if they were contributions to defined contribution plans. The payable for superannuation recognised at 30 June 2024 represents outstanding contributions owed by the department to the superannuation schemes.

H2: Key management personnel remuneration (KMP)

H2.1: KMP remuneration for the period 1 July 2023 to 30 June 2024

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the department. The department has determined the KMP to be the Portfolio Ministers, the Secretary, and the Deputy Secretaries. Other senior executives may at times act in one of these positions for a short period of time during the year. These officers are not reported as KMP unless they have acted in the position for more than three consecutive months.

	2024	2023
	\$'000	\$'000
Short-term employee benefits ¹	2,389	2,423
Post-employment benefits ²	369	395
Other long-term employee benefits ³	51	52
Total key management personnel remuneration expenses	2,809	2,870

¹ Short-term benefits include base salary, Annual leave, motor vehicle allowances, other allowance and reportable fringe benefits.

² Post-employment benefits are superannuation contributions.

³ Other long-term benefits include long service leave and others.

The above table includes the remuneration for 7 officers with 5 permanent KMP positions (3 officers for the full period and 4 officers for part of the period) (2022-23: 8 officers) occupying KMP positions for the department during the year. The remuneration and benefits for the portfolio minister are excluded from the table as they are set by the Remuneration Tribunal and are not paid by the department.

Department of Employment and Workplace Relations NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

H3: Related party disclosures

The department is an Australian Government controlled entity. Related parties to the department are KMP as described in note H2, their close family members and organisations they or their close family member control, including the Portfolio Ministers and other Australian Government Entities.

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as members of the public. Transactions not requested or recorded where they reflect transactions that may be undertaken with the Agency under the same terms and conditions as any other member of the public. Such transactions include the payment or refund of Australian Apprenticeship Support Loans or participation in the Australian Apprenticeships Incentives Programs.

Transactions with entities where KMP have an interest

During 2023-24, there have been no related party transactions with entities where the department's KMPs have an interest (2022-23:Nil).

Department of Employment and Workplace Relations

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

I. Managing Uncertainties

11: Contingent Assets and Liabilities

11.1: Departmental contingent assets and liabilities

Departmental contingent assets and liabilities are not recognised in the statement of financial position. They may arise from uncertainty as to the existence of an asset or liability or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Quantifiable contingencies

As at 30 June 2024, there are no departmental quantifiable contingent assets or liabilities.

Unquantifiable contingencies

As at 30 June 2024, there are no departmental unquantifiable contingent assets or liabilities.

11.2: Administered contingent assets and liabilities

Administered contingent assets and liabilities are not recognised in the administered schedule of assets and liabilities. They may arise from uncertainty as to the existence of an asset or liability or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Quantifiable contingencies

As at 30 June 2024, there is one administered quantifiable contingent asset amounting to \$0.8 million, in respect of litigation matters with Industry Specialist Mentoring for Australian Apprentices (ISMAA) program providers.

As at 30 June 2024, there are no administered quantifiable contingent liabilities.

Unquantifiable contingencies

VET FEE-HELP payments:

There is a potential financial risk to the Commonwealth in the event that compliance action results in student loan debts being remitted however the Commonwealth is unable to recover the payments from providers or tuition assurance operators where the provider has closed.

The Government continues to undertake compliance action, wherever appropriate under the legislation, to recover VET FEE-HELP payments from providers who inappropriately enrolled students in units and courses for which they incurred a VET FEE-HELP debt. In 2019-20, the Commonwealth was awarded compensation related to VET FEE-HELP recoveries in the Federal Court. A proof of debt was provided to liquidators and for 2023-2024 the contingency remains unquantifiable.

Fair Entitlement Guarantee Scheme (FEG):

Where justified, the Commonwealth provides indemnities for legal costs incurred by, or awarded against, liquidators while pursuing recovery of debts arising under the FEG scheme.

There is a potential financial risk to the Commonwealth in the event of an adverse costs order awarded by the courts, or legal costs that are unable to be recovered.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

12: Financial Instruments

Financial assets

The department classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'. As other financial liabilities, supplier and grant payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

	2024	2023
<u>12.1: Categories of Financial Instruments</u>	\$'000	\$'000
Financial assets at amortised cost		
Cash and cash equivalents	11,748	6,387
Goods and services receivable	<u>62,629</u>	<u>37,479</u>
Total financial assets at amortised cost	<u>74,377</u>	<u>43,866</u>
Total financial assets	<u>74,377</u>	<u>43,866</u>
Financial liabilities measured at amortised cost		
Supplier payables	<u>42,356</u>	<u>48,064</u>
Total financial liabilities measured at amortised cost	<u>42,356</u>	<u>48,064</u>
Total financial liabilities	<u>42,356</u>	<u>48,064</u>

The department has adopted the simplified approach for measuring the impairment loss allowance for these financial assets. This approach measures the loss allowance as the amount equal to the lifetime expected credit losses. Any amounts written off have been recognised as a reduction to the financial asset.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

All payables are expected to be settled within 12 months except where indicated.

12.2: Net Gains or Losses on Financial Assets

Financial assets at amortised cost		
Impairment of receivables - goods and services	<u>(642)</u>	<u>(5)</u>
Net losses on financial assets at amortised cost	<u>(642)</u>	<u>(5)</u>
Net losses on financial assets	<u>(642)</u>	<u>(5)</u>

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$'000	\$'000
<u>I2.3: Categories of financial instruments</u>		
FINANCIAL ASSETS		
Financial assets at amortised cost		
Cash	11,371	9,742
Goods and services receivable	49,020	41,747
Total financial assets at amortised cost	60,391	51,489
Financial assets at fair value through other comprehensive income		
Investments	372,529	360,946
Total financial assets at fair value through other comprehensive income	372,529	360,946
Financial assets at fair value through profit or loss (designated)		
Concessional loans		
Vocational Student Loans	3,726,035	3,638,564
Australian Apprenticeship Support Loans	883,542	908,400
Total financial assets at fair value through profit or loss (designated)	4,609,577	4,546,964
Total financial assets	5,042,497	4,959,399
FINANCIAL LIABILITIES		
Financial liabilities measured at amortised cost		
Supplier payables	132,803	101,196
Grants payable	15,162	33,152
Total financial liabilities measured at amortised cost	147,965	134,348
Financial liabilities at fair value through other comprehensive income		
Comcare payable	2,114,681	2,032,127
Total financial liabilities through other comprehensive income	2,114,681	2,032,127
Total financial liabilities	2,262,646	2,166,475
<u>I2.4: Net gains or losses on financial assets</u>		
Financial assets at amortised cost		
Write-down and impairment / reversal	(16,740)	(68)
Net gains/(losses) on financial assets at amortised cost	(16,740)	(68)
Investments in equity instruments at fair value through other comprehensive income (designated)		
Gains/(losses) recognised in equity	11,583	54,650
Net gains/(losses) on investments in equity instruments at fair value through other comprehensive income (designated)	11,583	54,650
Financial assets at fair value through profit or loss		
Interest revenue	195,946	169,015
Loan fee revenue	-	882
Australian Apprenticeship Support Loan discount	(18,148)	(3,172)
Fair value gains/(losses)	(416,178)	420,261
Net gains/(losses) at fair value through profit or loss	(238,380)	586,986
Net gains/(losses) on financial assets	(243,537)	641,568

The financial assets measured at amortised cost are impaired according to AASB 9, wherein the lifetime expected credit losses are measured using the simplified approach.

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	2024	2023
	\$'000	\$'000
<u>12.5: Financial instruments designated at fair value through profit or loss</u>		
FINANCIAL ASSETS		
Fair value changes due to credit risk		
During the period	(56,098)	(74,566)
Prior periods	(3,037,602)	(3,298,411)
Cumulative change	<u>(3,093,700)</u>	<u>(3,372,977)</u>

12.6: Credit risk

The financial assets measured at amortised cost are not exposed to a high level of credit risk and the department manages this risk by applying debt recovery policies and procedures. The risk of default on payments has been assessed and an impairment provision brought to account. Note F1.2 refers.

The financial assets at fair value through other comprehensive income represent the Government's proportional interest in the net assets of the entities which are not exposed to a high level of credit risk. Note F1.3 refers.

The financial assets at fair value through profit or loss are subject to annual fair value actuarial assessments which take into account the future income projections, pattern and timing of repayments and debt not expected to be repaid. Note F1.2 and F1.4 refer.

12.7: Liquidity risk

The department is exposed to minimal liquidity risk and is appropriated funding from the Australian Government. The department manages its budgeted funds to ensure it has adequate funds to meet payments as they fall due. In addition, the department has policies in place to ensure timely payments are made when due and has no past experience of default.

12.8: Market risk

The value of concessional loans held at fair value, such as the Australian Apprenticeship Support Loans and the VET Student Loans are also impacted by changes in market interest rates. For example, if the interest rates were to increase by 0.1%, the fair value of these loans would decrease by approximately 1%. However, interest rate changes will have no impact on the future cash flows or principal amounts at maturity.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

13: Fair Value

13.1: Fair value measurement of level 3 financial instruments

Fair value measurement as at 30 June

	2024	2023			
	\$'000	\$'000	Level ²	Valuation technique ³	Inputs used
Financial assets					
Concessional loans					
Vocational student loans Australian	3,726,035	3,638,564	3	Loan conditions	Discounted Future Cash Flows
Apprenticeship Support Loans	883,542	908,400	3	Loan conditions	Discounted Future Cash Flows
Investments	372,529	360,946	3	Net assets of the entity	Net assets of the entity
Total¹	4,982,106	4,907,910			

¹The carrying value of these assets equals the fair value.

²There has been no transfer between levels during the period.

³The methods and valuation techniques used for the purpose of measuring fair value of assets in 2024 are consistent with those applied in 2022-23 by the department, and in 2021-22 by the Department of Education, Skills and Employment as the former custodian.

13.2: Movement in level 3 fair value measurement

	Financial assets			
	Concessional loans		Investments	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
As at 1 July	4,546,964	-	360,946	-
Total gains/(losses) recognised in net cost of services	192,460	941,438	-	-
Total gains/(losses) recognised in comprehensive income	-	-	11,583	54,650
Total restructure recognised	-	3,645,349	-	306,296
Issues	444,504	469,888	-	-
Settlements	(574,351)	(509,711)	-	-
As at 30 June	4,609,577	4,546,964	372,529	360,946

**Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

J. Other Information

J1: Current/Non-current distinction for Assets and Liabilities

	2024	2023
<u>J1.1: Current/non-current distinction for assets and liabilities</u>	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	11,748	6,387
Trade and other receivables	284,839	300,433
Prepayments	30,650	23,194
	<u>327,237</u>	<u>330,014</u>
Total no more than 12 months		
More than 12 months		
Leasehold improvements	25,527	33,434
Buildings	199,782	239,456
Infrastructure, plant and equipment	39,361	65,913
Computer software	301,225	317,171
Prepayments	11,802	2,738
	<u>577,697</u>	<u>658,712</u>
Total more than 12 months		
Total assets	<u>904,934</u>	<u>988,726</u>
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	42,356	48,064
Other payables	25,360	12,198
Leases	56,174	60,359
Employee provisions	59,290	30,214
	<u>183,180</u>	<u>150,835</u>
Total no more than 12 months		
More than 12 months		
Leases	157,995	198,640
Employee provisions	84,773	96,923
	<u>242,768</u>	<u>295,563</u>
Total more than 12 months		
Total liabilities	<u>425,948</u>	<u>446,398</u>

Department of Employment and Workplace Relations
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

J1.2: Administered - Current/non-current distinction for assets and liabilities		
	2024	2023
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	11,371	9,742
Trade and other receivables	638,888	677,587
Prepayments	7,715	5,956
Total no more than 12 months	657,974	693,285
More than 12 months		
Trade and other receivables	4,034,281	3,911,131
Equity accounted investments	372,529	360,946
Total more than 12 months	4,406,810	4,272,077
Total assets	5,064,784	4,965,362
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	132,803	101,196
Subsidies	36,004	30,357
Grants	15,162	33,152
Personal benefits	2,489	1,913
Total no more than 12 months	186,458	166,618
More than 12 months		
Other payables	2,114,681	2,032,127
Total more than 12 months	2,114,681	2,032,127
Total liabilities	2,301,139	2,198,745

Restatement of prior year error

Trade and other receivables comparative values above have been re-stated in accordance with the requirements of AASB 108 *Accounting Policies, Changes in Accounting Estimates and Error* as VSL and AASL loans were incorrectly reported as non-current receivables in the 2022-23 year, however an amount of \$422,537,000 was current. Trade and other receivables were originally reported in 2022-23 year as:

	2023
	\$'000
Assets expected to be recovered in:	
No more than 12 months	
Trade and other receivables	255,050
More than 12 months	
Trade and other receivables	4,333,668

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

J2: Restructuring

J2.1: Departmental restructuring

	2024		2023	
	Employment	Employment	Workplace Relations	Pacific Australia Labour Mobility Scheme
	Department of Education ¹	Department of Education	Attorney Generals Department	Department of Foreign Affairs and Trade
	\$'000	\$'000	\$'000	\$'000
FUNCTIONS ASSUMED				
Assets Recognised				
Appropriations receivable - special account	-	6,892	-	-
Trade and other receivables	-	254,647	30,998	1,435
Buildings	-	289,581	-	-
Leasehold improvements	-	40,593	13,744	-
Infrastructure, plant and equipment	-	65,645	445	-
Computer software	2,020	266,812	9,556	-
Prepayments	-	30,477	9	-
Total assets recognised	2,020	954,647	54,752	1,435
Liabilities recognised				
Payables	-	31,016	764	-
Leases	-	313,324	10,581	-
Provisions	-	-	665	-
Employee provisions	-	108,290	14,637	1,435
Total liabilities recognised	-	452,630	26,647	1,435
Net assets/ (liabilities) recognised	2,020	502,017	28,105	-

¹ Employment functions were assumed by the Department of Employment and Workplace Relations (DEWR) following the release of the 1 June 2022 Administered Arrangement Orders with an effective date of 1 July 2022. Following the Machinery of Government change with Education with an effective date of 1 July 2022, there was a minor restructure with further assets and liabilities transferring between the departments by agreement on 1 July 2023.

	2024
	Employment Department of Education ²
	\$'000
FUNCTIONS RELINQUISHED	
Assets relinquished	
Buildings	(819)
Total assets relinquished	(819)
Liabilities relinquished	
Leases	837
Total liabilities relinquished	837
Net assets/ (liabilities) relinquished	18

² Following the Machinery of Government change with Education with an effective date of 1 July 2022, there was a minor restructure with further assets and liabilities transferring between the departments on 1 July 2023.

Department of Employment and Workplace Relations
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

J2.2: Administered restructuring

	2024	2023	
	Employment Department of Education ¹	Employment Department of Education, Skills and Employment (DESE) ²	Workplace relations Attorney General's Department (AGD) ³
	\$'000	\$'000	\$'000
FUNCTIONS ASSUMED			
Assets recognised			
Cash and cash equivalents	-	7,884	-
Receivables - Advances and Loans	-	3,655,582	-
Trade and other receivables	-	758	11,348
Prepayments	-	-	5,033
Investments	-	-	306,296
Total assets recognised	-	3,664,224	322,677
Liabilities recognised			
Payables	-	195,286	1,999,667
Total liabilities recognised	-	195,286	1,999,667
Net assets/ (liabilities) recognised	-	3,468,938	(1,676,990)

¹ There were no administered restructuring events in the 2023-24 year.

² Employment functions were assumed by the Department of Employment and Workplace Relations following the release of the 1 June 2022 Administered Arrangement Orders with an effective date of 1 July 2022.

³ Workplace Relations functions were assumed by Department of Employment and Workplace Relations following the release of the 1 June 2022 Administered Arrangement Orders with an effective date of 1 July 2022.

Pacific Australia Labour Mobility Scheme functions were assumed by Department of Employment and Workplace Relations from the Department of Foreign Affairs and Trade as part of the 2022-23 Portfolio Budget Statements process with an effective date of 1 July 2022. No administered assets or liabilities were transferred.

Automated Mutual Recognition functions were assumed by Department of Employment and Workplace from the Department of Prime Minister and Cabinet as part of the 2022-23 Portfolio Budget Statements process with an effective date of 1 July 2022. No administered assets or liabilities were transferred.



Protecting workers from Silicosis

Engineered stone has been a popular building material used for benchtops in Australian homes and offices. However, during the processing of engineered stone, workers are exposed to respirable crystalline silica, which can cause silicosis and other debilitating diseases when inhaled. In 2023–24, DEWR supported the implementation of a world-first ban on the use, supply and manufacture of engineered stone benchtops, panels and slabs, which came into effect on 1 July 2024. This was in response to escalating numbers of silicosis diagnoses among engineered stone workers, especially younger workers.

In December 2023, Work Health and Safety (WHS) Ministers unanimously decided to prohibit the use of engineered stone after tasking Safe Work Australia (SWA), the national WHS and workers compensation policy body, to examine options to increase protections for workers. SWA found that exposure to respirable crystalline silica when working with engineered stone is linked to workers developing silicosis and other serious lung diseases. It also found that there is no scientific evidence for a safe threshold of crystalline silica content in engineered stone, or that engineered stone with lower silica content is safer to work with.

At meetings in March 2024 and May 2024, WHS Ministers agreed to amend the model WHS Regulations to prohibit the use of engineered stone. They also agreed to stronger model WHS Regulations relating to work with other materials containing crystalline silica.

To support the prohibition, the Australian Government intends to introduce a complementary import ban. It provided \$32.1 million over 2 years in the 2024–25 Budget for the implementation of the import ban. DEWR has worked with the Department of Home Affairs and the Australian Border Force to support this.

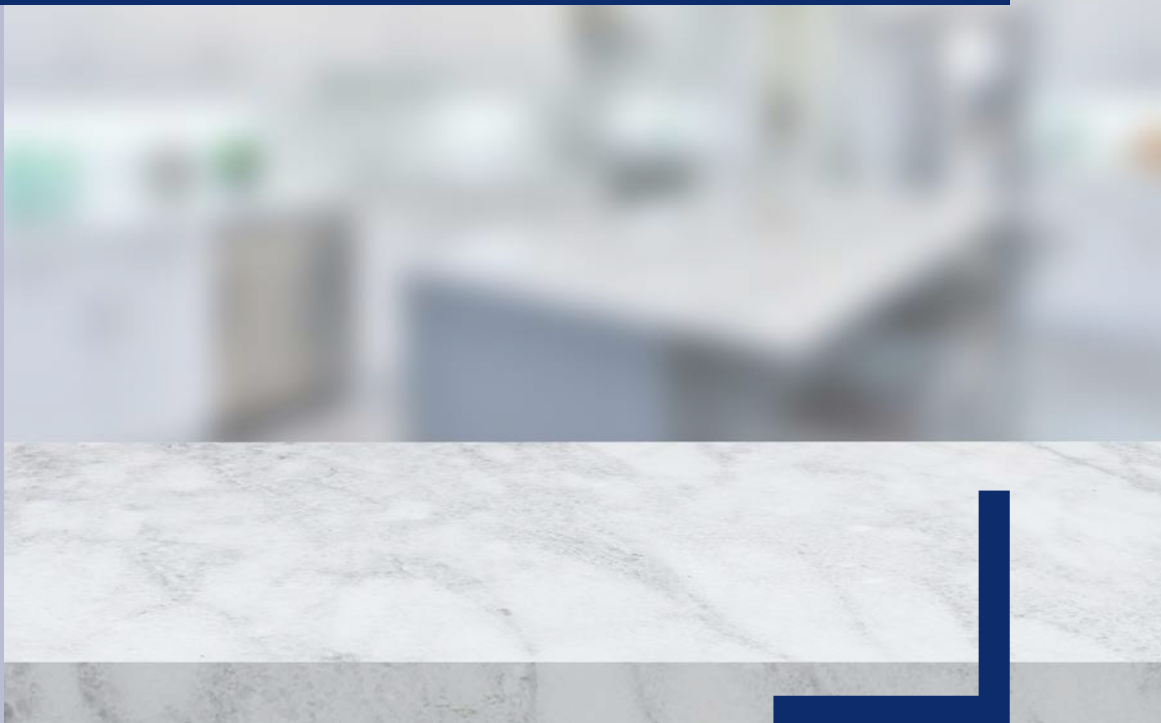
In addition to making workplaces safer, the prohibition is expected to bring a range of long-term benefits. These include fewer cases of and premature deaths from silicosis and silica-related diseases; increased quality of life for workers and their families and friends; avoided health system costs; and increased workplace productivity.

We continue to work with jurisdictions, unions and employer groups through SWA to develop guidance on the engineered stone prohibition and the strengthened silica regulations.

To further increase the protection of workers from silicosis, the Asbestos Safety and Eradication Agency was expanded from December 2023 to include silica. Now named the Asbestos and Silica Safety and Eradication Agency, it is developing a Silica National Strategic Plan aimed at eliminating silica-related diseases in Australia.

DEWR has also administered a \$1.2 million grant program for silica awareness and behaviour change initiatives to improve how businesses manage the risks of exposure to silica dust in the workplace.

DEWR supported
the implementation
of a world-first ban
on the use, supply
and manufacture of
engineered stone



5 Appendices

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Appendix A – Agency resource statement and expenses for outcomes

Table A.1: Agency Resource Statement, 2023–24

	Actual available appropriations for 2023–24	Payments made 2023–24	Balance remaining
	\$'000	\$'000	\$'000
Ordinary Annual Services			
Departmental appropriation			
Annual appropriations – ordinary annual services ^{1 2}	908,985	731,046	177,939
Prior year appropriations available – ordinary annual services	248,166	214,315	33,851
Annual appropriations – other services – non-operating ³	43,323	35,519	7,804
Prior year appropriations available – other services – non-operating	10,867	10,867	–
Total	1,211,341	991,747	219,594
Administered			
Outcome 1 ¹	1,834,425	1,666,306	
Outcome 2 ¹	2,623,457	2,554,884	
Outcome 3 ¹	74,376	72,562	
Prior year appropriations available – ordinary annual services	1,153,114	–	
Payments to corporate Commonwealth entities	6,029	6,029	
Total	5,691,401	4,299,781	
Total ordinary annual services	6,902,742	5,291,528	
Total available annual appropriations	6,902,742	5,291,528	

1 Appropriation Act (No. 1), Appropriation Act (No. 3) and Appropriation Act (No. 5) 2023–24.

2 Departmental capital budgets are not separately identified in Appropriation Bill (Nos 1, 3, 5) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

3 Appropriation Act (No. 2), Appropriation Act (No. 4) and Appropriation Act (No. 6) 2023–24.

Table A.1: Agency Resource Statement, 2023–24 (continued)

	Actual available appropriations for 2023–24	Payments made 2023–24	Balance remaining
	\$'000	\$'000	\$'000
Special appropriations			
Special appropriations limited by criteria/entitlement			
<i>VET Student Loans Act 2016</i>		228,390	
<i>Trade Support Loans Act 2014</i>		203,482	
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>		27,258	
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>		232,702	
<i>Safety, Rehabilitation and Compensation Act 1988</i>		26,359	
<i>Fair Entitlements Guarantee Act 2012</i>		220,692	
<i>Higher Education Support Act 2003</i>		136	
Total special appropriations		939,019	
Special Accounts			
Opening balance	15,442		
Appropriation receipts	11,524		
Non-appropriation receipts to Special Accounts	12,088		
Payments made		16,646	
Closing balance			22,408
Total resourcing and payments	6,941,796	6,247,193	
Less appropriations drawn from annual or special appropriations above and credited to special accounts	(11,524)	(11,524)	
and/or payments to corporate entities through annual appropriations	(6,029)	(6,029)	
Total available annual appropriations	6,924,243	6,229,640	

Table A.2: Expenses for Outcome 1, 2023–24

	Budget* (2023–24)	Actual expenses (2023–24)	Variation (2023– 24)
	\$'000	\$'000	\$'000
Outcome 1	A	B	A–B
Administered expenses			
Program 1.1: Employment Services			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)			
jobactive	–	154	(154)
Workforce Australia	1,359,117	1,223,255	135,862
Pacific Australia Labour Mobility (PALM)	11,020	5,112	5,908
Transition to Work	301,691	291,800	9,891
Time to Work	3,664	3,702	(38)
ParentsNext	88,295	83,490	4,805
Skills and Training Incentive	17,382	11,445	5,937
Local Jobs Program	47,176	30,062	17,114
Y Careers	6,080	6,080	–
Special Appropriation			
<i>Public Governance, Performance and Accountability Act 2013 – s77</i>	30	–	30
Total for Program 1.1	1,834,455	1,655,100	179,355

Table A.2: Expenses for Outcome 1, 2023–24 (continued)

	Budget* (2023–24)	Actual expenses (2023–24)	Variation (2023– 24)
	\$'000 A	\$'000 B	\$'000 A–B
Outcome 1			
Outcome 1 Totals by appropriation type			
Administered expenses			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)	1,834,425	1,655,100	179,325
Special Appropriations	30	–	30
Departmental expenses			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)	347,354	376,942	(29,588)
s74 External Revenue	66,238	57,247	8,991
Expenses not requiring appropriation in the Budget year ⁴	103,138	105,410	(2,272)
Total for Outcome 1	2,351,185	2,194,699	156,486
Average staffing level (number)	1,953	1,865	88

* Full-year budget, including any subsequent adjustment made to the 2023–24 Budget at Additional Estimates and Supplementary Estimates.

⁴ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Table A.3: Expenses for Outcome 2, 2023–24

	Budget* (2023–24)	Actual expenses (2023–24)	Variation (2023–24)
Outcome 2	\$'000 A	\$'000 B	\$'000 A–B
Administered expenses			
Program 2.1: Building Skills and Capability			
Sub-Program 2.1.1: Skills Development			
Ordinary Annual Services (Supply Act No. 1, Appropriation Act Nos 1, 3 and 5)			
Australian Apprenticeship Support Network	246,392	270,255	(23,863)
Australian Apprenticeships Incentives Program	1,337,733	1,347,545	(9,812)
Australian Apprenticeships Incentives System	633,522	596,432	37,090
Skills Checkpoint for Older Workers Program	7,657	4,136	3,521
Trades Recognition Australia	68,998	63,773	5,225
Migrant Skills Incentive	7,251	1,037	6,214
Special Appropriations			
Trade Support Loans	79,167	101,418	(22,251)
Total component 2.1.1	2,380,720	2,384,596	(3,876)
Sub-Program 2.1.2: Access to Training			
Ordinary Annual Services (Supply Act No. 1, Appropriation Act Nos 1, 3 and 5)			
Skills for Education and Employment	103,979	105,446	(1,467)
Foundation Skills for Your Future Program	5,259	2,931	2,328
Foundation Skills for Your Future – Remote Community Pilots	3,047	2,850	197
Remote Training Hubs Network	2,516	–	2,516
Total component 2.1.2	114,801	111,227	3,574

Table A.3: Expenses for Outcome 2, 2023–24 (continued)

	Budget* (2023–24)	Actual expenses (2023–24)	Variation (2023–24)
	\$'000	\$'000	\$'000
Outcome 2	A	B	A–B
Sub-Program 2.1.3: Support for the National Training System			
Ordinary Annual Services (Supply Act No. 1, Appropriation Act Nos 1, 3 and 5)			
Industry Workforce Training	6,695	3,522	3,173
Integrated Information Service	896	890	6
Jobs and Skills Australia	7,565	4,148	3,417
Licensing of International VET Courses	426	427	(1)
My Skills Website	614	353	261
National Careers Institute and Ambassador	4,323	2,731	1,592
National Centre for Vocational Education Research	754	754	–
National Training System COPE	40,576	36,579	3,997
Skills Communication Campaign	6,733	6,681	52
VET Data Streamlining	15,093	8,944	6,149
VET Information Strategy	620	620	–
Jobs and Skills Councils	104,109	94,792	9,317
National Skills Passport	1,146	752	394
Total expense for sub-program 2.1.3	189,550	161,193	28,357

Table A.3: Expenses for Outcome 2, 2023–24 (continued)

Outcome 2	Budget*	Actual	Variation
	(2023–24)	expenses	(2023–24)
	\$'000	\$'000	\$'000
	A	B	A–B
Sub-program 2.1.4 – Student Identifiers Special Account			
Special account			
Unique Student Identifiers Special Account	5,792	5,792	–
Total expense for sub-program 2.1.4	5,792	5,792	–
Sub-program 2.1.5 – National Skills Agreement (NSA) COPE			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)			
Closing the Gap	717	560	157
TAFE Leadership Networks	677	–	677
VET Workforce	3,000	–	3,000
NSA Implementation	80	–	80
Total expense for sub-program 2.1.5	4,474	560	3,914
Total expense for program 2.1	2,695,337	2,663,368	31,969
Program 2.2: VET Student Loans			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)			
VET FEE-HELP (VFH) Student Redress Scheme	572	572	–
Special appropriations			
<i>VET Student Loans Act 2016</i>	456,376	366,002	90,374
Special account			
VSL Tuition Protection Fund Special Account	2,580	176	2,404
Total expenses for program 2.2	459,528	366,750	92,778
Total for Administered Outcome 2	3,154,865	3,030,118	124,747

Table A.3: Expenses for Outcome 2, 2023–24 (continued)

	Budget* (2023–24)	Actual expenses (2023–24)	Variation (2023–24)
	\$'000 A	\$'000 B	\$'000 A–B
Outcome 2			
Outcome 2 Totals by appropriation type			
Administered expenses			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)	2,610,950	2,556,730	54,220
Special Appropriations	535,543	467,420	68,123
Special Accounts	8,372	5,968	2,404
Departmental expenses			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)	250,288	252,845	(2,557)
s74 External Revenue	46,504	38,400	8,104
Special Accounts	5,201	13,750	(8,549)
Expenses not requiring appropriation in the Budget year ⁵	45,580	46,584	(1,004)
Total for Outcome 2	3,502,438	3,381,697	120,741
Average staffing level (number)	1,410	1,243	167

* Full-year budget, including any subsequent adjustment made to the 2023–24 Budget at Additional Estimates and Supplementary Estimates.

⁵ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Table A.4: Expenses for Outcome 3, 2023–24

	Budget*	Actual	Variation
	(2023–24)	expenses	(2023–24)
	\$'000	\$'000	\$'000
Outcome 3	A	B	A–B
Administered expenses			
Program 3.1: Workplace Support			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)			
Fair Entitlements Guarantee	31,744	17,571	14,173
International Labour Organization Subscription	14,804	12,993	1,811
Protected Action Ballots Scheme	1,600	643	957
Business research and innovation initiatives	500	499	1
Working Women's Centres assistance	9,655	9,655	–
Productivity, Education and Training Fund	11,688	11,688	–
Safe Work Australia member grants	1,725	1,725	–
Prohibition of Engineered Stone	2,660	2,582	78
Special Appropriations			
<i>Coal Mining Industry (Long Service Leave) Administrative Act 1992</i>	233,358	239,365	(6,007)
<i>Fair Entitlements Guarantee Act 2012</i>	278,276	221,273	57,003
Total expenses for program 3.1	586,010	517,994	68,016
Program 3.2: Workers' Compensation Payments			
Payments to corporate entities – Comcare	6,029	6,029	–
Special Appropriations			
<i>Asbestos-related Claims Act 2005</i>	27,258	27,258	–
<i>Safety, Rehabilitation and Compensation Act 1988</i>	26,359	108,913	(82,554)
Total expenses for program 3.2	59,646	142,200	(82,554)
Total for Administered Outcome 3	645,656	660,194	(14,538)

Table A.4: Expenses for Outcome 3, 2023–24 (continued)

	Budget* (2023–24)	Actual expenses (2023–24)	Variation (2023– 24)
	\$'000	\$'000	\$'000
Outcome 3	A	B	A–B
Outcome 3 Totals by appropriation type			
Administered expenses			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)	74,376	57,356	17,020
Payments to corporate entities – Comcare	6,029	6,029	–
Special Appropriations	565,251	596,809	(31,558)
Departmental expenses			
Ordinary Annual Services (Appropriation Act Nos 1, 3 and 5)	68,592	109,623	(41,031)
s74 External Revenue	11,938	16,649	(4,711)
Expenses not requiring appropriation in the Budget year ⁶	14,043	14,352	(309)
Total for Outcome 3	740,229	800,818	(60,589)
Average staffing level (number)	423	525	(102)

* Full-year budget, including any subsequent adjustment made to the 2023–24 Budget at Additional Estimates and Supplementary Estimates.

⁶ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

Appendix B – Workforce statistics

The following definitions and caveats apply to the workforce statistics content.

Headcount – the number of employees directly employed by the organisation at a point in time.

Inclusions – all employees paid through SAP payroll and employed under the *Public Service Act 1999*, regardless of leave status.

Exclusions – Secretary, inactive staff, contractors, public office holders, committee and board members and locally engaged staff.

External territories – territories of Australia which are external to the borders of Australia. Examples are Norfolk Island and the Australian Antarctic Territory. Please see <https://www.infrastructure.gov.au/territories-regions-cities/australian-territories> for further information.

Table B.1: All ongoing employees current report period, 2023–24

	Man/Male			Woman/Female		
	Full time	Part time	Total	Full time	Part time	Total
NSW	90	3	93	107	15	122
Qld	134	11	145	235	37	272
SA	113	6	119	180	48	228
Tas	15	3	18	28	10	38
Vic	97	5	102	137	30	167
WA	24	–	24	44	14	58
ACT	1,021	66	1,087	1,284	261	1,545
NT	3	–	3	14	1	15
External territories	–	–	–	–	–	–
Overseas	–	–	–	2	–	2
Total	1,497	94	1,591	2,031	416	2,447

Actual work location at 30 June 2024.

	Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
	1	–	1	–	–	–	–	–	–	216
	2	1	3	–	–	–	–	–	–	420
	–	–	–	–	–	–	–	–	–	347
	–	–	–	–	–	–	–	–	–	56
	1	–	1	–	–	–	–	–	–	270
	–	–	–	–	–	–	–	–	–	82
	2	1	3	–	–	–	–	–	–	2,635
	–	–	–	–	–	–	–	–	–	18
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	2
	6	2	8	–	–	–	–	–	–	4,046

Table B.2: All non-ongoing employees current report period, 2023–24

	Man/Male			Woman/Female		
	Full time	Part time	Total	Full time	Part time	Total
NSW	2	–	2	6	1	7
Qld	20	–	20	19	10	29
SA	22	1	23	13	6	19
Tas	–	–	–	2	1	3
Vic	8	–	8	6	1	7
WA	–	–	–	3	1	4
ACT	41	15	56	47	24	71
NT	–	–	–	2	–	2
External territories	–	–	–	–	–	–
Overseas	–	–	–	–	–	–
Total	93	16	109	98	44	142

Actual classification location at 30 June 2024.

	Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
	1	–	1	–	–	–	–	–	–	10
	–	–	–	–	–	–	–	–	–	49
	–	–	–	–	–	–	–	–	–	42
	–	–	–	–	–	–	–	–	–	3
	–	–	–	–	–	–	–	–	–	15
	–	–	–	–	–	–	–	–	–	4
	1	–	1	–	–	–	–	–	–	128
	–	–	–	–	–	–	–	–	–	2
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Total	2	–	2	–	–	–	–	–	–	253

Table B.3: Australian Public Service Act ongoing employees current report period, 2023–24

	Man/Male			Woman/Female		
	Full time	Part time	Total	Full time	Part time	Total
SES 3	1	–	1	4	–	4
SES 2	10	–	10	16	–	16
SES 1	39	–	39	52	5	57
EL 2	175	9	184	275	36	311
EL 1	501	29	530	641	152	793
APS 6	363	18	381	502	130	632
APS 5	212	16	228	312	43	355
APS 4	114	8	122	153	36	189
APS 3	78	5	83	70	12	82
APS 2	2	9	11	1	2	3
APS 1	2	–	2	5	–	5
Other	–	–	–	–	–	–
Total	1,497	94	1,591	2,031	416	2,447

Actual classification location at 30 June 2024.

	Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
	–	–	–	–	–	–	–	–	–	5
	–	–	–	–	–	–	–	–	–	26
	1	–	1	–	–	–	–	–	–	97
	1	–	1	–	–	–	–	–	–	496
	–	1	1	–	–	–	–	–	–	1,324
	1	–	1	–	–	–	–	–	–	1,014
	3	–	3	–	–	–	–	–	–	586
	–	1	1	–	–	–	–	–	–	312
	–	–	–	–	–	–	–	–	–	165
	–	–	–	–	–	–	–	–	–	14
	–	–	–	–	–	–	–	–	–	7
	–	–	–	–	–	–	–	–	–	–
Total	6	2	8	–	–	–	–	–	–	4,046

Table B.4: Australian Public Service Act non-ongoing employees current report period, 2023–24

	Man/Male			Woman/Female		
	Full time	Part time	Total	Full time	Part time	Total
SES 3	–	–	–	–	–	–
SES 2	–	–	–	–	–	–
SES 1	1	–	1	1	–	1
EL 2	2	1	3	–	1	1
EL 1	7	2	9	23	6	29
APS 6	12	–	12	12	7	19
APS 5	20	1	21	17	2	19
APS 4	31	1	32	38	14	52
APS 3	20	5	25	6	8	14
APS 2	–	6	6	1	6	7
APS 1	–	–	–	–	–	–
Other	–	–	–	–	–	–
Total	93	16	109	98	44	142

Actual classification location at 30 June 2024.

	Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	2
	–	–	–	–	–	–	–	–	–	4
	2	–	2	–	–	–	–	–	–	40
	–	–	–	–	–	–	–	–	–	31
	–	–	–	–	–	–	–	–	–	40
	–	–	–	–	–	–	–	–	–	84
	–	–	–	–	–	–	–	–	–	39
	–	–	–	–	–	–	–	–	–	13
	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
	2	–	2	–	–	–	–	–	–	253

Table B.5: Australian Public Service Act employees by full-time and part-time status current reporting period, 2023–24

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	5	–	5	–	–	–	5
SES 2	26	–	26	–	–	–	26
SES 1	92	5	97	2	–	2	99
EL 2	451	45	496	2	2	4	500
EL 1	1,142	182	1,324	32	8	40	1,364
APS 6	866	148	1,014	24	7	31	1,045
APS 5	527	59	586	37	3	40	626
APS 4	267	45	312	69	15	84	396
APS 3	148	17	165	26	13	39	204
APS 2	3	11	14	1	12	13	27
APS 1	7	–	7	–	–	–	7
Other	–	–	–	–	–	–	–
Total	3,534	512	4,046	193	60	253	4,299

Actual classification location at 30 June 2024.

Table B.6: Australian Public Service Act employment type by location current report period, 2023–24

	Ongoing	Non-ongoing	Total
NSW	216	10	226
Qld	420	49	469
SA	347	42	389
Tas	56	3	59
Vic	270	15	285
WA	82	4	86
ACT	2,635	128	2,763
NT	18	2	20
External territories	–	–	–
Overseas	2	–	2
Total	4,046	253	4,299

Actual work location at 30 June 2024.

Table B.7: Australian Public Service Act Indigenous employment current reporting period, 2023–24

	Total
Ongoing	82
Non-ongoing	7
Total	89

At 30 June 2024.

Table B.8: Australian Public Service Act employment arrangements current report period, 2023–24

	SES	Non-SES	Total
Individual s24(1) determination	95	34	129
Enterprise agreement	–	4,126	4,126
Individual flexibility arrangement	–	44	44
Total	95	4,204	4,299

Actual arrangements at 30 June 2024.

Table B.9: Australian Public Service Act employment salary ranges by classification level (minimum/maximum) current report period, 2023–24

	Minimum salary \$	Maximum salary \$
SES 3	380,000	405,600
SES 2	286,945	327,435
SES 1	222,386	283,660
EL 2 including Principal Government Lawyer	141,958	174,663
EL 1 including Senior Government Lawyer	120,636	147,778
APS 6	98,105	107,880
APS 5	87,264	93,294
APS 4	79,036	84,525
APS 3	72,658	75,678
APS 2	65,060	69,331
APS 1	55,392	60,566
Other	–	–
Minimum/maximum range	55,392	405,600

Notes:

Cadets undertaking full-time study will be paid 57% of the minimum salary that would be payable to them if they were performing practical training.

Figures reflect the salary ranges at 30 June 2024.

The department did not offer performance pay in 2023–24.

Table B.10: Australian Public Service Act employment performance pay by classification level current report period, 2023–24

	Number of employees receiving performance pay	Aggregated (sum total) of all payments made	Average of all payments made	Minimum payment made to employees	Maximum payment made to employees
SES 3	–	–	–	–	–
SES 2	–	–	–	–	–
SES 1	–	–	–	–	–
EL 2	–	–	–	–	–
EL 1	–	–	–	–	–
APS 6	–	–	–	–	–
APS 5	–	–	–	–	–
APS 4	–	–	–	–	–
APS 3	–	–	–	–	–
APS 2	–	–	–	–	–
APS 1	–	–	–	–	–
Other	–	–	–	–	–
Total	–	–	–	–	–

Table B.11: Information about remuneration for key management personnel

Name	Position title	Short-term benefits			Post-employment benefits
		Base salary	Bonuses	Other benefits and allowances	Super-annuation contributions
Natalie James	Secretary	799,039	–	34,390	118,856
Anna Faithfull	Deputy Secretary	428,848	–	1,879	61,082
Deborah Jenkins	Deputy Secretary	373,742	–	3,648	57,122
Nathan Smyth	Deputy Secretary	27,062	–	82	2,915
Martin Hehir	Deputy Secretary	220,543	–	1,639	42,271
Tania Rishniw	Deputy Secretary	301,990	–	1,469	56,397
Gregory Manning	Deputy Secretary	193,910	–	863	30,681
Totals		2,345,134	–	43,970	369,324

Notes:

Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits. There will be a difference between the total remuneration included on an individual's annual payment summary and the remuneration disclosed in the table. There will also be differences between the table and the Remuneration Tribunal determination.

The full term for key management personnel in the Department of Employment and Workplace Relations is 1 July 2023 to 30 June 2024.

Base salary includes salary paid and accrued, salary paid while on leave, annual leave accrued and taken.

Other benefits and allowances include monetary and non-monetary benefits such as provision of a car park.

Accumulation superannuation schemes (PSSap and private super funds) include employer superannuation contribution amounts. Defined benefit schemes (CSS and PSS) include the relevant Notional Employer Contribution Rate and Employer Productivity Superannuation Contribution.

Long service leave comprises the amount of leave accrued and taken in the period. It is subject to on-costs and discount factors in line with AASB 119.

Other long-term benefits		Termination benefits	Total remuneration	Term as KMP
Long service leave	Other long-term benefits			
15,372	–	–	967,657	Full term
6,881	–	–	498,690	Full term
10,062	–	–	444,574	Full term
–	–	–	30,059	Part term to 16/07/2023
(3,654)	–	–	260,799	Part term to 14/01/2024
13,775	–	–	373,631	Part term from 19/09/2023
7,968	–	–	233,422	Part term from 15/01/2024
50,404	–	–	2,808,832	

Table B.12: Information about remuneration for senior executives

Total remuneration bands	Number of senior executives	Short-term benefits		
		Average base salary \$	Average bonuses \$	Average other benefits and allowances \$
\$0–\$220,000	53	101,608	–	937
\$220,001–\$245,000	7	201,071	–	1,384
\$245,001–\$270,000	28	217,086	–	1,354
\$270,001–\$295,000	16	240,401	–	1,833
\$295,001–\$320,000	14	259,459	–	1,403
\$320,001–\$345,000	11	263,321	–	1,320
\$345,001–\$370,000	8	300,383	–	1,520
\$370,001–\$395,000	3	315,426	–	1,914
\$395,001–\$420,000	1	322,726	–	1,364
\$420,001–\$445,000	1	329,094	–	1,879
\$445,001–\$470,000	1	279,529	–	97,576
\$545,001–\$570,000	1	274,526	–	197,679

Notes:

This table includes all substantive SES employed by the department during the period and those employees acting in SES positions for at least 3 continuous months.

Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits. This means there is a difference between the total remuneration included on an individual's annual payment summary and the remuneration disclosed in this table.

Base salary includes salary paid and accrued, salary paid while on leave, annual leave accrued and temporary performance allowances.

Other benefits and allowances include monetary benefits and non-monetary benefits such as provision of a car park, overseas posting allowances and departmental FBT.

Accumulation superannuation schemes (PSSap and super choice funds) include employer superannuation contribution amounts. Defined benefit schemes (CSS and PSS) include the relevant Notional Employer Contribution Rate and Employer Productivity Superannuation Contribution.

Long service leave comprises the amount of leave accrued and taken for the period. It is subject to on-costs and discount factors in line with AASB 119.

The printed version of DEWR's 2022–23 Annual Report incorrectly labelled table B.12 as 'Information about remuneration for other highly paid staff'. Table B.12 should have been labelled 'Information about remuneration for senior executives'. This table was labelled correctly in DEWR's 2022–23 Annual Report published on the government's [Transparency Portal](#).

Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Average superannuation contributions \$	Average long service leave \$	Average other long-term benefits \$	Average termination benefits \$	Average total remuneration \$
16,234	1,335	–	405	120,519
30,264	(2,387)	–	–	230,332
34,540	4,537	–	–	257,517
38,770	3,681	–	–	284,685
44,654	583	–	–	306,099
41,731	8,173	–	17,890	332,436
50,676	8,318	–	–	360,897
53,793	13,029	–	–	384,162
57,147	19,837	–	–	401,074
56,320	46,328	–	–	433,622
78,316	10,805	–	–	466,227
59,944	16,166	–	–	548,315

Table B.13: Information about remuneration for other highly paid staff

Total remuneration bands	Number of senior executives	Short-term benefits		
		Average base salary \$	Average bonuses \$	Average other benefits and allowances \$
\$270,001–\$295,000	1	237,380	–	981

Notes:

This table includes holders of public office paid by the department.

Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits. This means there is a difference between the total remuneration included on an individual's annual payment summary and the remuneration disclosed in this table.

Base salary includes salary paid and accrued, salary paid while on leave, annual leave accrued and temporary performance allowances.

Other benefits and allowances include monetary benefits and non-monetary benefits such as provision of a car park.

Accumulation superannuation schemes (PSSap and super choice funds) include employer superannuation contribution amounts.

Defined benefit schemes (CSS and PSS) include the relevant Notional Employer Contribution Rate and Employer Productivity Superannuation Contribution.

Long service leave comprises the amount of leave accrued and taken for the period. It is subject to on-costs and discount factors in line with AASB 119.

Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Average superannuation contributions \$	Average long service leave \$	Average other long-term benefits \$	Average termination benefits \$	Average total remuneration \$
28,531	6,147	–	–	273,038

Appendix C – Annual Child Safety Statement

The department is committed to ensuring the safety and wellbeing of children and young people. Our focus is to promote and maintain a culture that upholds the rights, interests and needs of children and does not permit or tolerate child abuse, neglect or exploitation.

The department recognises the shared responsibility of all employees to keep children and young people safe and commits to protecting and safeguarding children and young people by:

- creating policies and procedures that protect children and young people
- ensuring all staff are aware of the policies and procedures and comply with them
- creating conditions that reduce the likelihood of harm to children and young people
- regularly undertaking risk assessments of all child safety risks and acknowledging and managing any child safety incidents effectively
- ensuring compliance with the Commonwealth Child Safe Framework
- adopting and implementing the National Principles for Child Safe Organisations.

Department's interaction with children and young people

The department's operations may directly or indirectly involve children in limited settings.

These include:

- events and exhibitions where children and young people may visit departmental stands, displays and booths, including events on departmental premises (for example, Careers Expos; National Careers Week activities; Local Jobs Expos; Australian Government Employment Facilitators, Regional Workforce Transition Officers and Employer Liaison Officers engagement activities)
- video recording or photography of children and young people at educational institutions, departmental or portfolio-related events, or pre-arranged locations for promotional products
- site visits to locations where children or young people may be present (for example, childcare centres)
- receiving a complaint that may directly or indirectly involve a child or young person through the department's complaints mechanisms.

Annual risk assessment and mitigation

The department completed its annual child safe risk assessment. The assessment determined that the overall level of risk for the department is low.

The assessment identified that there are measures in place to minimise the risk to children or young people who have contact with, or are affected by, the work of the department.

The department will continue to address and mitigate identified risks, including implementing identified risk treatments.

Compliance with the Commonwealth Child Safe Framework

There are 4 requirements under the Child Safe Framework:

1. Undertake risk assessments annually in relation to activities of the entity, to identify the level of responsibility for, and contact with, children, evaluate risks to child safety, and put in place appropriate strategies to manage identified risks.
2. Establish and maintain a system of training and compliance, to make staff aware of, and compliant with, the Framework and relevant legislation.
3. Adopt and implement the National Principles for Child Safe Organisations.
4. Publish an annual statement of compliance with the Framework, including an overview of the entity's child safety risk assessment (conducted under Requirement 1).

The department has demonstrated compliance with these requirements by:

- developing and reviewing enterprise-wide risk assessments and ensuring all divisions assess child safety risks as part of their divisional plans
- providing a training package developed by the National Office for Child Safety for all departmental staff to complete as part of mandatory training
- implementing and monitoring additional compliance measures for staff undertaking child-related work, including further child safety training and a mandatory requirement to obtain a valid Working with Children Check/Working with Vulnerable People Check before commencing child-related work
- launching the DEWR Child Safe Policy in October 2023, which details the departments commitment to child safety, the responsibilities of staff, and the promotion of child safe behaviours by staff and in funding arrangements with third parties
- communicating to all staff to launch and promote National Child Protection Week
- collating child safe material and resources on the department's internal website to support staff implementing child safe processes and practices in their work areas.

The department is committed to exercising continuous efforts to be a child safe organisation. We are planning to improve staff awareness of the department's child safe policy and obligations and ensure child safety clauses are included in procurement and grant documents for funded third parties, where required.

Appendix D – Activities funded to assist people to obtain and maintain paid work

This appendix provides information about employment programs supported, whether in full or in part, by section 1062A of the *Social Security Act 1991* (Cth) from 1 July 2023 to 30 June 2024.

Table D.1: Total amounts paid under arrangements or grants, 2023–24

Program	Instruments made pursuant to s 1062A of the <i>Social Security Act 1991</i>	Total actual expenses		
		2023–24 \$'000	2022–23 \$'000	2021–22 \$'000
Outcome 1 (Employment and Workforce) programs				
Workforce Australia		1,223,255	1,018,127	3,249
Workforce Australia		1,036,186	892,782	113
Work for the Dole		6,585	4,054	–
Labour Market Support Stream		–	–	–
Harvest Trail Services and Harvest Trail Information Service		4,780	4,156	–
Launch Into Work		634	–	–
Workforce Australia – Self-Employment Assistance		142,252	101,233	3,136
Norfolk Island Employment Services		182	–	–
Broome Employment Services		2,018	–	–
Yarrabah Employment Services		770	996	–
Employability Skills Training		21,305	7,610	–
Career Transition Assistance		8,543	7,295	–
Real Jobs, Real Wages		–	–	–
WorkFoundations		–	–	–
jobactive*		154	225,896	1,508,306
jobactive		144	223,252	1,455,671
Work for the Dole		–	509	13,792
Launch Into Work		–	88	236
Norfolk Island Employment Services		–	182	182
Yarrabah Employment Services		–	1,022	1,013

Table D.1: Total amounts paid under arrangements or grants, 2023–24 (continued)

Program	Instruments made pursuant to s 1062A of the <i>Social Security Act 1991</i>	Total actual expenses		
		2023–24 \$'000	2022–23 \$'000	2021–22 \$'000
Relocation Assistance to Take Up a Job		10	(34)	1,765
Employability Skills Training		–	567	27,057
Career Transition Assistance		–	8,589	310
Local Jobs Program		30,062	29,111	23,147
Local Jobs Program		30,062	29,111	23,147
ParentsNext		83,490	116,619	111,089
ParentsNext		83,490	116,619	111,089
Supporting Worker Transition Through Energy System Changes		–	–	–
Skilling the Clean Energy Workforce Program		–	–	–
Time to Work		3,702	3,295	3,134
Time to Work Employment Service		3,702	3,295	3,134
Transition to Work		291,800	216,814	208,945
Workforce Australia – Transition to Work		291,675	216,814	208,945
Employability Skills Training		125	–	–
Y Careers		6,080	3,800	–
Y Careers		6,080	3,800	–
First Nations Prison to Employment Program		–	–	–
National Indigenous Employment and Training Alliance**		–	–	–

Table D.1: Total amounts paid under arrangements or grants, 2023–24 (continued)

Program	Instruments made pursuant to s 1062A of the <i>Social Security Act 1991</i>	Total actual expenses		
		2023–24 \$'000	2022–23 \$'000	2021–22 \$'000
Outcome 2 (Skills and Training) programs				
Australian Apprenticeship Support Services		270,255	255,109	305,863
Australian Apprenticeship Support Services		254,720	249,764	305,863
Supporting women in male dominated apprenticeships		15,535	5,345	–
Australian Apprenticeships Incentives Program		1,347,546	3,663,995	3,795,837
Australian Apprenticeships Incentives Program		150,072	450,460	878,646
Coronavirus Economic Response – Assistance For Apprentices and Trainees		1,197,474	3,213,535	2,917,191
Australian Apprenticeships Incentive System		596,432	82,194	–
Australian Apprenticeships Incentive System		596,432	82,194	–
Skills Checkpoint For Older Workers Program		4,136	4,574	4,296
Skills Checkpoint For Older Workers Program		4,136	4,574	4,296
Foundation Skills For Your Future Program		2,931	2,852	4,125
Foundation Skills For Your Future Program		2,931	2,852	4,125
Industry Training Hubs		(111)	7,223	3,167
Industry Training Hubs		(111)	7,223	3,167
Commonwealth Scholarship Program for Young Australians		–	(128)	4,593
Commonwealth Scholarship Program for Young Australians		–	(128)	4,593
National Training System – Commonwealth Own Purpose Expenditure Program		36,579	43,602	29,165
National Training System – Commonwealth Own Purpose Expenditure Program		34,252	41,554	27,252
Reading Writing Hotline		1,175	1,119	1,119
Australian Training Awards		1,151	929	794

Table D.1: Total amounts paid under arrangements or grants, 2023–24 (continued)

Program	Instruments made pursuant to s 1062A of the <i>Social Security Act 1991</i>	Total actual expenses		
		2023–24 \$'000	2022–23 \$'000	2021–22 \$'000
Building Women's Careers		–	–	–
Building Women's Careers		–	–	–
National Careers Institute		2,835	13,953	12,219
National Careers Institute Grants Program (Your Career)		987	12,757	11,717
School Leaver Program		194	–	–
National Careers Institute – Digital Platform (Your Career)		1,635	1,120	371
School Leavers Information Service		19	76	131
Industry Workforce Training Program		3,633	17,909	34,646
Industry Workforce Training Program		1,490	16,911	32,622
WorldSkills Australia		1,938	998	1,834
Adult Learners Week		205	–	200
Skills For Education and Employment Program		105,446	83,646	89,301
Skills For Education and Employment Program		105,446	83,646	89,301
MySkills Website		353	575	543
MySkills Website		353	575	543
Integrated Information Service for Australian Apprenticeships		890	1,743	2,188
Integrated Information Service for Australian Apprenticeships		890	1,743	2,188
Mid-Career Checkpoint		–	9,341	2,062
Mid-Career Checkpoint		–	9,341	2,062
Migrant Skills Incentive		1,037	328	3,742
Skills Assessment Pilots		1,037	328	3,742

Table D.1: Total amounts paid under arrangements or grants, 2023–24 (continued)

Program	Instruments made pursuant to s 1062A of the <i>Social Security Act 1991</i>	Total actual expenses		
		2023–24 \$'000	2022–23 \$'000	2021–22 \$'000
Other				
Industry Specialist Mentoring for Australian Apprentices		–	–	–
Jobs and Education Data Infrastructure		–	–	–
National Digital Apprenticeships Portal		–	–	–
Aboriginal Community Controlled Trainer and Assessor Workforce Program		560	–	–
Digital Skills Cadetship Trial		–	–	–
VET System Improvements		–	–	–
Subtotal Outcome 1		1,638,542	1,613,662	1,857,870
Subtotal Outcome 2		2,372,523	4,186,588	4,288,015
Total		4,011,065	5,800,250	6,145,885

Notes:

- * jobactive ceased on 30 June 2022. The transactions from 30 June 2022 onwards are mainly legacy outcome payments which have no time limit for claims, payment recoveries and bad debt written off.
- ** National Indigenous Employment and Training Alliance does not have any administered funding. Its funding is solely departmental.
- *** Figures reported in the table for any financial year reflect the expenditure at the date of the extraction of the data. It is possible that subsequent updates to the expenditure may mean that reporting done at an earlier or later point-in-time may result in slightly different figures being reported.



Appendix E – Annual Report of the Australian Apprenticeship Support Loans program

Overview

The Australian Government's Australian Apprenticeship Support Loans program (formerly the Trade Support Loans program) provides Australian apprentices with access to an income-contingent loan over the course of their Australian Apprenticeship. It supports the government's commitment to deliver improved productivity and competitiveness to the Australian economy by ensuring there are highly skilled individuals in areas of skills shortage.

The program provides financial support to eligible Australian apprentices to help with expenses associated with living, learning and completing an Australian Apprenticeship, supporting them to complete their qualification.

A person wishing to apply for and receive an Australian Apprenticeship Support Loan must meet the qualification and payability criteria, as set out in the *Australian Apprenticeship Support Loans Act 2014*, *Australian Apprenticeship Support Loans Rules 2023*, and *Australian Apprenticeship Support Loans Program Guidelines*.

In summary, the qualification criteria a person must meet are:

- be an Australian resident
- be undertaking a qualifying apprenticeship
- have provided their tax file number
- meet any other conditions prescribed in the *Australian Apprenticeship Support Loans Rules 2023*.

The payability criteria a person must meet are:

- meet the qualification criteria
- be undertaking a qualifying apprenticeship for the whole of the instalment period
- apply for Australian Apprenticeship Support Loans on or before the final day of an instalment period (when an application or opt-in form is submitted, an application is taken to have been made for 6 instalments of Australian Apprenticeship Support Loans).

A 'qualifying apprenticeship' is an apprenticeship leading to a qualification that:

- is at level 3 (Certificate III), level 4 (Certificate IV), level 5 (Diploma) or level 6 (Advanced Diploma) in the Australian Qualifications Framework
- is included on the National Register of Vocational Education and Training (www.training.gov.au)
- is leading to an occupation specified on the Australian Apprenticeships Priority List.

The Australian Apprenticeships Priority List is the list determined under subsection 105(1) of the *Australian Apprenticeship Support Loans Act 2014*. The occupations specified in the list all fall within the following Australian and New Zealand Standard Classification of Occupations (ANZSCO) major groups: Technicians and Trades Workers, and Community and Personal Service Workers.

The Trade Support Loans program was renamed to the Australian Apprenticeship Support Loans program following the passage of the *Trade Support Loans Amendment Act 2023* on 9 August 2023, which took effect from 1 January 2024.

Governance

The Australian Apprenticeship Support Loans program is legislated under the *Australian Apprenticeship Support Loans Act 2014*.

Two legislative instruments are in place to administer the program:

- **Australian Apprenticeship Support Loans Rules 2023**, which provide for matters relating to qualification for the Australian Apprenticeship Support Loans program, granting loans, application forms and other matters
- **Australian Apprenticeships Priority List**, which is a list of occupations for which, in the opinion of the Minister for Skills and Training, skilled persons are a priority.

The Department of Employment and Workplace Relations delivers the Australian Apprenticeship Support Loans program jointly with contracted Apprentice Connect Australia providers and the Australian Taxation Office.

Operation of the program

An Australian apprentice (apprentice or trainee) can apply to receive Australian Apprenticeship Support Loan instalments by completing an Australian Apprenticeship Support Loans application in the Apprenticeships Data Management System (ADMS) of the Department of Employment and Workplace Relations.

Apprentice Connect Australia providers are able to assist Australian apprentices with accessing ADMS and completing and submitting their application. The power of the Secretary of the Department of Employment and Workplace Relations to grant an application for an Australian Apprenticeship Support Loan has been delegated to individuals holding the position of Commonwealth Contract Officer in an Apprentice Connect Australia provider. This requires the Commonwealth Contract Officer to be satisfied that eligibility and payability criteria have been met.

Monthly instalment amounts are calculated based on a 'lifetime limit', which is the amount set by the *Australian Apprenticeship Support Loans Act 2014* on 1 July 2017 and indexed in line with the Consumer Price Index on 1 July each year. Australian apprentices who successfully complete their Australian Apprenticeship receive a 20% discount on their loan balance.

Australian Apprenticeship Support Loan payment rates

The Australian Apprenticeship Support Loans lifetime limit was \$24,492 for 2023–24. The corresponding yearly and monthly instalment rates for 2023–24 are shown in Table E.1.

Table E.1: Australian Apprenticeship Support Loan payment rates, 2023–24

Apprentice year	Proportion of lifetime limit	Yearly rate (\$)	Monthly instalment rate (\$)
First	40%	9,797	816.41
Second	30%	7,348	612.31
Third	20%	4,898	408.20
Fourth	10%	2,449	204.10

Performance information

Between 1 July 2014 and 30 June 2024, the Department of Employment and Workplace Relations:

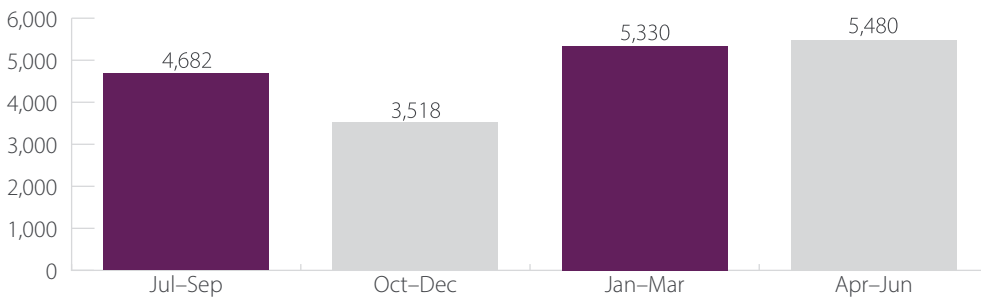
- approved 194,617 Australian Apprenticeship Support Loan applications
- processed \$1.82 billion in payments to eligible Australian apprentices.

In 2023–24, the Department of Employment and Workplace Relations:

- approved 19,010 Australian Apprenticeship Support Loan applications
- applied a completion discount for 11,583 Australian apprentices who successfully completed.

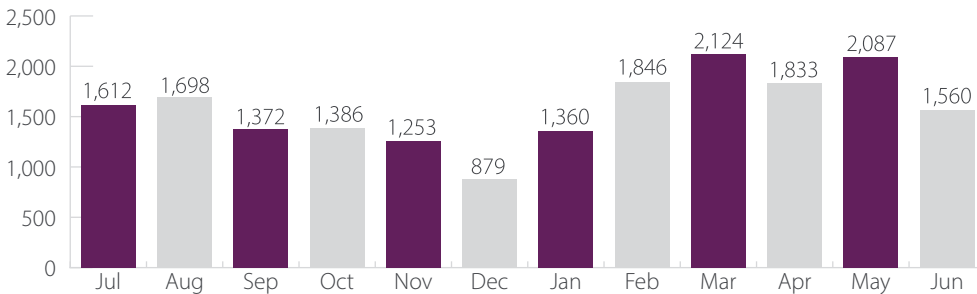
Figures E.1 to E.6 provide additional detail on program performance in 2023–24.

Figure E.1: Number of successful Australian Apprenticeship Support Loan applications received by quarter, 2023–24



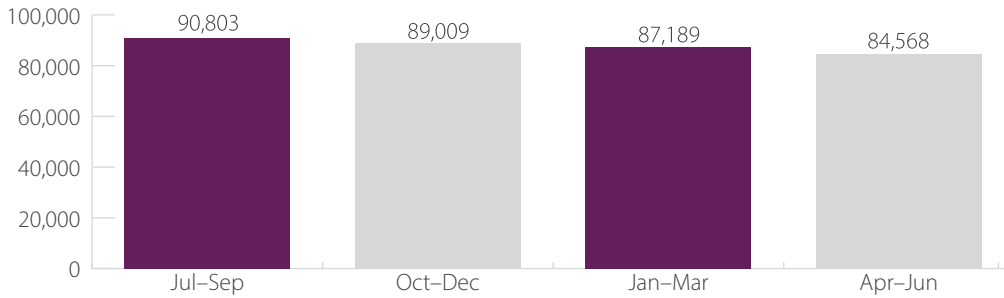
Data source: ADMS as at 1 July 2024.

Figure E.2: Number of successful Australian Apprenticeship Support Loan applications received by month, 2023–24



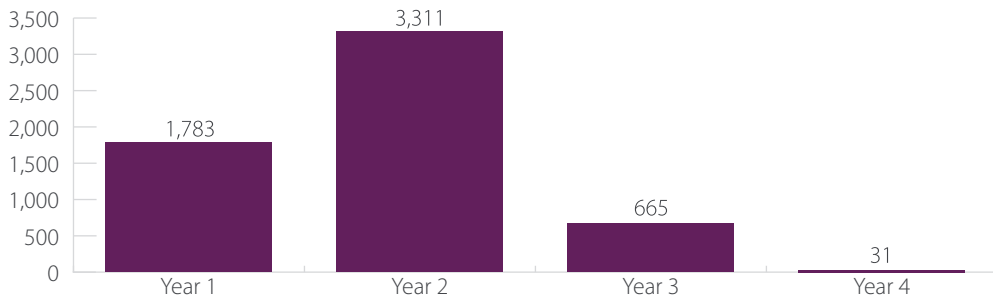
Data source: ADMS as at 1 July 2024.

Figure E.3: Number of Australian Apprenticeship Support Loan payments made by quarter, 2023–24



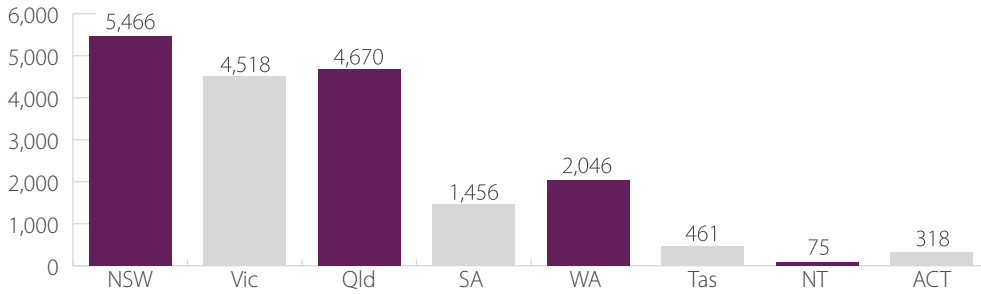
Data source: ADMS as at 1 July 2024.

Figure E.4: Number of successful Australian Apprenticeship Support Loan applications received by apprenticeship stage, 2023–24



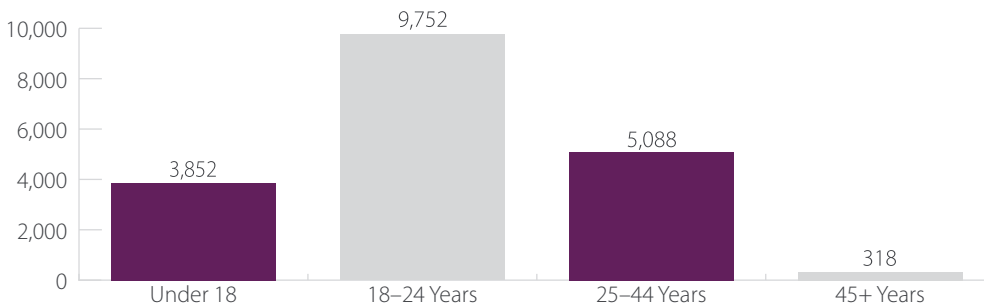
Data source: ADMS as at 1 July 2024.

Figure E.5: Number of successful Australian Apprenticeship Support Loan applications received by apprentice jurisdiction, 2023–24



Data source: ADMS as at 1 July 2024.

Figure E.6: Number of successful Australian Apprenticeship Support Loan applications received by apprentice age, 2023–24



Data source: ADMS as at 1 July 2024.

Appendix F – Annual Report of the Student Identifiers Registrar

About the Unique Student Identifier

The Unique Student Identifier (USI) is a strategic initiative aimed at enhancing the educational landscape by providing a streamlined and comprehensive approach to managing student records. Since its introduction in 2015, over 15 million USIs have been created and the initiative continues to expand, with more than 3,600 education or training providers and vocational education and training (VET) or higher education related entities using the system.

Students need a USI if they are studying nationally recognised VET; if they are in higher education and needing assistance from the Higher Education Loan Program or enrolling in a Commonwealth supported place; or if they are a higher education student graduating.

The USI is a linkage key, creating more accurate data on vocational education enrolments, training completion and higher education commencements. In this way it can support targeted policy making and resource allocation by the Commonwealth, state and territory governments.

Authorising legislation

The *Student Identifiers Act 2014* provides for a Commonwealth statutory office holder, the Student Identifiers Registrar, to oversee the implementation and management of the USI nationally. The Registrar's functions include:

- assigning and verifying student identifiers
- preparing a student's authenticated transcript
- enabling students to give third parties access to their transcript
- protecting students' personal information from unauthorised access or misuse.

The Registrar is appointed on a full-time basis for up to 5 years by the Commonwealth Minister for Skills and Training following consultation with equivalent ministers in each state and territory. Mr Glen Watson was acting Student Identifiers Registrar from 1 July 2023 until the appointment of the Registrar, Mr Craig Ward, who commenced on 15 January 2024.

The Registrar is assisted by employees from the Department of Employment and Workplace Relations, and by contractors. On 30 June 2024, there were a total of 70 staff supporting the Registrar.

The Registrar manages the Student Identifiers Special Account. The account is a special account for the purposes of the *Public Governance, Performance and Accountability Act 2013*. The appropriation for the 2023–24 financial year was \$8.331 million and the total spend was \$7.541 million.

This report is prepared in compliance with section 51 of the *Student Identifiers Act 2014*.

Registrar overview

Over the past year we have continued to provide a simple and secure customer service while also delivering significant progress for the USI initiative, marked by widespread adoption, enhanced features and strategic initiatives focused on risk management, data analytics and stakeholder engagement. Over 15.6 million USIs have been created since commencing, including 1.2 million this reporting year, across all Australian education and training institutions, from VET to higher education. Campaigns to increase awareness have seen a significant increase in VET transcript views and downloads, up more than 29% on the previous year.

Customer satisfaction and feedback, driven by our dedicated team, continue to place USI services at the leading edge of Australian Government services, through both our digital and customer call centre channels.

Continuous improvement and building trust

We continue to focus on building our brand and trust at every opportunity through clear communication across multiple channels. Regular updates to students and stakeholders regarding changes, improvements and new features of the USI system help our students and stakeholders remain engaged and continue to support it as a trusted platform.

In December 2023, the USI system was onboarded to myGov. The uptake since its introduction has seen steady growth to over 200,000 active users by June 2024. Students who wish to can now access government services from one place, including linking their USI account to their myGov account.

The link provides direct access to a student's USI and their VET transcript via a single login. Benefits also include removing the need for these students to retrieve forgotten USIs or reset USI account passwords online or via the USI contact centre.

Risk-based and data-driven regulation

A renewed focus on further developing a positive risk culture where staff of all levels understand and appropriately manage risk in their daily work has initiated changes such as strengthening our verifiable identity document requirements and improving our data breach escalation process and procedures.

The collection of comprehensive operational data has enabled us to identify patterns, trends and potential issues. This analysis has enabled evidence-based decision making which has informed our key performance indicators, ensuring we continue to align with customer expectations across our services.

Collaboration and engagement

The Office of the Student Identifiers Registrar (OSIR) continues regular consultation with a wide range of stakeholders through scheduled meetings and internal and external reference groups. Our USI outreach program provided opportunities across the states and territories to learn the value of the USI, through events, conferences and many targeted campaigns throughout the year.

We have partnered closely with the Department of Education for the expansion of the USI into the schools sector, scheduled to commence in 2025. We have worked together with states, territories and school authorities to ensure they are informed and can provide feedback to influence the final solution, in readiness for its rollout.

The future outlook is promising, with opportunities for further expansion into schools and technological innovation that ensures the USI continues to play a crucial role in Australia's education and training system.

Craig Ward

Student Identifiers Registrar

2023–24 at a glance



1.2 million new USIs



15.6 million total USIs as at 30 June 2024



2 million transcript views/downloads
(29% increase*)



35,600 USIs created using Digital Identity
bringing the total to **111,300**



7,400 USI accounts accessed using
Digital Identity



9.6 million self-service transactions



193,000 calls handled (14,241 more calls*)



81,000 online help requests actioned



56 seconds call average speed of answer
(51 seconds faster*^)



0 notifiable data breaches reported to Office
of the Australian Information Commissioner*

* Compared to 2022–23 data

^ Based on daily averages

USI mission statement

The infographic features four colored quadrants surrounding a central grey circle. The top-left quadrant is purple with an icon of two people and the text 'Know our market'. The top-right quadrant is dark blue with a shield icon and the text 'Deliver a simple and secure customer experience'. The bottom-left quadrant is dark grey with a person wearing a headset icon and the text 'Innovate to improve our USI customer experience and do our work more efficiently'. The bottom-right quadrant is teal with a classical building icon and the text 'Support the Government and through it the nation'. The central grey circle contains a gear and lightbulb icon and the text 'Enable and inspire team USI to take ownership and do its best work'.

Know our market

Deliver a simple and secure customer experience

Innovate to improve our USI customer experience and do our work more efficiently

Support the Government and through it the nation

Enable and inspire team USI to take ownership and do its best work

Mission statement

Your lifelong education number

 Australian Government

 Unique Student Identifier

Performance information

GOAL 1: KNOW OUR MARKET

KPI: we know who our customers are and what they need from us

Directly engaged with our target audience:

- Surveyed over 114,500 customers to rate our service via phone, portal and webpage.
- Attended 15 student career expos and 7 industry forums:
 - › promoting the USI to over 170,000 students in high school, higher education and VET sectors
 - › connecting with over 4,000 industry representatives
 - › gaining 104 direct leads
 - › gaining 4,896 new social media followers, reaching 4.727 million accounts and achieving 10,852 engagements with 272 customers contacting us with questions.
- Sent 14 electronic direct marketing messages on the USI to over 104,000 recipients with an average open rate of 45%.

Collaborated with key stakeholders:

- *Where to Next?* magazine, published by Careers Event, reached 26,200 students in Brisbane, Townsville, Mackay and Darwin.
- Developed targeted information for career advisors as a resource for students.
- Reached over 295,000 people through feature articles in resources by VELG, the National Careers Institute, Study Assist, and the Australian Centre for Career Education.
- Career Advisers Association of New South Wales and Australian Capital Territory Facebook post about the USI reached 1,500 followers.
- Career Council of Australia included the USI logo on their website during National Careers Week generating 9,600 impressions.

Delivered targeted campaigns

- Promoted USI VET transcript by:
 - › creating a campaign pack for 30 key stakeholders from various industries, including registered training organisations, TAFEs, healthcare and community services, and trades and services
 - › distributing information via Department of Employment and Workplace Relations, TAFE SA, VELG, VET Development Centre, Association of Independent Schools) and Australian Institute of Interpreters and Translators electronic news, reaching over 102,000 people and gaining 1,454 impressions, 4,622 opens, 910 clicks and 232 website hits
 - › promoting it on Instagram and Snapchat, achieving 778,195 impressions, 82,030 video views and 744 visits to the VET transcript landing page, resulting in a 12% increase in VET transcript downloads and a 10% increase in views.
- Promoted USI to school leavers via:
 - › more than 420,000 impressions directed to our website through external application and course search webpages
 - › online publications and direct emails with the Victorian Tertiary Admissions Centre, Queensland Tertiary Admission Centre (QTAC), South Australian Tertiary Admissions Centre (SATAC), Tertiary Institutions Service Centre and Universities Admission Centre (UAC), reaching 12,087
 - › QTAC with 51,500 copies sent to 727 schools, 18,000 page views, 255 clicks, and 7,000 impressions
 - › direct communications with 9,742 Year 12 students
 - › featuring in a guide distributed to 23,000 schools across South Australia and the Northern Territory via SATAC

- > a feature in the UAC Steps for Uni for Years 11 and 12 and Steps for Uni for Year 10 magazines, distributed to 129,000 people
- > social media generating over 2.5 million impressions with a reach of 117,598, and over 19,000 views of the Get a USI webpage. Total activity represented 14,000 more views on the website in comparison to the same time in the previous year
- > the Career Industry Council of Australia, reaching 6,287, resulting in 3,516 impressions with combined click rate of over 25%.

GOAL 2: DELIVER A SIMPLE AND SECURE CUSTOMER EXPERIENCE

What we did

To reduce customer effort, we changed our processes and:

- Improved our data breach escalation process and procedures:
 - > students can now link their USI to their myGov account.
- Strengthened our verifiable identity document requirements for creating a USI and updating personal details.

KPI: SPEED OF SERVICE

- 🕒 **TARGET:** Average speed to answer does not exceed **2 minutes and 30 seconds**
- ✅ **ACHIEVEMENT:** Average is **56 seconds**

KPI: CUSTOMER SATISFACTION

- 🕒 **TARGET:** 85% of *callers* surveyed are satisfied with our service*
- ✅ **ACHIEVEMENT:** 89.2% of respondents gave us 5 out of 5 stars

* 86,117 customers took our post-call survey.

- 🕒 **TARGET:** 85% of customers using the *USI Portal* are satisfied (based on 4 and 5 star rating)*

- ❌ **ACHIEVEMENT:** 81% of users are satisfied with their USI Portal experience

* 2,353 customers responded via the portal survey upon successful creation or location of their USI.

- 🕒 **TARGET:** 90% of users are satisfied with their *USI website* experience (yes/no rating)*

- ❌ **ACHIEVEMENT:** 78.6% of users are satisfied with their USI website experience

* 26,128 customers provided feedback via the website feedback question.

KPI: THE USI REGISTRY SYSTEM SUPPORTS SELF-SERVICE

- 🕒 **TARGET:** 90% of transactions are self-service
- ✅ **ACHIEVEMENT:** 97.24%

KPI: THE USI REGISTRY SYSTEM IS HIGHLY AVAILABLE

- 🕒 **TARGET:** 99% of the time the Student Portal is available and operational
- ✅ **ACHIEVEMENT:** 99.88%

KPI: NUMBER OF DATA BREACHES

- 🕒 **TARGET:** 0 reportable data breaches*
- ✅ **ACHIEVEMENT:** 0 reportable breaches

* Reportable data breaches are those that may cause serious harm to an individual and therefore must be reported to the Office of the Australian Information Commissioner.

KPI: STAFF PROTECT STUDENTS' PERSONAL INFORMATION

- 🕒 **TARGET:** 100% of staff are trained in, and aware of, their privacy obligations

ACHIEVEMENT:

- ✅ 100% of staff completed mandatory privacy, security, and fraud awareness training
- ✅ 100% of staff completed data breach training in accordance with OAIC requirements

GOAL 3: SUPPORT THE GOVERNMENT AND THROUGH IT THE NATION

KPI: WE SUPPORT AND ENABLE GOVERNMENT POLICY

What we did

Collaborated

- Provided data for the Longitudinal Surveys of Australian Youth and the 2024 National Student Outcomes Survey to the National Centre for Vocational Education Research (NCVER).

- Partnered with the Department of Education and worked closely with states, territories and schools' authorities for the expansion of USI into schools in 2025.
- Engaged with key stakeholders in response to the Australian Government announcement and consultation phase for a National Skills Passport.
- Provided historical data to the NSW Department of Education for the Pathways Program.
- With Services Australia, enhanced myGov functionality for USI users.

Were responsive

- Granted USI exemptions to:
 - > 80 onshore VET students
 - > 22 onshore higher education students
 - > 30 offshore VET students
 - > 306 offshore higher education students.
- Provided 406 international students with confirmation of automatic exemption from the USI as per the Student Identifiers (Higher Education Exemptions) Instrument.
- Processed 25 compliance requests for information about 280 individuals for 13 law enforcement or regulatory agencies.
- Granted exemptions to 45 applicants with a genuine privacy objection to being assigned a USI.
- Analysed over 2,500 evidence of identity forms enabling students who did not have identity documents to create a USI.

Maintained policy and clarified the USI Initiative

- Developed a suite of policy documents to strengthen our identity requirements when creating a USI and updating personal details.
- Reviewed evidence of identity forms for incarcerated people to identify gaps and add further improvements.

GOAL 4: INNOVATE TO IMPROVE OUR USI CUSTOMER EXPERIENCE AND DO OUR WORK MORE EFFICIENTLY

KPI: WE ARE OPEN TO NEW WAYS OF DOING THINGS

What we did

Improved services

- Improved website content and internal resources on verifiable identification documents and alternative identification options.
- Developed a resource on creating a USI, updating personal details and USI VET transcripts to assist education and training providers supporting students with special or unusual circumstances.
- Informed education and training providers on privacy awareness, terms and conditions and privacy notices required when creating a USI on behalf of a student.
- Developed a new Quality Assurance Framework to improve performance, customer satisfaction and efficiency.
- Reviewed induction and training to improve efficiency, quality of service and support.

Through the Registry System

- Transitioned 100% of organisations to the new Web Services 5.
- Improved functionality through 6 system releases.
- Introduced new expanded responses for students using Medicare and Centrelink concession cards as verifiable identification when creating or updating their USI details.
- Improved the Student Portal login through myGovID.

Were responsive

- Enhanced our technology to improve staff productivity and provide customers a seamless experience.

GOAL 5: ENABLE AND INSPIRE TEAM USI TO TAKE OWNERSHIP AND DO ITS BEST WORK

KPI: OUR CULTURE SUPPORTS STAFF

What we did

Invested in staff development

- Invested in leadership and plain English training for staff.
- Created tools to assist supervisors to improve staff capabilities and growth to better performance for use in performance assessment discussions.
- Redefined the roles of senior staff in the national contact centre to improve the relationship between staff and their immediate supervisor by increasing the quality and regularity of engagement.

Engaged staff in activities and initiatives

- Participated in Australia's Biggest Morning Tea and Pride month.
- Introduced Mates March, team walks and staff highlight editorials to advance culture.
- Acknowledged efforts and successes and shared future strategy with all staff at an event that 87% of those surveyed reported as informative and 100% as enjoyable.

Culture Statement



Trust

We have a firm belief in one another to be reliable, truthful and capable.



Learning

We learn from the past to prepare for our future.



Working together

Even when working alone we are working together to support our mission statement.



Transparent communication

Everyone has a voice and we know the 'why' behind decisions.

KPI: WE ARE A GOOD PLACE TO WORK

TARGET: 100% of staff report role clarity, support, and a line of sight to our customers

Table F.1: Goal 5 performance measures, 2023–24

Achievement	Annual average strongly/agreed*
I understand what is expected of me and my current role	97%
I understand how my job contributes to the customer experience	95%
I believe the USI team has a strong privacy culture	97%
I know who to ask if I need help with any aspects of my current role	100%
I have the necessary resources I need to perform my duties	84%
I feel that my manager sees my wellbeing as a priority	97%
I feel that my ideas are welcome	87%
I understand the link between my job and the USI mission statement	92%
I have discussed my learning and development needs with my manager	89%

* Staff are surveyed bi-annually in September and March.

Appendix G – Annual Report of Jobs and Skills Australia

This report provides information about the performance of the functions of Jobs and Skills Australia (JSA) under the *Jobs and Skills Australia Act 2022* (the JSA Act) and the exercise of the Commissioner's powers during 2023–24.

About Jobs and Skills Australia

On 16 November 2022 JSA was formally established, with an amendment to the JSA Act in August 2023 transitioning JSA to its permanent governance arrangement.

The main functions of JSA are to:

1. provide advice to the Minister and to the Secretary on Australia's current and emerging labour market (including workforce needs and priorities) and Australia's current, emerging and future skills and training needs and priorities (including in relation to apprenticeships)
2. provide reports on the labour market and workforce skills and training needs and priorities to assist with government policy development and program delivery.

The *Jobs and Skills Australia Amendment Act 2023* amended the JSA Act to:

- provide for the permanent governance arrangements and functions of JSA, including establishment of the JSA Commissioner and JSA Deputy Commissioners.
- provide for the Minister to establish a Ministerial Advisory Board (MAB) to advise in relation to the performance of the functions of JSA.
- provide for a review of the operation of the JSA Act.

JSA is a secondary statutory body within the Department of Employment and Workplace Relations (DEWR). JSA is composed of the Commissioner and staff made available by the Secretary of DEWR to assist the Commissioner in delivering their legislative functions.

Professor Barney Glover AO began his 5-year term as Commissioner of JSA on 15 April 2024. Professor Glover is directly accountable to the Minister for Skills and Training.

Mr David Turvey was the acting Commissioner of JSA from 7 October 2023 to 14 April 2024, and Professor Peter Dawkins AO was the Interim Director of JSA from 1 December 2022 until 6 October 2023.

Mr Turvey and Professor Dawkins oversaw the delivery of several strategic products, including JSA's first workforce capacity study, *The Clean Energy Generation: workforce needs for a net zero economy*, the commencement of the Foundation Skills Study, and the inaugural *Jobs and Skills Report: towards a national jobs and skills roadmap*. They also played a central role in guiding the organisation through its establishment phase, positioning JSA for future success and growth.

Ministerial Advisory Board and the Consultative Forum

JSA's MAB was established by the Hon Brendan O'Connor MP, as Minister for Skills and Training, on 27 March 2024 and held its first 2 meetings in May and June 2024. The MAB Chair is Ms Cath Bowtell. The MAB provides independent expert and strategic advice to the Minister for Skills and Training and to the JSA Commissioner in relation to JSA's legislated functions and the development of annual work plans.

It also ensures that tripartite partners and leaders, with knowledge and experience of key workforce groups, help plan for the nation's current and future skills, labour market and workforce needs.

Members have been working closely with JSA to advise on the 2024–25 work plan. In May 2024 members agreed to establish an Education and Training Reference Group, to provide advice to the MAB on matters relating to tertiary education and its intersection with the performance and functions of JSA.

The MAB was preceded by the JSA Consultative Forum, convened by Mr John Azarius, which provided a rich source of advice on JSA's activities as it developed through establishment. JSA gratefully acknowledges the time and commitment of the Consultative Forum members. Their generosity of insights and collaboration showed a true commitment to a tripartite approach. The Consultative Forum was an essential engagement forum for JSA during its interim establishment phase, providing advice that assisted JSA in:

- developing and publishing a Stakeholder Engagement and Outreach Strategy
- developing JSA's interim strategic plan
- developing the 2023–24 work plan
- consulting on JSA's future work plan processes and annual work plan development approach
- developing the Clean Energy Workforce Capacity Study
- analysing labour markets and the Skills Priority List
- developing the 2023 Jobs and Skills Report
- establishing relationships with Jobs and Skills Councils.

The JSA Work Plan

The JSA Act requires the Commissioner to prepare a work plan, in writing, for each financial year. In preparing the work plan, the JSA Commissioner must consult with the Minister and the Ministerial Advisory Board, and may consult with any other minister and any other person that the JSA Commissioner considers appropriate. The JSA Commissioner must also invite public submissions on the work plan.

JSA's annual work plans are focused on providing high-quality advice to underpin Australia's response to current, emerging and future workforce, skills and training needs. Each work plan sets out the outcomes and priorities for the financial year, such as major in-depth studies, research and analytic projects.

On 4 October 2023, JSA published its 2023–24 work plan. This followed a period of consultation with the Consultative Forum, state and territory officials, and other Commonwealth agencies on the process for developing forward work plans to ensure partner and stakeholder input into the work of JSA.

The 2023–24 work plan consisted of 4 core elements:

1. **The Jobs and Skills Report** – JSA's consolidated advice on and analysis of the short, medium and long-term skills needs of the Australian economy and how they could be met.
2. **Strategic advice and deliverables** – advice on the national skills system, including JSA's major in-depth studies and input into policy processes.
3. **Labour market and skills analysis and products** – ongoing and regular publications, including analysis of labour markets, skills needs and skills shortages.
4. **Expanding the evidence base** – ongoing research and development to enhance advice, drive continuous improvement, develop new intellectual property and address data gaps.

Underpinning this, JSA was supported by enabling activities to support its strategic operations.

Consultation on the 2024–25 JSA work plan commenced and a public submission process was opened on 28 November 2023 and closed on 24 February 2024. Consultation on the 2024–25 work plan occurred between February and June 2024 with the MAB, Jobs and Skills Councils, state and territory governments and other Commonwealth departments and agencies.

The Jobs and Skills Report

Professor Peter Dawkins delivered a presentation at the National Press Club in October 2023, launching the inaugural *Jobs and Skills Report; towards a national jobs and skills roadmap*, which provided an assessment of the dynamics of Australia's current job and skills landscape. The report highlights persistent and elevated skills shortages across various sectors, including those which will be crucial to shaping Australia's future.

Strategic advice and deliverables

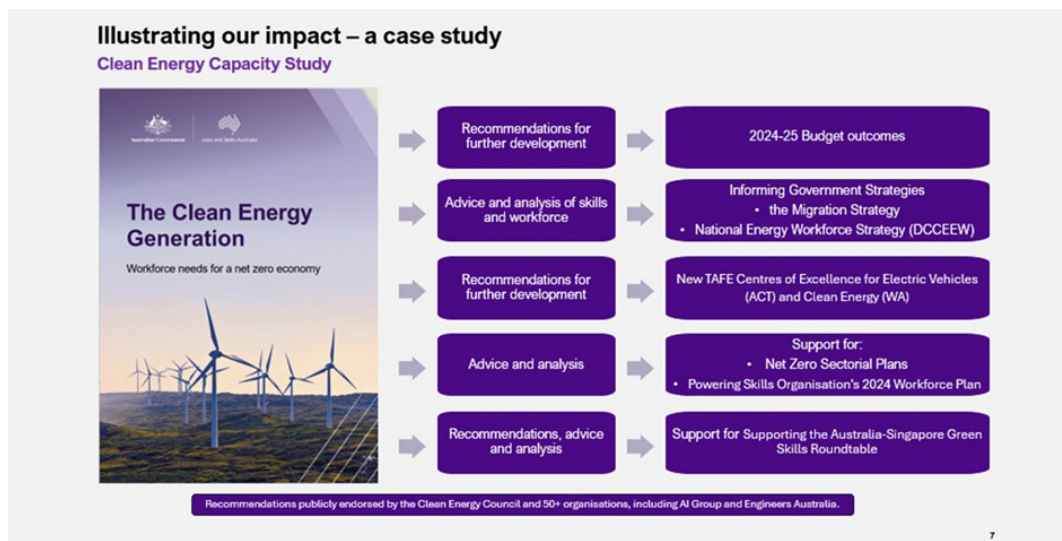
As a key economic advisory body, JSA provides independent advice on current, emerging and future workforce, skills and training needs to improve employment opportunities and economic growth. JSA has engaged with stakeholders to effectively provide advice to government and inform decision-making, and has released significant reports, data tools and regular analysis of the labour market.

JSA contributes to many national projects and priorities and is frequently engaged by other areas of government seeking evidence and customised data to support their work. JSA has had a significant impact across key government initiatives. These include influence in the Care and Support Economy

Strategy, *Working future: the Australian Government's white paper on jobs and opportunities* (the Employment White Paper), the Net Zero transition, Closing the Gap, gender equality and safety, the National Skills Agreement, the Australian Universities Accord, and the Migration Strategy. JSA will continue to work with agencies on issues such as the food supply chain, the Strategic Fleet, the Strategic Review of the Apprenticeships Incentive System, VET qualifications reform, housing affordability and the proposed Australian Tertiary Education Commission.

JSA progressed its second capacity study on the early childhood education and care (ECEC) workforce. The study highlights the current workforce pressures within the sector which, if unaddressed, will limit the sector's ability to advance Australia's future productivity and prosperity. The study's analysis of remuneration for ECEC professionals contributed to the government's recent policy initiatives, including the worker retention payment. The study also recommends actions on qualification reform, professional development and career progression for government and stakeholders to take forward.

JSA's *The Clean Energy Generation* report has already influenced a range of stakeholders. Analysis of and advice on the skills and workforce needs for the clean energy sector informed outcomes of the 2024–25 Budget, such as the National Energy Workforce Strategy and TAFE Centres of Excellence for Electric Vehicles in the ACT, and Clean Energy in WA. Industry organisations have taken note in their Net Zero sectorial plans, the Powering Skills Organisation referenced the report extensively in its 2024 workforce plan, and there has been international interest through the Australia–Singapore Green Skills Roundtable.



JSA continued to progress work on the National Study of Adult Literacy, Numeracy and Digital Skills to assess current foundation skills across Australia. Roy Morgan Research was engaged to assist JSA with the development and implementation of a national survey. JSA engaged Kuaba to consult with stakeholders that hold literacy, numeracy and digital skills related data for the purposes of developing an approach to providing more contemporary and frequent information on foundation skills.

JSA's input into the Migration Strategy and dialogue with the Department of Home Affairs is ongoing. As part of this, JSA is conducting a study of the migration pathways of, and labour market barriers experienced by, international students. Initial outreach to stakeholders began in February 2024, and the final report is to be released in the second half of 2024. JSA also developed the Migration Labour Market Indicator Model which, in combination with tripartite consultation and qualitative analysis, will inform JSA's advice to government on the Core Skills Occupation List.

JSA continued its capacity study on the workforce needs of Australia's food supply chain. The study will provide critical evidence, insights, and recommendations to support workforce planning,

policy development and program design for the core components of the food supply chain workforce. Terms of reference for the study were finalised in April 2024 and multiple stakeholder engagement processes were undertaken, beginning in February 2024 and continuing throughout the rest of the financial year. The study will complement the existing work of Jobs and Skills Councils, the Australian Bureau of Agricultural and Resource Economics and Sciences, industry and others.

JSA released the 2023 Skills Priority List in October 2023. Released annually, this is an online tool that provides an assessment of whether occupations are currently in shortage at the national, state or regional level and the anticipated future demand for occupations.

A new JSA report, *VET Student Outcomes 2018–19 – top 100 courses*, released in November 2023, tracks VET student outcomes for the top 100 courses (by completion). JSA collaborated with the Australian Bureau of Statistics (ABS) and the National Centre for Vocational Education Research (NCVER) to develop a new data collection, the VET National Data Asset, to facilitate this analysis.

The final report of the Universities Accord process was presented to the Minister for Education on 28 December 2023. JSA had extensive engagement with the accord process and met with the review panel several times during the development of the final report.

JSA made public submissions to and appeared before multiple parliamentary inquiries. These included the House of Representatives Standing Committee on Employment, Education and Training inquiry into the perceptions and status of vocational education and training, the House of Representatives Select Committee on Workforce Australia Employment Services, the House of Representatives Standing Committee on Regional Development, Infrastructure and Transport inquiry into local government sustainability, and the Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs inquiry into economic self-determination and opportunities for First Nations Australians.

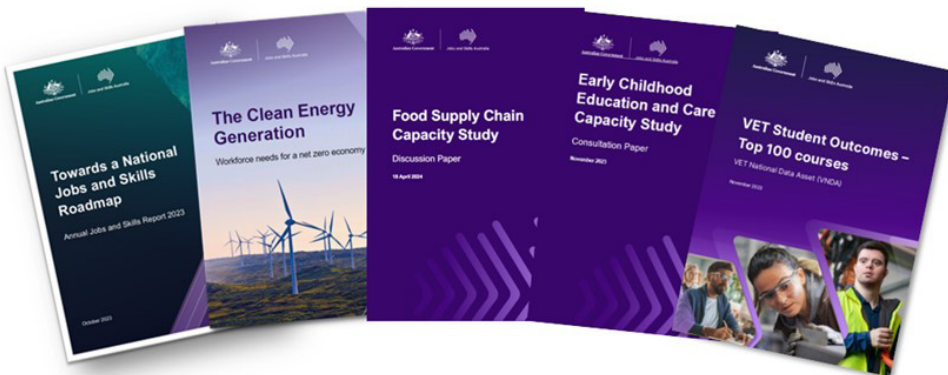
Labour market and skills analysis

JSA publishes a range of labour market data and analysis providing insights into how the labour market is performing. This includes the quarterly Labour Market Update, which provides information on issues affecting Australia's current and emerging labour market. The updates bring together a range of JSA and ABS data sources to analyse the state of the Australian labour market.

JSA's monthly Internet Vacancy Index (IVI) is the only publicly available source of detailed data on online vacancies by occupation.

JSA leads work on skills shortage analysis including the annual Skills Priority List and reports on skills shortages. In early October 2023, JSA released its 2023 Skills Priority List. JSA's Skills Shortage Quarterly (SSQ) report offers analysis of occupation shortage pressures using data from JSA's Survey of Employers Who Recently Advertised. The insights in the SSQ complement and expand on skills shortage discussions in the Key Findings Report that accompanies the annual Skills Priority List and quarterly Labour Market Update.

Recent key publications



JSA also conducts the Recruitment Experiences and Outlook Survey (REOS) to learn about employers' recruitment needs and to better connect job seekers with employment opportunities. The monthly *Recruitment Insights Report* provides data on employers' recruitment activity, recruitment difficulty and expectations about hiring staff in the future. Findings are published soon after being collected, providing an almost real-time view of business recruitment demand and confidence. REOS 'Spotlight' reports are also produced most months, featuring analysis of unique topics or themes. In March 2024, JSA also released the REOS 2023 in Review report, which painted a picture of slowing labour market conditions over the year, with a decrease in recruitment activity and signs that businesses were finding it easier to recruit staff across most industries.

JSA is providing regional estimates of unemployment and unemployment rates in the quarterly publication of Small Area Labour Markets estimates. The purpose of this is to provide statistical estimates of unemployment numbers, unemployment rate and the labour force at a more detailed level of disaggregation than provided by the official ABS Labour Force Survey estimates.

The Nowcast of Employment by Region and Occupation (NERO) is an experimental dataset that provides timely information on employment in 355 occupations across 88 regions in Australia on a monthly basis. Previously this type of data was only readily available every 5 years as part of the ABS Census of Population and Housing. NERO can be combined with job advertisement data (from the IVI) to better understand regional labour markets (including providing insights on skills shortages at a regional level).

For those considering moving to Australia for work, the *Australian Labour Market for Migrants* publication is released quarterly. It provides useful information on the Australian labour market for recent migrants to

Australia, people interested in working in Australia on a temporary or permanent basis, and organisations providing services to migrants and potential visa applicants.

JSA additionally develops a range of resources which provide insights into the labour market and employment conditions across Australia including:

- monthly labour market dashboards
- recruitment trends and employer needs profiles
- industry profiles.

The National Careers Institute published *Australian Jobs 2023* on 24 November 2023. This report provides an easy-to-read analysis of current trends in the Australian labour market, making it a great resource for school leavers and job seekers to use to navigate the labour market and for those supporting them, such as career advisors and employment service providers. JSA provided significant analysis to deliver a single source of information on industries, occupations, and local labour markets for the report. It also provided guidance about the skills employers are looking for, educational pathways and strategies to find a job.

Expanding the evidence base

In the *2023 Annual Jobs and Skills Report*, published in October 2023, JSA presented integrated analysis of employment and related formal training by gender. Through analysis of 2023 Skills Priority List outcomes, JSA identified that occupations which have a strong gender imbalance were more likely to be in shortage. This was expanded in subchapter 3.1.2 of the report which concluded with several recommendations for a way forward.

The VET National Data Asset (VNDA) is another example of the types of products that JSA uses to build its evidence base. Initiated in 2021 as a

collaboration between JSA and the ABS, the VNDA provides the ability to examine a broad range of short-term and long-term outcomes following the completion of training. For example, it contains information on employee income, employment status, reliance on income support, and progression to further education and training. By using administrative data collected over multiple years, JSA can observe a range of measures in the years following training. This means it can greatly expand on the insights currently available through the NCVET Student Outcomes Survey.

On 22 May 2024, JSA released its Registered Training Organisation (RTO) Typology methodology paper on the JSA website. The paper sets out JSA's methodology for developing the RTO Typology, outlines amendments made as part of stakeholder co-development processes and indicates how JSA intends to use the RTO Typology to provide advice on and analysis of the VET system.

The December 2023 quarter Labour Market Update was the first to draw JSA's new Regional Labour Market Indicator (RLMI) to assess and compare the relative labour market strength of regions at Statistical Area Level 4. Importantly, the RLMI's purpose aligns with the Australian Government's approach to consider a broader range of labour market indicators, including indicators of labour market utilisation, to measure progress towards sustained and inclusive full employment, as outlined in the Employment White Paper.

JSA continued developing a national skills supply and demand framework to assess the demand and supply of skills across the economy over time. Occupational dashboards were completed in April 2024 and shared with the panel undertaking the Strategic Review of the Australian Apprenticeship Incentive System and Jobs and Skills Councils.

JSA engagement approach

JSA's engagement with tripartite partners is central to delivering the legislated functions. This includes working with unions, employers, industry, state and territory governments and the Australian Government, education and training providers, and other key stakeholders in developing and providing advice on Australia's current and future skills needs. JSA's approach to engagement was outlined in its Engagement and Outreach Strategy, which was developed in consultation with tripartite and other key partners, as well as DEWR, and published in July 2023.

JSA has established a broad engagement framework including regular scheduled engagement with the MAB; an interdepartmental committee for regular engagement within the Australian Government; a states and territories forum; and regular meetings with Jobs and Skills Councils. An Education and Training Reference Group has been established to provide ongoing advice to the MAB on JSA work relating to the education and training sector. Furthermore, all major projects have dedicated stakeholder engagement strategies, which usually include a project specific steering committee, submissions process and stakeholder roundtables. JSA also engages in broad public consultation, as well as presenting speeches, attending events and participating in conferences, roundtables and industry discussions.

The Jobs and Skills Symposium was held in Canberra on 3 and 4 October 2023, to bring together key stakeholders from the national skills system, including state, territory, and Commonwealth governments, businesses, unions, VET and higher education sector representatives, and Jobs and Skills Councils. Over the course of this event, JSA launched *The Clean Energy Generation* report, the 2023 Jobs and Skills Report, and the 2023 Skills Priority List, and facilitated panel discussions on the needs of the growing clean energy sector.

JSA has also focused on strengthening its partnership with Jobs and Skills Councils by providing them with access to the ATLAS Pro platform, a new way to access a range of data and tools from JSA, the ABS and other sources, and supporting them with their workforce planning. JSA facilitates this relationship with the support of a dedicated Jobs and Skills Councils Information and Advice team within the agency, regular attendance at the Jobs and Skills Councils CEO forum and participation in Jobs and Skills Councils-led events.

The Commissioner and SES staff made over 100 speeches and presentations in 2023–24, and JSA released 8 public consultations on its website and provided extensive input into national policy discussions.

Professor Barney Glover AO

Commissioner
Jobs and Skills Australia

Appendix H – Corrigendum

Page in 2022–23 Annual Report	Error
71	<p>The number of contracts in place between the department (including its portfolio agencies) with Indigenous Enterprises was incorrectly reported, following a system error, as 299, with a total value of \$227.9 million.</p> <p>As at 1 July 2023, the correct number of contracts is 153, with a total value of \$77.57 million. It is important to understand that the reporting of the number and value of contracts the department (including its portfolio agencies) has with Indigenous providers is ‘point-in-time-reporting’. Variations and contractor Mandatory Minimum Indigenous Participation Requirements (MMRs) are reported across the life of each contract but recorded against the financial year in which the contract was first reported.</p>



Central Australia Remote Training Hubs Network

The Remote Training Hubs Network, an initiative under A Better, Safer Future for Central Australia Plan, was announced by the Prime Minister in February 2024. By establishing up to 7 remote training hubs in Central Australia, DEWR is seeking to effect real change in how First Nations people in remote communities access vocational education and training (VET) and pathways to meaningful employment. This 5-year, \$30.2 million investment will support communities to access on-Country training in the skills they need, leading to real jobs, economic development and community empowerment. Mentors and solution brokers will be engaged to work directly with the hubs and local community members to support learners and better connect training offerings with jobs.

The Remote Training Hubs Network presents an opportunity for governments to work differently in partnership and place-based program design and implementation. The work has been informed by close engagement with the Central Australia Plan Aboriginal Leadership Group (ALG), which is a key mechanism for ensuring that local views are at the core of work undertaken in Central Australia. The department's project team has presented at several monthly meetings of the ALG, often in partnership with Northern Territory Government representatives. This type of engagement continues to support and enhance the design and implementation of the training hubs.

Throughout the early design phase of the project in February to June 2024, the team worked closely with the Office of the Central Australian Regional Controller and the Northern Territory Government to understand and support 'front doors' in the communities of Ntaria and Yuendumu. These bodies will support the implementation and sustainability

of the hubs, as well as broader government and community interaction. They will also help to ensure that engagement is done in a culturally appropriate manner and is guided by local cultural authorities. The project team has met with a range of business and community contacts to develop these connections and has identified local stakeholders who are likely to support activation of the hubs.

The focus on establishing the first hubs in the communities of Yuendumu and Ntaria has been driven by guidance from the ALG and is being informed by ongoing community workforce planning and engagement. The 2 hubs are anticipated to open in 2025.

The project team has also been developing plans to establish mobile training units (MTUs) for use in Central Australia to increase the quality and reach of on-Country VET training. MTUs will better enable training to be undertaken by learners who prefer or require access from within their own communities. Work is underway with the Northern Territory Government and with registered training organisations that offer on-Country training to understand local demand for training and remote community labour markets.

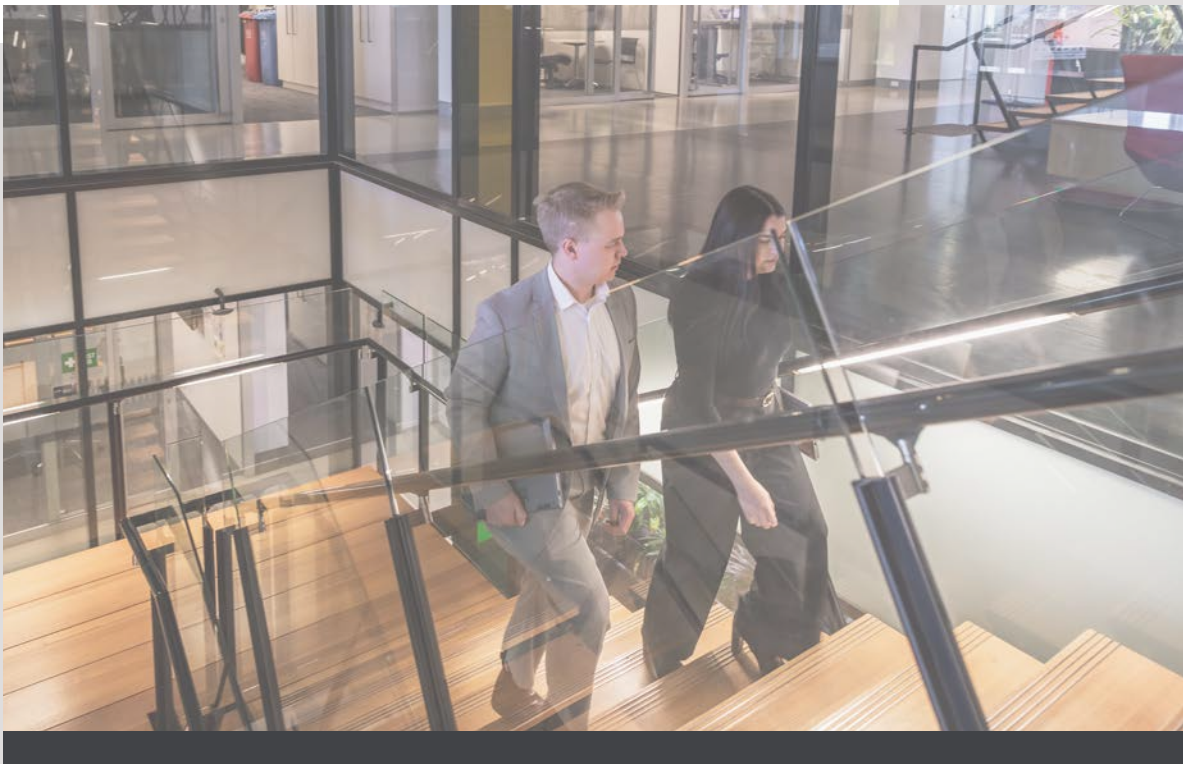
Together with the Northern Territory Government and the National Indigenous Australians Agency, we have made Priority Reforms under the National Agreement on Closing the Gap a high priority in the Remote Training Hubs Initiative. In particular, Priority Reform One – Formal partnerships and shared decision-making – will help to ensure the work is undertaken collaboratively and in genuine partnership with First Nations people.

seeking to effect real change in how First Nations people in remote communities access vocational education and training (VET) and pathways to meaningful employment



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List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' annual reports as an aid of access.

PGPA Rule reference	Description	Requirement	Page
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	III
17AD(h)	Aids to access		
17AJ(a)	Table of contents (print only).	Mandatory	IV
17AJ(b)	Alphabetical index (print only).	Mandatory	234
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	229
17AJ(d)	List of requirements.	Mandatory	221
17AJ(e)	Details of contact officer.	Mandatory	II
17AJ(f)	Entity's website address.	Mandatory	II
17AJ(g)	Electronic address of report.	Mandatory	II
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity.	Mandatory	2
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	4–7
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	14
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity.	Mandatory	22
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	11
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority.	Mandatory	11
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority.	Mandatory	11

List of requirements *continued*

PGPA Rule reference	Description	Requirement	Page
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	11
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Mandatory	12
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	n/a
17AD(c)	Report on the Performance of the entity		
	Annual Performance Statements		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	20
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	77
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	157
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, mandatory.	n/a
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems).	Mandatory	68
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	III

PGPA Rule reference	Description	Requirement	Page
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	III
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	III
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	63
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory	n/a
Audit Committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	65
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	66–67
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	66–67
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	66–67
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	66–67
External scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	92
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, mandatory	94

List of requirements *continued*

PGPA Rule reference	Description	Requirement	Page
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, mandatory	92
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory	n/a
Management of Human Resources			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	72–75
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	167–185
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: (a) statistics on staffing classification level; (b) statistics on fulltime employees; (c) statistics on parttime employees; (d) statistics on gender; (e) statistics on staff location; (f) statistics on employees who identify as Indigenous.	Mandatory	167–185
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	73, 177
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	177
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	178
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	74

PGPA Rule reference	Description	Requirement	Page
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory	179, n/a
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory	179, n/a
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory	179, n/a
17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	If applicable, mandatory	179, n/a
Assets Management			
17AG(6)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	Mandatory	n/a
Purchasing			
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	77
Reportable consultancy contracts			
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	78
17AG(7)(b)	A statement that <i>'During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].'</i>	Mandatory	78

List of requirements *continued*

PGPA Rule reference	Description	Requirement	Page
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	78
17AG(7)(d)	A statement that <i>'Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.'</i>	Mandatory	78
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	78–79
	Reportable non-consultancy contracts		
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	79
	Reportable non-consultancy contracts		
17AG(7A)(b)	A statement that <i>'Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.'</i>	Mandatory	79
	Australian National Audit Office Access Clauses		
17AG(8)	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, mandatory	80

PGPA Rule reference	Description	Requirement	Page
Exempt contracts			
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, mandatory	81
Small business			
17AG(10)(a)	A statement that ' <i>[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website.</i> '	Mandatory	77
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	77
17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that ' <i>[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.</i> '	If applicable, mandatory	77
Financial Statements			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	98
Executive Remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	180–185

PGPA Rule reference	Description	Requirement	Page
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that <i>'During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.'</i>	If applicable, mandatory	81
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory	n/a
17AH(1)(b)	A statement that <i>'Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].'</i>	If applicable, mandatory	81
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	95
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	94
17AH(1)(e)	Correction of material errors in previous annual report.	If applicable, mandatory	217
17AH(2)	Information required by other legislation.	Mandatory	186–187 188–192 194–199 200–208 209–216

Abbreviations and acronyms

AASB	Australian Accounting Standards Board
ABS	Australian Bureau of Statistics
ACSF	Australian Core Skills Framework
ACT	Australian Capital Territory
ADMS	Apprenticeships Data Management System
AI	Artificial Intelligence
ALG	Aboriginal Leadership Group
ANAO	Australian National Audit Office
ANZSCO	Australian and New Zealand Standard Classification of Occupations
APS	Australian Public Service
ARC	Audit and Risk Committee
ASA	Australian Submarine Agency
CFO	Chief Financial Officer
CO ₂ -e	Carbon dioxide equivalent
COPE	Commonwealth own-purpose expense
CPA	Certified Practising Accountant
CROMP	Climate Risk and Opportunity Management Program
CSS	Commonwealth Superannuation Scheme
Cth	Commonwealth
DEWR	Department of Employment and Workplace Relations
DLSF	Digital Literacy Skills Framework
DVS	Document Verification Service
EAP	Employee Assistance Program
e-CAF	electronic Commonwealth assistance form
ECEC	early childhood education and care
EFTSL	equivalent full time study load
EL	Executive Level
FEG	Fair Entitlements Guarantee

Indexes

FOI	Freedom of Information
FSSC	Financial Statements Sub-Committee
FSFYF	Foundation Skills for Your Future
GST	Goods and Services Tax
ICT	Information and communications technology
ILO	International Labour Organization
IPP	Indigenous Procurement Policy
IVI	Internet Vacancy Index
JSA	Jobs and Skills Australia
JSC	Jobs and Skills Council
KMP	Key management personnel
KPI	Key performance indicator
LLND	Language, literacy, numeracy and digital literacy
MAB	Ministerial Advisory Board
MMR	Mandatory Minimum Indigenous Participation Requirements
MoU	Memorandum of understanding
MTU	mobile training unit
N/A	Not applicable
NCVER	National Centre for Vocational Education Research
NERO	Nowcast of Employment by Region and Occupation
NIAA	National Indigenous Australians Agency
NIETA	National Indigenous Employment and Training Alliance
NSA	National Skills Agreement
NSW	New South Wales
NT	Northern Territory
OAIC	Office of the Australian Information Commissioner
OFSC	Office of the Federal Safety Commissioner
OSIR	Office of the Student Identifiers Registrar

PALM scheme	Pacific Australia Labour Mobility scheme
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PM	Performance measure
POA	period of assistance
PRSC	Performance Reporting Sub-Committee
PSS	Public Sector Superannuation
PSSap	Public Sector Superannuation accumulation plan
REAL	Reconnection, Employment and Learning Program
REOS	Recruitment Experiences and Outlook Survey
RLMI	Regional Labour Market Indicator
RPL	recognition of prior learning
RTO	registered training organisation
SEE	Skills for Education and Employment Program
SES	Senior Executive Service
SEUV	Survey of Employers' Use and Views of VET System
SME	Small and medium enterprises
SSQ	Skills Shortage Quarterly
TRIFR	Total Reported Injury Frequency Rate
USI	Unique Student Identifier
VET	vocational education and training
VNDA	VET National Data Asset
VSL	VET student loans
WADP	Workforce Australia Digital Platform
WHS	work health and safety

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