

PORTFOLIO BUDGET STATEMENTS 2022-23
BUDGET RELATED PAPER NO. 1.6

**EMPLOYMENT AND WORKPLACE
RELATIONS PORTFOLIO**

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

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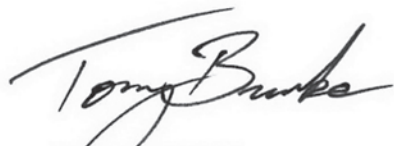
Dear Ms President and Mr Speaker

We hereby submit the October Portfolio Budget Statements in support of the 2022–23 October Budget for the Employment and Workplace Relations portfolio.

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

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

Yours sincerely


TONY BURKE


BRENDAN O'CONNOR

Abbreviations and conventions

The following notation may be used:

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nfp	not for publication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

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

Enquiries

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

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

**User Guide
To The
Portfolio Budget Statements**

User guide

The purpose of the October 2022-23 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

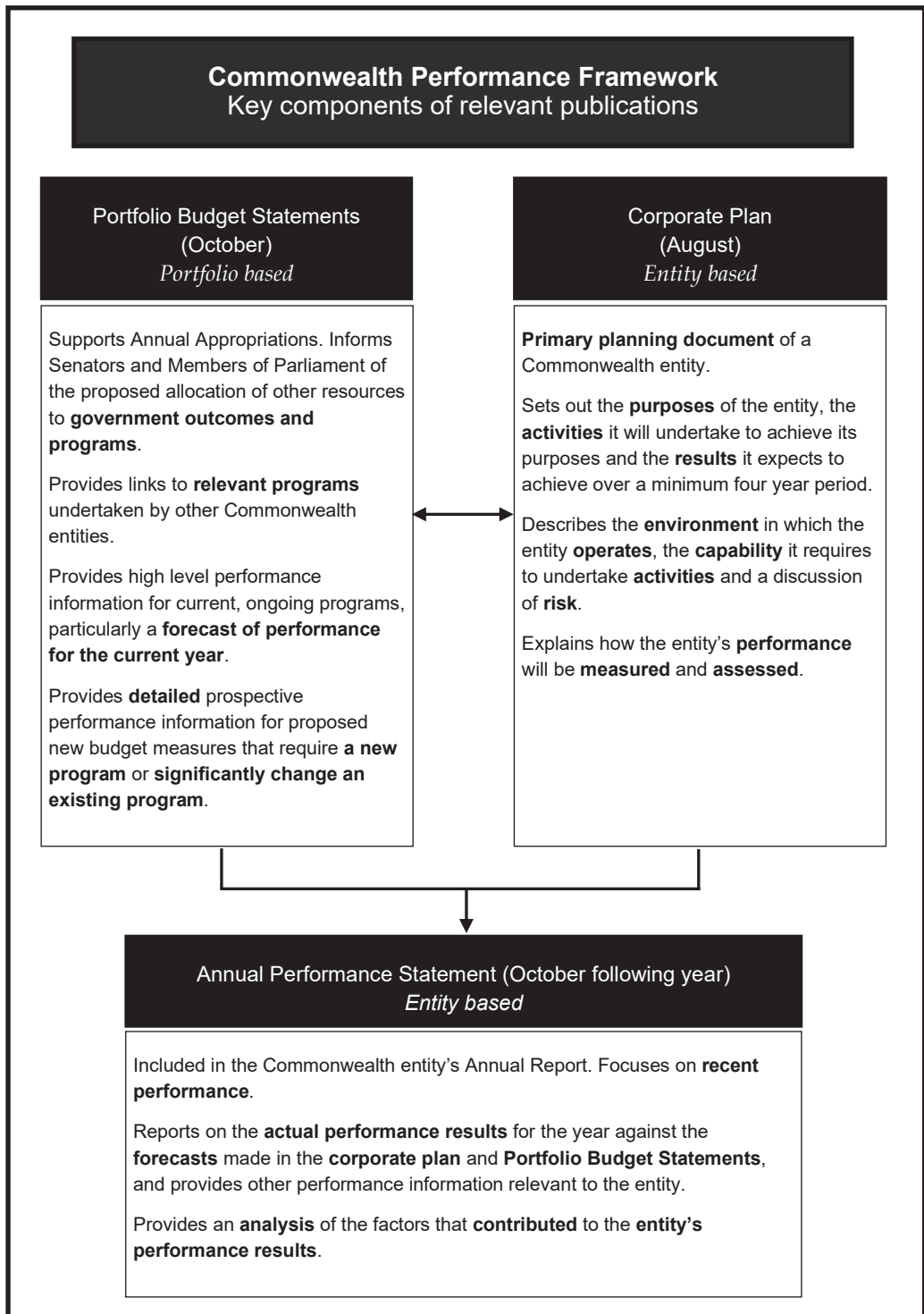
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2022-23 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2022-23 for the parliamentary departments). In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be 'relevant documents' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

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

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

The Commonwealth Performance Framework

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



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Portfolio overview

Employment and Workplace Relations portfolio overview

Ministers and portfolio responsibilities

The Employment and Workplace Relations portfolio's purpose is to enable access to quality skills, training and employment to support Australians find secure work in fair, productive and safe workplaces – supporting individuals and our nation to prosper.

The Employment and Workplace Relations portfolio comprises the Department of Employment and Workplace Relations (the department) and the following entities (see Figure 1 page 4):

- Asbestos Safety and Eradiation Agency
- Australian Building and Construction Commission^(a)
- Australian Skills Quality Authority
- Comcare, the Safety Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority)
- Fair Work Commission^(b)
- Fair Work Ombudsman and the Registered Organisations Commission Entity^{(c)(d)}
- Safe Work Australia
- Coal Mining Industry (Long Service Leave Funding) Corporation^(e)

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

Under the Administrative Arrangements Order of 23 June 2022, the Department of Employment and Workplace Relations was established from 1 July 2022. The new department gained responsibility for employment, skills and vocational education from the former Education, Skills and Employment portfolio, workplace relations from the Attorney-General's portfolio and the Pacific Australia Labour Mobility scheme domestic operations and policy from the Foreign Affairs and Trade portfolio. The entities in Figure 1 also became part of the Employment and Workplace Relations portfolio.

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

Figure 1: Employment and Workplace Relations portfolio structure and outcomes

<p>The Hon Tony Burke MP Minister for Employment and Workplace Relations</p>	<p>The Hon Brendan O'Connor MP Minister for Skills and Training</p>
<p>Department of Employment and Workplace Relations Natalie James—Secretary</p> <p>Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.</p> <p>Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.</p> <p>Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.</p>	
<p>Asbestos Safety and Eradication Agency Justine Ross—Chief Executive Officer</p> <p>Outcome: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.</p>	
<p>Australian Building and Construction Commission^(a) Stephen McBurney—Commissioner</p> <p>Outcome: Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.</p>	
<p>Australian Skills Quality Authority Saxon Rice—Chief Executive Officer</p> <p>Outcome: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.</p>	
<p>Comcare, the Safety Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority Aaron Hughes—Acting Chief Executive Officer of Comcare Barry Sherriff—Accountable Authority and Chairperson of the Seafarers Safety, Rehabilitation and Compensation Authority</p> <p>Outcome: Promote and enable safe and healthy work.</p>	
<p>Fair Work Commission^(b) Murray Furlong—General Manager</p> <p>Outcome: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.</p>	

Fair Work Ombudsman and the Registered Organisations Commission Entity^{(c)(d)}

Sandra Parker PSM—Fair Work Ombudsman

Mark Bielecki—Registered Organisations Commissioner

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

Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.

Safe Work Australia

Michelle Baxter PSM—Chief Executive Officer

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

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

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.

- (a) The Government's intention is to amend the *Building and Construction Industry (Improving Productivity) Act 2016* to abolish the Australian Building and Construction Commission and repeal the Building Code, and to resource the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the building and construction industry.
- (b) The Government's intention is to transfer the Registered Organisations Commission's functions into the Fair Work Commission.
- (c) The Government will resource the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the building and construction industry.
- (d) The Government's intention is to abolish the Registered Organisations Commission and transfer its functions to the Fair Work Commission.
- (e) As a Public Financial Corporation, Coal LSL is not required to prepare budget statements and therefore is not included in this document.

Entity resources and planned performance

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Department of Employment and Workplace Relations

Entity resources and planned performance

Department of Employment and Workplace Relations

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Department of Employment and Workplace Relations

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Department of Employment and Workplace Relations (the department) enables access to quality skills, training and employment to support Australians find secure work in fair, productive and safe workplaces – supporting individuals and our nation to prosper.

The department provides advice to its Ministers and effectively implements Government policies and programs that drive future economic growth, boost wages, support social wellbeing and contribute to safe, secure and responsive employment. The department works to support a labour market that delivers a productive, reliable and skilled workforce, and secure employment. To achieve this, the department utilises high quality research, evidence and data and works collaboratively with other Commonwealth government agencies, state and territory governments, international organisations, regulators, businesses, peak bodies, providers, unions, employers and the wider community. Strong working relationships ensure policy development, program delivery, services and evaluation reflect the needs of our stakeholders and the Australian public.

The department is leading the implementation of key Budget measures. The employment, skills and workplace relations initiatives in the 2022-23 October Budget deliver on both the Government's election commitments and outcomes of the Jobs and Skills Summit in September 2022. The Government's plan to drive productivity growth, expand the capacity of the economy to alleviate supply constraints, boost wages and secure work, and tackle gender and other forms of inequality are reflected in these Budget measures.

Secure Australian Jobs

The Government is taking immediate action to deliver on its election commitments for more secure jobs, better pay and a fairer workplace relations system for all Australians. The measures in this Budget will contribute to the Government's *Secure Australian Jobs Plan* by ensuring the workplace relations system reflects current economic conditions and our workplaces are safer for everyone. Secure jobs, with a particular focus on reducing gender inequity, will strengthen the economy by enabling inclusive economic growth. Key priorities for 2022-23 are:

Reducing the gender pay gap

The Government made an election commitment to elevate stronger gender equity principles in the workplace relations system. The Government is legislating to include gender equity as an object of the *Fair Work Act 2009* and to introduce a statutory equal remuneration principle to guide the way the Fair Work Commission considers equal pay cases – importantly, this includes that gender-based assumptions must not be taken into account in the assessment of work value.

An additional \$20.2 million over four years from 2022-23 is being provided as part of the Government’s election commitment to establish a Pay Equity Expert Panel, a Care and Community Sector Expert Panel and a specialised research unit to inform and improve the Fair Work Commission’s capacity to assess pay equity claims and help address the workforce challenges in the care and community sector.

Better pay and conditions

The Government will improve pay and conditions for Australian workers. Legislative changes will prohibit pay secrecy clauses to promote transparency and protect employees from adverse action if they exercise their right to disclose (or not disclose) their pay, delivering on the Government’s commitment during the election.

The Government will provide \$3.4 million over four years from 2022-23 to support small businesses to understand and implement the Fair Work Amendment (Paid Family and Domestic Violence Leave) Bill 2022 for 10 days of paid family and domestic violence leave.

More secure jobs

The Government is committed to enshrining job security as an object of the *Fair Work Act 2009*.

The Government will deliver on its election commitment by legislating a limitation on the use of fixed-term contracts beyond two years or two consecutive contracts. Exceptions will provide for fixed term contracts to be used when genuinely necessary and appropriate.

Boosting bargaining

The Government is committed to supporting small business with \$7.9 million over four years to be provided to give the Fair Work Commission the capacity to proactively help workers and businesses reach agreements that benefit them.

Safer workplaces

The Government is prioritising women’s safety in the workplace and is committed to implementing all 55 recommendations from the Respect@Work Report, including:

- Providing an additional \$15.1 million over four years to support the Fair Work Commission and the Fair Work Ombudsman in their new roles implementing an

express prohibition on sexual harassment in the *Fair Work Act 2009*, giving effect to Recommendation 28 of the Respect@Work Report.

- Delivering on its election commitment to implement Recommendation 49 of the Respect@Work Report by providing an initial \$32 million over four years from 2022-23 to ensure there are properly funded working women’s centres in every state and territory. This includes \$1.8 million in previously announced funding for the Northern Territory Working Women’s Centre and Working Women Queensland. Working women’s centres provide information, advocacy, advice and assistance to women on workplace issues including workplace sexual harassment.

Restoring fairness to Fair Work Institutions

The Government committed at the election to make changes to Fair Work institutions and effectively regulate the building and construction industry. This includes the commitment to abolish the Australian Building and Construction Commission.

In order to effectively regulate the building and construction industry, the Government will amend the *Building and Construction Industry (Improving Productivity) Act 2016* to abolish the Australia Building and Construction Commission and repeal the Building Code. The Government will provide \$69.9 million over four years to the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the entire building and construction industry, ensuring there is no shortfall in workplace relations regulation.

The Government will also abolish the Registered Organisations Commission and transfer its functions to the Fair Work Commission. This will restore integrity to the regulation of registered organisations, consistent with the election commitment.

Enhancing compliance and enforcement with the Fair Work Act

The Government will deliver on its commitment to improve workplace protections by providing \$6.4 million over four years to fund the Federal Circuit and Family Court of Australia to enhance the small claims process to better support the recovery of unpaid entitlements. The Government will also fund a review of the small claims process to identify further reform opportunities.

A commitment to tripartite engagement

The Government will support strong tripartism and engagement by providing \$8.9 million over three years from 2023-24 to workers and business representatives through reinstating the Productivity, Education and Training Fund and providing funding to support Safe Work Australia union and employer members.

Skills for now and the future

The Government is committed to building a stronger economy, improving community wellbeing, and creating skills and training opportunities for all Australians. The Government is collaborating with state and territory governments, unions, employers, training providers and civil society to support a trusted, high quality and accessible education and training sector with TAFE at its heart, so students and workers can get the skills they need to thrive now and in the future.

12-month Skills Agreement

The Government is negotiating a \$1 billion (12-month) Skills Agreement (the Agreement), cost shared with the states and territories. From January 2023 this will respond to immediate skills needs and provide opportunities for Australians to get the skills they need for secure and rewarding jobs. This commitment includes \$493 million to deliver 180,000 Fee-Free TAFE and vocational education places. The Agreement will target industries with severe skills shortages, including the care sector, technology and digital, hospitality and tourism, construction, agriculture, and industries important to sovereign capability. Fee-Free places will be made available through public TAFEs and public dual sector providers and other providers in exceptional circumstances, where TAFE does not have adequate existing capacity, including for example, by Aboriginal and Torres Strait Islander community-owned registered training organisations. The Agreement includes \$24 million to support the success of students with complex needs, and additional funding of \$50 million for the TAFE Technology Fund to provide modern facilities including in regional Australia, and \$7 million for essential vocational education and training (VET) data infrastructure reform.

National Skills Agreement

The Government is committed to reforming and providing stable and long-term funding for VET through a five-year National Skills Agreement with the states and territories. This agreement will commence on 1 January 2024 and place TAFE at its heart. It will support the provision of high-quality, responsive, and accessible education and training. It will support Australians to obtain the relevant and transferable skills they need to participate in secure and rewarding employment, and to prosper in the modern economy.

Jobs and Skills Australia

The Government is delivering on its election commitment to establish Jobs and Skills Australia with an investment of an additional \$12.9 million. Through both its governance and approach to exercising its functions Jobs and Skills Australia will embody the Government's commitment to tripartism. Jobs and Skills Australia will be required to work closely with state and territory governments, employer associations, unions, and other key stakeholders including education and training providers and regional organisations.

The Government has undertaken extensive consultation on the design of Jobs and Skills Australia, including through the Jobs and Skills Summit. It will continue to consult on how

Jobs and Skills Australia will undertake its work, including the development of annual workplans. Jobs and Skills Australia will provide independent advice about current, emerging, and future skills and labour market needs based on the best available evidence. It will bring together national leadership and expertise and use industry knowledge and cutting edge data analytic capability, to understand workforce trends. It will partner with industry and policy decision makers across sectors, on skills and workforce development strategies.

Australian Skills Guarantee

The Government will deliver the Australian Skills Guarantee (the Guarantee) as a key election commitment under the Government's *Secure Australian Jobs Plan*. The Guarantee will ensure one in 10 workers on major, federally funded government projects are an apprentice, trainee, or paid cadet, with a particular focus on supporting women through specific targets for their participation.

The Clean Energy Workforce

The Government has committed \$100 million over ten years to support 10,000 New Energy Apprenticeships, including investing \$62 million allocated over four years in this Budget to deliver the Skilling the Clean Energy Workforce, as key components of the Powering Australia Plan. To address Australia's growing skills demands in the clean energy sector, the Skilling the Clean Energy Workforce will provide financial support, assistance and mentoring directly to New Energy Apprentices. Fit-for-purpose training pathways for new energy industry jobs will be developed through the New Energy Skills Program.

The Government will also provide funding to Jobs and Skills Australia to undertake a Clean Energy capacity study to provide the critical evidence and insights needed to support workforce planning, policy development and program design needed to build a strong and vibrant clean energy sector.

National Study on Adult Literacy, Numeracy and Digital Literacy Skills

Higher literacy and numeracy skills are associated with increased wellbeing, better employment outcomes and increased wages. To support this the Government will task Jobs and Skills Australia with undertaking a National Study on Adult Literacy, Numeracy and Digital Literacy Skills. The study will assess the current literacy and numeracy levels of adults across Australia as well as looking at ways to better support the participation of First Nations people.

Support for regional apprentices

The Government has committed to an investment of \$22.6 million for additional In-Training Support places for apprentices in regional and remote areas. In-Training Support services are based on assessment of individual need and may include pastoral care, mentoring, counselling, career guidance, industry mentoring, conflict resolution and referral to other specialist services.

Expanding the Pacific Australia Labour Mobility scheme

The Government is investing \$25.8 million over four years for the department to expand and reform the Pacific Australia Labour Mobility (PALM) scheme, including measures to make the scheme more attractive for workers and Australian industry. The PALM scheme helps Australian businesses by offering employers access to a reliable pool of workers, where there is unmet labour demand. It also allows Pacific and Timor-Leste workers to take up jobs in Australia, develop their skills and send income home to support their families and communities. The Government is committed to increasing compliance and assurance activities to protect the rights and conditions of PALM workers. The Government will:

- allow long-term PALM workers to bring their immediate family to Australia, subject to Australian employer sponsorship, with additional funding for social supports to ensure PALM scheme families have a positive experience in Australia
- enable a further 500 PALM scheme workers to complete their Certificate III in Individual Support (Ageing) to support the aged-care sector in Australia
- underwrite flight costs for seasonal workers in circumstances where employers are unable to recoup these costs from workers and look to reduce obstacles for smaller businesses to participate in the scheme
- As part of the Government’s commitment to relocate the Australian Agriculture Visa under the PALM scheme, adjust the scheme’s settings to allow more businesses to recruit PALM scheme workers where there are proven worker shortages
- continue to work closely with industry and worker representatives to co-design changes to PALM scheme settings to reflect the needs of the agriculture sector.

Improving program delivery and providing responsible savings

The Government will provide \$34.8 million to move the Skills for Education and Employment, Self-Employment Assistance, and Harvest Trail Services programs to the Workforce Australia Digital Platform. This will result in improved program delivery, better participant engagement, and achieve easier provider administration and reporting on program activities and outcomes.

Consistent with the Government’s election commitment to improve the quality of investments from the Budget by reducing wasteful spending, a waste audit was conducted across government. As a result of this waste audit, and a review of measures agreed in the March 2022-23 Budget, a number of responsible savings were identified.

The Government will no longer proceed with the ReBoot program, achieving savings of \$42.1 million. The Youth Jobs PaTH-Internships program and National Work Experience Program have been ceased, achieving combined savings of \$47.6 million. Previous funding of \$4.0 million for a communications campaign for Workforce Australia will also be returned to budget.

In addition to these savings, the Government has identified responsible efficiencies of \$3.9 million from the Supporting Women’s Mid-Career Transition into the Tech Workforce initiative, as it has received substantial investment and duplicates existing services, and reducing funding by \$9 million for the final year of the Industry Training Hubs pilot program to align the budget funding more closely with the level of actual expenditure in previous years.

The Government will also cease the unsuccessful Mid-Career Checkpoint program at the end of the pilot period on 31 December 2022, delivering a saving of \$56.2 million. The program has been persistently undersubscribed with far fewer than budgeted participants since it was introduced as a pilot. Ceasing the program will enable funds to be re-directed towards new and better designed initiatives to support women’s participation in the workforce and skills development.

The Government made micro-policy changes associated with the introduction of Workforce Australia, to not require job seekers who transitioned to Workforce Australia Online from previous employment services to undertake the four-month activation requirement and to allow some job seekers to access Workforce Australia Provider Services instead of Workforce Australia Online.

The portfolio will also contribute \$18.4 million towards efficiencies as part of the Government’s Ambitious and Enduring Reform Plan for the Australian Public Service.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

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

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

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

Table 1.1: Department of Employment and Workplace Relations resource statement — Budget estimates for 2022-23 as at October Budget 2022

	2021-22 Estimated actual ^(a) \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available (c)	-	175,319
Departmental appropriation (d)	-	660,500
s74 External Revenue (e)	-	25,131
Departmental capital budget (f)	-	75,627
Annual appropriations - other services - non-operating (g)		
Prior year appropriations available (c)	-	7,319
Equity injection	-	48,897
Total departmental annual appropriations	-	992,793
Special accounts (h)		
Opening balance	-	-
Appropriation receipts (i)	-	-
Non-appropriation receipts	-	5,618
Adjustments	-	6,892
Total special accounts	-	12,510
Total departmental resourcing	-	1,005,303
Administered		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available (c)	-	1,056,182
Outcome 1	-	1,820,634
Outcome 2	-	3,332,272
Outcome 3	-	54,191
Total administered annual appropriations	-	6,263,279
Total administered special appropriations	-	1,022,274
Special accounts (h)		
Opening balance	-	-
Appropriation receipts (i)	-	1,031
Non-appropriation receipts	-	3,058
Adjustments	-	7,884
Total special account receipts	-	11,973
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	-	(6,649)
Total administered resourcing	-	7,290,877
Total resourcing for entity Department of Employment and Workplace Relations	-	8,296,180
	2021-22 ^(a)	2022-23
Average staffing level (number)	-	2,915

Table 1.1: Department of Employment and Workplace Relations resource statement — Budget estimates for 2022-23 as at October Budget 2022 (continued)

Third party payments from and on behalf of other entities

	2021-22 Estimated actual ^(a) \$'000	2022-23 Estimate \$'000
Payments made on behalf of Department of Employment and Workplace Relations by Services Australia (a)(j)		
(as disclosed in the respective entity's resource statement)	-	-
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	-	15,477
Payments made to corporate entities within the Portfolio		
Comcare	-	5,897

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.
- (b) Appropriation Bill (No.1) 2022-23, Supply Bill (No.3) 2022-23 and *Supply Act (No.1) 2022-23*.
- (c) Prior year appropriation reflects s75 determinations associated with the Administrative Arrangements Order commencing 1 July 2022.
- (d) Excludes departmental capital budget (DCB). Also includes impact of a prior year measure.
- (e) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). This figure excludes revenue related to machinery of government changes.
- (f) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (g) Appropriation Bill (No. 2) 2022-23, Supply Bill (No.4) 2022-23 and *Supply Act (No.2) 2022-23*.
- (h) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to October Budget Paper No. 4 - Agency Resourcing. Please also see Section 2 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (i) Amounts credited to the special account(s) from Department of Employment and Workplace Relations annual and special appropriations.
- (j) Payments made on behalf of entity by Services Australia relates to the Youth PaTH Internship Supplement, abolished in 2022-23.

1.3 Budget measures

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

Table 1.2: Entity October 2022-23 Budget measures

Part 1: Measures announced since the 2022-23 March Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Receipt measures						
Pacific Engagement						
Visa (a)(b)	2.1					
Administered receipt		-	-	-	21	49
Departmental receipt		-	-	-	-	-
Total		-	-	-	21	49
Total receipt measures						
Administered		-	-	-	21	49
Departmental		-	-	-	-	-
Total		-	-	-	21	49
Payment measures						
An Ambitious and Enduring APS Reform Plan (c)	1, 2, 3					
Administered payment		-	-	-	-	-
Departmental payment		-	(223)	(560)	(657)	-
Total		-	(223)	(560)	(657)	-
Enhancing the Pacific Australia Labour Mobility Scheme (d)	1.1					
Administered payment		-	1,246	2,194	2,194	2,194
Departmental payment		-	12,297	2,070	1,767	1,887
Total		-	13,543	4,264	3,961	4,081
Fraud Fusion Taskforce (e)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	517	489	495	499
Total		-	517	489	495	499
Future Arrangements for the Disability Employment Services Program (e)(f)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	409	173	88	-
Total		-	409	173	88	-

Table 1.2: Entity October 2022-23 Budget measures

Part 1: Measures announced since the 2022-23 March Budget (continued)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Government Spending Audit						
– Employment and Workplace Relations						
– efficiencies (g)	1.1, 2.1					
Administered payment		-	(39,125)	(51,071)	(12,423)	(7,488)
Departmental payment		-	(2,516)	(1,239)	(893)	(542)
Total		-	(41,641)	(52,310)	(13,316)	(8,030)
Government Spending Audit						
– Providing Certainty on Unlegislated Measures Announced by the Previous Government (h)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Migration Program – 2022-23 planning levels (b)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Pacific Engagement						
Visa (b)(i)(j)	1.1, 2.1					
Administered payment		-	-	-	-	-
Departmental payment		-	1,461	293	-	-
Total		-	1,461	293	-	-
PaTH Internships and National Work Experience Program – cessation	1.1					
Administered payment		-	(3,348)	(12,149)	(11,483)	(11,686)
Departmental payment		-	1,106	(1,299)	(1,311)	(1,323)
Total		-	(2,242)	(13,448)	(12,794)	(13,009)
Replacing the Community Development Program with a New Jobs Program – trial (k)(l)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	998	-	-	-
Total		-	998	-	-	-

Table 1.2: Entity October 2022-23 Budget measures**Part 1: Measures announced since the 2022-23 March Budget (continued)**

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (m)	1, 2, 3					
Administered payment		-	-	-	-	-
Departmental payment		-	(11,742)	-	-	-
Total		-	(11,742)	-	-	-
Workforce Australia – micro-policy amendments and onboarding complementary programs onto the Workforce Australia digital platform (n)	1.1					
Administered payment		-	(44,910)	3,365	1,854	1,559
Departmental payment		-	16,579	14,549	558	563
Total		-	(28,331)	17,914	2,412	2,122
Workforce Australia – reversal of contingency measures (o)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Australian Skills Guarantee	2.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Jobs and Skills Australia – establishment	2.1					
Administered payment		-	-	-	-	-
Departmental payment		-	4,149	7,381	1,368	-
Total		-	4,149	7,381	1,368	-
National Study on Adult Foundation Skills	2.1					
Administered payment		-	-	2,574	-	(2,574)
Departmental payment		-	-	-	-	-
Total		-	-	2,574	-	(2,574)
New Energy Apprenticeships	2.1					
Administered payment		-	2,311	9,262	10,946	17,790
Departmental payment		-	6,884	2,236	1,615	1,399
Total		-	9,195	11,498	12,561	19,189

Table 1.2: Entity October 2022-23 Budget measures

Part 1: Measures announced since the 2022-23 March Budget (continued)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
New Energy Skills Program	2.1					
Administered payment		-	2,379	1,757	1,757	1,757
Departmental payment		-	1,392	509	-	-
Total		-	3,771	2,266	1,757	1,757
Responsible Investment to Grow Our Regions (p)	2.1					
Administered payment		-	6,828	6,463	5,327	3,999
Departmental payment		-	-	-	-	-
Total		-	6,828	6,463	5,327	3,999
Training Package Assurance – funding redirection	2.1					
Administered payment		-	-	-	-	-
Departmental payment		-	2,987	4,079	4,153	4,180
Total		-	2,987	4,079	4,153	4,180
Vocational Education – fee-free TAFE and TAFE Technology Fund	2.1					
Administered payment		-	5,890	1,120	-	-
Departmental payment		-	2,229	2,465	1,096	1,105
Total		-	8,119	3,585	1,096	1,105
Outcomes of the Jobs and Skills Summit (q)	3.1					
Administered payment		-	-	2,813	2,813	2,813
Departmental payment		-	-	412	-	-
Total		-	-	3,225	2,813	2,813
Paid Family and Domestic Violence Leave – small business assistance	3.1					
Administered payment		-	-	-	-	-
Departmental payment		-	600	617	-	-
Total		-	600	617	-	-
Secure Australian Jobs	3.1					
Administered payment		-	-	-	-	-
Departmental payment		-	87	89	-	-
Total		-	87	89	-	-
Women's Safety – Respect@Work (r)(s)	3.1					
Administered payment		-	7,039	7,295	7,647	8,000
Departmental payment		-	253	-	-	-
Total		-	7,292	7,295	7,647	8,000

Table 1.2: Entity October 2022-23 Budget measures**Part 1: Measures announced since the 2022-23 March Budget (continued)**

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Total payment measures						
Administered		-	(61,690)	(26,377)	8,632	16,364
Departmental		-	37,467	32,264	8,279	7,768
Total		-	(24,223)	5,887	16,911	24,132

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

- (a) This measure can also be found in the payment measures section.
- (b) The lead entity for measure titled Pacific Engagement Visa and Migration Program - 2022-23 planning levels is the Department of Home Affairs. The full description and package details appear in Budget Paper No. 2 under the Home Affairs portfolio.
- (c) The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (d) The lead entity for measure titled *Enhancing the Pacific Australia Labour Mobility Scheme* is the Department of Foreign Affairs and Trade. The full description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.
- (e) The lead entity for measures titled *Fraud Fusion Taskforce and Future Arrangements for the Disability Employment Services Program* is the Department of Social Services. The full description and package details appear in Budget Paper No. 2 under the Social Services portfolio.
- (f) Including \$0.371 million and \$0.078 million in capital funding in 2022-23 and 2023-24 respectively.
- (g) This measure includes the measures which were originally announced in the March 2022-23 Budget and has been partially reversed by *Government Spending Audit – Employment and Workplace Relations – efficiencies* announced in the October 2022-23 Budget. The above financial figures reflect the current net fiscal impact of the measure.
- (h) The measure titled *Government Spending Audit – Providing Certainty on Unlegislated Measures Announced by the Previous Government* is a cross-portfolio measure. The full description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (i) This measure can also be found in the receipt measures section.
- (j) Including \$1.192 million in capital funding in 2022-23.
- (k) The lead entity for measure titled *Replacing the Community Development Program with a New Jobs Program – trial* is the National Indigenous Australians Agency. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (l) Including \$0.828 million in capital funding in 2022-23.
- (m) This is a Whole of Government savings measure.
- (n) Including \$14.305 million and \$12.259 million in capital funding in 2022-23 and 2023-24 respectively.
- (o) The Workforce Australia contingency measure was fully reversed by a decision not to proceed with the measure in the 2022 Pre-Election Economic and Fiscal Outlook (PEFO). The contingency is no longer required after the Social Security Legislation Amendment (Streamlined Participation Requirements and Other Measures) Bill 2022 received Royal Assent on 1 April 2022. The above dashes reflect that the measure has no fiscal impact as it has ceased.
- (p) The lead entity for measure titled *Responsible Investment to Grow Our Regions* is the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The full description and package details appear in Budget Paper No. 2 under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio.
- (q) The measure titled *Outcomes of the Jobs and Skills Summit* is a cross-portfolio measure. The full description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (r) The lead entity for measure titled *Women's Safety – Respect@Work* is the Attorney-General's Department. The full description and package details appear in Budget Paper No. 2 under the Attorney-General's portfolio.
- (s) A total of \$32 million will be provided over four years, including \$1.8 million in already announced funding.

Section 2: Outcomes and planned performance

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

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

Note:

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

The corporate plan for the Department of Employment and Workplace Relations will be published through: www.dewr.gov.au.

The most recent annual performance statement for Employment and Workforce, and Skills and Training functions can be found in the Department of Education, Skills and Employment Annual Report 2021-22 through: www.education.gov.au.

The most recent annual performance statement for the Workplace Relations function can be found in the Attorney-General's' Department Annual Report 2021-22 through: www.ag.gov.au.

2.1 Budgeted expenses and performance for Outcome 1

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

Linked programs

Department of Social Services
Programs <ul style="list-style-type: none">• Program 1.2 – Support for Seniors• Program 1.5 – Working Age Payments• Program 3.1 – Disability and Carers• Program 3.2 – National Disability Insurance Scheme
Contribution to Outcome 1 made by linked programs <p>The Department of Social Services contributes to Outcome 1 by providing support to job seekers while they find work and by providing support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life. This includes:</p> <ul style="list-style-type: none">• building the capacity of the community to create opportunities for people with disability to contribute to community prosperity and participate in community life, with initiatives that create pathways to employment and drive more inclusive practices by employers through the Information Linkages and Capacity Building Economic and Community Participation program• activities that build foundation skills and work expectations of people with disability as well as activities that increase the capacity of employers and workplaces to be more inclusive• social security payment arrangements that enable job seekers to take up work• strengthening incentives for pensioners over Age Pension age to work if they are able to and wish to do so.
Services Australia
Programs <ul style="list-style-type: none">• Program 1.1 – Strategy and Corporate Enabling• Program 1.2 – Customer Service Delivery• Program 1.3 – Technology and Transformation
Contribution to Outcome 1 made by linked programs <p>The linked programs contribute to Outcome 1 by making payments on behalf of the department.</p>

Department of Foreign Affairs and Trade

Programs

- Program 1.1 – Foreign Affairs and Trade Operations

Contribution to Outcome 1 made by linked programs

Department of Foreign Affairs and Trade supports Australia’s development priorities and provides advocacy and coordination at overseas missions.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
jobactive	-	126,970	-	-	-
Workforce Australia	-	1,165,082	1,548,634	1,505,731	1,550,781
Pacific Australia Labour Mobility (PALM) (b)	-	20,725	19,369	19,363	13,988
Transition to Work	-	316,837	331,079	305,941	321,499
Time to Work	-	3,600	-	-	-
ParentsNext	-	117,851	119,838	123,845	122,428
Skills and Training Incentive	-	17,424	17,382	-	-
Career Revive Initiative	-	1,073	1,073	-	-
Local Jobs - COVID-19 Recovery	-	51,072	49,072	48,975	-
Administered total	-	1,820,634	2,086,447	2,003,855	2,008,696
Total expenses for program 1.1	-	1,820,634	2,086,447	2,003,855	2,008,696
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Administered total	-	1,820,634	2,086,447	2,003,855	2,008,696
Departmental expenses					
Departmental appropriation					
s74 External Revenue (c)	-	362,334	317,090	313,628	305,257
Expenses not requiring appropriation in the Budget year (d)	-	16,742	16,527	16,509	16,422
Departmental total	-	459,077	408,191	404,711	396,253
Total expenses for Outcome 1	-	2,279,711	2,494,638	2,408,566	2,404,949

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Movement of administered funds between years (a)(e)					
Outcome 1:					
Employment Services	-	3,930	1,500	1,500	-
Total movement of administered funds	-	3,930	1,500	1,500	-
	2021-22 ^(a)	2022-23 ^(f)			
Average staffing level (number)	-	1,496			

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

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual, movement of funds and average staffing level will be reported in the Department of Education, and Department of Foreign Affairs and Trade Portfolio Budget Statements. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (b) Reflects the domestic operations and policy elements of the program.
- (c) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (d) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses and audit fees.
- (e) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- (f) This figure reflects the impacts of machinery of government changes and is an indicative estimate that may change in the course of the budget year a government priorities change.

Performance measures for Outcome 1

This section details the performance measures for each program associated with Outcome 1. It also provides the related key activities to be expressed in the department's 2022-23 Corporate Plan, where further detail will be provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.		
Program 1.1 Employment Services		
The Employment Services system has the following key objectives: to help job seekers find and keep a job; deliver high quality and efficient employment services; and to support target groups to improve their work readiness and find employment.		
Key Activities^(a)	<ul style="list-style-type: none"> • Support job seekers, including youth, to achieve sustainable employment. • Reduce risk of long-term unemployment. • Provide quality services to job seekers and employers. • Support parents to improve their work readiness and prepare for employment. 	
Year	Performance measures	Expected performance results
Prior year 2021-22	Proportion of job placements sustained to 26 weeks	Target: 30% or higher Achieved
	Proportion of job seekers employed three months following participation in employment services	Target: 45% or higher Achieved
	Proportion of Work for the Dole participants who report increased motivation to find a job	Target: 75% or higher Achieved
	Proportion of job seekers (with mutual obligation requirements) who are actively looking for work	Target: 90% or higher Not achieved Results for this measure are positively skewed during periods when job search mutual obligation requirements are suspended for part or all of the country. The 2021-22 result reflects the impacts of COVID-19 lockdowns and natural disasters, when mutual obligation requirements were suspended for part or all of the country.
	Proportion of jobactive organisations that meet their service delivery commitments	Target: 80% or higher Achieved
	Cost per employment outcome	Target: \$2,500 Achieved

Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.		
Program 1.1 Employment Services		
The Employment Services system has the following key objectives: to help job seekers find and keep a job; deliver high quality and efficient employment services; and to support target groups to improve their work readiness and find employment.		
Year	Performance measures	Expected performance results
Prior year 2021-22	Proportion of ParentsNext participants who increase their work readiness	Target: 75% or higher Achieved
	Number of participants who improve their education (completion of an Education course higher than the participant’s previous education level) or find employment	Target: 5,000 or higher Achieved
	Transition to Work — Proportion of placements that are converted to sustainability outcomes	Target: 40% or higher Achieved
Year	Performance measures^(b)	Planned performance results
Budget Year 2022-23 ^(c)	Proportion of ParentsNext participants who increase their work readiness	Target: 75% or higher Data not available
	Proportion of Workforce Australia Services participants who achieve a 26 week Employment Outcome	Target: 15% or higher Data not available
	Proportion of participants in work or study three months after exiting services	Target: (a) Workforce Australia Online: 80% or higher Data not available (b) Workforce Australia Services: 60% or higher Data not available (c) Workforce Australia – Transition to Work: 60% or higher Data not available
	Number of registered Workforce Australia Digital Platform users who log in to the platform	Target: 2,000,000 unique users or more Data not available
	Proportion of Workforce Australia Services participants who receive a service during any month	Target: 80% or higher Data not available
	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 Data not available

Outcome 1: Foster a productive and competitive labour market through policies and programs that assist job seekers into work, including secure work, and meet employer and industry needs.**Program 1.1 Employment Services**

The Employment Services system has the following key objectives: to help job seekers find and keep a job; deliver high quality and efficient employment services; and to support target groups to improve their work readiness and find employment.

Year	Performance measures ^(b)	Planned performance results
Budget Year 2022-23 ^(c)	Number of employers that lodge a vacancy through the Workforce Australia Digital Platform	Target: 25,000 unique employers or more Data not available
	Proportion of ParentsNext participants who complete training or education or participate in employment	Target: 20% or higher Data not available
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Material changes to Program 1.1 resulting from 2022–23 Budget measures:

- An Ambitious and Enduring APS Reform Plan
- Enhancing the Pacific Australia Labour Mobility Scheme
- Fraud Fusion Taskforce
- Future Arrangements for the Disability Employment Services Program
- Government Spending Audit – Employment and Workplace Relations – efficiencies
- Government Spending Audit – Providing Certainty on Unlegislated Measures Announced by the Previous Government
- Migration Program – 2022-23 planning levels
- Pacific Engagement Visa
- PaTH Internships and National Work Experience Program – cessation
- Replacing the Community Development Program with a New Jobs Program – trial
- Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses
- Workforce Australia – micro-policy amendments and onboarding complementary programs onto the Workforce Australia digital platform
- Workforce Australia – reversal of contingency measures

- (a) Key activities have been updated to reflect the launch of Workforce Australia and will be reflected in the Department of Employment and Workplace Relations 2022-23 Corporate Plan.
- (b) Performance measures for this program have been refreshed due to the launch of Workforce Australia on 1 July 2022. As these performance criteria reflect a materially changed program, they are shown in italics.
- (c) As a new entity, the department intends to review all its performance measures. Full details of the department's planned performance will be provided in the Department of Employment and Workplace Relations 2022-23 Corporate Plan.

2.2 Budgeted expenses and performance for Outcome 2

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

Linked programs

<p>Department of Home Affairs</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 2.2 – Visas
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked program contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>
<p>Department of Social Services</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.6 – Student Payments • Program 3.1 – Disability and Carers • Program 3.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Social Services contributes to Outcome 2 by providing financial support to individuals and families to undertake further education and training. This includes enhancing educational outcomes for Aboriginal and Torres Strait Islander students by increasing their access and participation in further education. The Department of Social Services also provides support to people with disability, their family and carers to build their knowledge, skills and confidence to participate in social and economic life.</p>
<p>Department of the Treasury</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.9 – National Partnership Payments to the states
<p>Contribution to Outcome 2 made by linked programs</p> <p>The linked program contributes to Outcome 2 by making National Partnership Payments to the states.</p>

Services Australia

Programs

- Program 1.1 – Strategy and Corporate Enabling
- Program 1.2 – Customer Service Delivery
- Program 1.3 – Technology and Transformation

Contribution to Outcome 2 made by linked programs

The linked programs contribute to Outcome 2 by making payments to eligible job seekers participating in foundation skills programs.

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.					
Program 2.1: Building Skills and Capability					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	3,329,186	1,802,307	1,657,515	1,403,688
Special appropriations					
<i>Trade Support Loans Act 2014</i>	-	97,176	94,832	83,650	86,880
Total expenses for program 2.1	-	3,426,362	1,897,139	1,741,165	1,490,568
Program 2.2: VET Student Loans					
Administered expenses					
Special appropriations					
<i>VET Student Loans Act 2016</i>	-	292,360	211,326	172,397	185,310
Special accounts					
VSL Tuition Protection Fund Special Account	-	2,478	2,580	2,687	2,791
Total expenses for program 2.2	-	294,838	213,906	175,084	188,101
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	3,329,186	1,802,307	1,657,515	1,403,688
Special appropriations	-	389,536	306,158	256,047	272,190
Special accounts	-	2,478	2,580	2,687	2,791
Administered total	-	3,721,200	2,111,045	1,916,249	1,678,669
Departmental expenses					
Departmental appropriation	-	236,754	217,681	200,599	204,626
s74 External Revenue (b)	-	8,389	8,388	8,388	8,388
Special accounts					
Unique Student Identifiers Special Account - s80 PGPA Act 2013	-	5,618	5,795	5,902	6,002
Expenses not requiring appropriation in the Budget year (c)	-	13,240	13,321	13,321	12,019
Departmental total	-	264,001	245,185	228,210	231,035
Total expenses for Outcome 2	-	3,985,201	2,356,230	2,144,459	1,909,704

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Movement of administered funds between years (a)(d)	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Outcome 2:					
Accelerating Australian Apprenticeships Pilot	-	(1,290)	4,225	-	-
Migrant Skills Incentive	-	7,734	-	-	-
Nationally Consistent and Accessible Subsidy and Apprenticeship Information	-	600	-	-	-
Industry Training Hubs	-	1,250	-	-	-
Industry Workforce Training	-	82	-	-	-
National Careers Institute and Ambassador	-	1,790	-	-	-
National Skills Commission	-	3,027	-	-	-
National Training System COPE	-	3,982	7,173	6,000	-
VET Data Streamlining	-	14,042	-	-	-
Total movement of administered funds		31,217	11,398	6,000	-
	2021-22 ^(a)	2022-23 ^(e)			
Average staffing level (number)	-	1,078			

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

- Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual, movement of funds and average staffing level will be reported in the Department of Education Portfolio Budget Statement.
- Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- Expenses not requiring appropriation in the budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.
- Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- This figure reflects the impacts of machinery of government changes and is an indicative estimate that may change in the course of the budget year as government priorities change.

Table 2.2.2: Program components of Outcome 2

Program 2.1: Building Skills and Capability

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<i>Sub-program 2.1.1 - Skills Development</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Australian Apprenticeship Support Network	-	273,006	246,392	223,846	213,937
Australian Apprenticeships Incentives Program	-	2,436,403	520,158	224,490	106,150
Australian Apprenticeships Incentives System	-	146,718	649,307	829,546	694,230
Commonwealth Scholarships Program for South Australia	-	-	-	-	-
Commonwealth Scholarships Program for Young Australians	-	-	-	-	-
Mid-Career Checkpoint	-	5,000	-	-	-
Skills Checkpoint for Older Workers Program	-	7,428	7,607	4,301	4,376
Trades Recognition Australia	-	42,701	42,691	53,121	66,719
Accelerating Australian Apprenticeships Pilot	-	5,605	4,225	-	-
Migrant Skills Incentive	-	14,415	100	-	-
Special appropriations:					
<i>Trade Support Loans Act 2014</i>					
Trade Support Loans	-	97,176	94,832	83,650	86,880
Total component 2.1.1 expenses	-	3,028,452	1,565,312	1,418,954	1,172,292
<i>Sub-program 2.1.2 - Access to Training</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Skills for Education and Employment	-	125,418	134,178	142,749	145,177
Foundation Skills for Your Future Program	-	14,283	12,139	-	-
Foundation Skills for Your Future - Remote Community Pilots	-	3,326	-	-	-
Total component 2.1.2 expenses	-	143,027	146,317	142,749	145,177

Table 2.2.2: Program components of Outcome 2 (continued)

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
<i>Sub-program 2.1.3 - Support for the National Training System</i>					
Annual administered expenses:					
Ordinary annual services (Appropriation Bill No. 1)					
Australian Industry and Skills Committee	-	787	-	-	-
Industry Training Hubs	-	8,985	-	-	-
Industry Workforce Training	-	31,555	11,046	10,716	10,867
Integrated Information Service	-	1,847	890	920	935
Licensing of International Vocational Education and Training (VET) Courses	-	1,193	1,193	1,193	1,193
My Skills Website	-	594	614	623	-
National Careers Institute and Ambassador	-	13,803	1,136	-	-
National Centre for Vocational Education Research	-	726	749	762	775
National Skills Commission (b)	-	7,392	2,400	1,900	1,900
National Training System COPE (c)	-	63,292	48,135	44,874	36,962
Skills Communication Campaign	-	5,890	1,120	-	-
Skills Organisation Pilots	-	9,839	-	-	-
VET Data Streamlining	-	27,074	9,143	6,803	6,919
VET Information Strategy	-	1,024	611	627	643
Nationally Consistent and Accessible Subsidy and Apprenticeship Information	-	6,755	1,547	1,547	1,547
Industry Clusters	-	74,127	106,926	109,497	111,358
Total component 2.1.3 expenses	-	254,883	185,510	179,462	173,099
Total program expenses	-	3,426,362	1,897,139	1,741,165	1,490,568

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education Portfolio Budget Statements.
- (b) The National Skills Commission's funding will be transitioned to Jobs Skills Australia, subject to passage of the Jobs and Skills Australia Bill 2022.

Table 2.2.2: Program components of Outcome 2 (continued)

Program 2.2: VET Student Loans

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Annual administered expenses:					
Special appropriations:					
<i>VET Student Loans Act 2016</i>					
VET Student Loans	-	292,360	211,326	172,397	185,310
Special account expenses:					
VSL Tuition Protection Fund Special Account (b)	-	2,478	2,580	2,687	2,791
Total program expenses	-	294,838	213,906	175,084	188,101

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education Portfolio Budget Statement.
- (b) This special account is funded by Annual Appropriation Bill No.1 and receipts from independent sources

Performance measures for Outcome 2

This section details the performance measures for each program associated with Outcome 2. It also provides the related key activities to be expressed in the department's 2022-23 Corporate Plan, where further detail will be provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.		
<p>Program 2.1 Building Skills and Capability</p> <p>The Australian Government is working to create an effective and efficient skills and training system that is industry-led and delivers the skills Australian employers need. Building skills and capabilities is central to Australia's economic growth, competitiveness, and business productivity. The national training system provides employees or potential employees with the skills and capabilities required for a job or pathway into a job.</p>		
Key Activities	<ul style="list-style-type: none"> Respond to national future skills needs through access to VET graduates with the required skills. Enhance the quality of vocational education and training. Reduce barriers to undertaking quality vocational education and training. Improve language, literacy, numeracy and digital literacy (LLND) skills for target groups. 	
Year	Performance measures	Expected performance results
Prior year 2021-22	Proportion of employers that report use of the VET system	Target: 50% or higher Achieved
	Proportion of graduates who are satisfied with the overall quality of the training	Target: 85% or higher Achieved
	Proportion of VET graduates who are employed or enrolled in further study after training	Target: 80% or higher Achieved
	Maintain the number of apprenticeship commencements	Target: Maintain numbers from 2019–2020 Achieved
	Proportion of participants assessed in targeted programs that increase one or more levels on the Australian Core Skills Framework (ACSF) or the Digital Literacy Skills Framework (DLSF)	Target: 80% or higher Achieved
Year	Performance measures	Planned performance results
Budget Year 2022-23 ^(a)	Proportion of employers that report use of the VET system ^(b)	Target: The survey for this measure is conducted only every two years and therefore will not be reported in 2022-23
	Proportion of graduates who are satisfied with the overall quality of the training	Target: 85% or higher Data not available

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.		
Program 2.1 Building Skills and Capability		
The Australian Government is working to create an effective and efficient skills and training system that is industry-led and delivers the skills Australian employers need. Building skills and capabilities is central to Australia’s economic growth, competitiveness, and business productivity. The national training system provides employees or potential employees with the skills and capabilities required for a job or pathway into a job.		
Year	Performance measures	Planned performance results
	Proportion of VET graduates who are employed or enrolled in further study after training	Target: 80% or higher Data not available
	Maintain the number of apprenticeship commencements	Target: Maintain numbers at pre COVID-19 levels (2019–20 commencements) On track
	Proportion of participants assessed in targeted programs that increase one or more levels on the Australian Core Skills Framework (ACSF) or the Digital Literacy Skills Framework (DLSF)	Target: 80% or higher On track
Forward Estimates 2023-26	Proportion of employers that report use of the VET system ^(b)	Target: 50% or higher
	Proportion of graduates who are satisfied with the overall quality of the training	Target: 85% or higher
	Proportion of VET graduates who are employed or enrolled in further study after training	Target: 80% or higher
	Maintain the number of apprenticeship commencements	Target: Maintain numbers at pre COVID-19 levels (2019–20 commencements)

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.		
Program 2.1 Building Skills and Capability		
The Australian Government is working to create an effective and efficient skills and training system that is industry-led and delivers the skills Australian employers need. Building skills and capabilities is central to Australia’s economic growth, competitiveness, and business productivity. The national training system provides employees or potential employees with the skills and capabilities required for a job or pathway into a job.		
Year	Performance measures	Planned performance results
Forward Estimates 2023-26	Proportion of participants assessed in targeted programs that increase one or more levels on the Australian Core Skills Framework (ACSF) or the Digital Literacy Skills Framework (DLSF)	Target: 80% or higher
Material changes to Program 2.1 resulting from 2022-23 Budget measures:		
<ul style="list-style-type: none"> • An Ambitious and Enduring APS Reform Plan • Government Spending Audit – Employment and Workplace Relations – efficiencies • Pacific Engagement Visa • Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses • Australian Skills Guarantee • Jobs and Skills Australia – establishment • National Study on Adult Foundation Skills • New Energy Apprenticeships • New Energy Skills Program • Responsible Investment to Grow Our Regions • Training Package Assurance – funding redirection • Vocational Education – fee-free TAFE and TAFE Technology Fund 		

- (a) As a new entity, the department intends to review all its performance measures. Full details of the department’s planned performance will be provided in the Department of Employment and Workplace Relations 2022-23 Corporate Plan.
- (b) The performance measure ‘Proportion of employers that report use of the VET system’ will not be reported in 2022-23 as the survey used to calculate results is only conducted once every two years. It will next be reported in 2023–24.

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.		
Program 2.2 VET Student Loans		
The program aims to remove the up-front cost barriers to training to increase access and participation. This is achieved through the provision of income-contingent loans for students undertaking certain higher level vocational education and training (VET) courses.		
Key Activities	Reduce barriers to undertaking quality vocational education and training.	
Year	Performance measures	Expected performance results
Prior year 2021-22	Proportion of VET student loans students who are satisfied with the quality of their training provider	Target: 80% or higher Achieved
	Proportion of VET student loans students who complete units of study	Target: 70% or higher Achieved
Year	Performance measures	Planned performance results
Budget Year 2022-23 ^(a)	Proportion of VET student loans students who are satisfied with the quality of their training provider	Target: 80% or higher Data not available
	Proportion of VET student loans students who complete units of study	Target: 70% or higher Data not available
Forward Estimates 2023-26	As per 2022-23	As per 2022-23
Material changes to Program 2.2 resulting from 2022–23 Budget Measures:		
<ul style="list-style-type: none"> • An Ambitious and Enduring APS Reform Plan • Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses 		

(a) As a new entity, the department intends to review all its performance measures. Full details of the department’s planned performance will be provided in the Department of Employment and Workplace Relations 2022-23 Corporate Plan.

2.3 Budgeted expenses and performance for Outcome 3

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

Linked programs

Australian Bureau of Statistics

Programs

- Program 1.1 – Australian Bureau of Statistics

Contribution to Outcome 3 made by linked programs

The linked program contributes to Outcome 3 by providing enhanced industrial relations data to support policies and programs that promote fair, productive and safe workplaces.

Budgeted expenses for Outcome 3

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

Table 2.3.1: Budgeted expenses for Outcome 3

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 3.1: Workplace Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	-	53,985	41,104	39,225	38,221
Special Appropriation					
Coal Mining Industry (Long Service Leave) Administrative Act 1992	-	145,149	137,785	137,785	137,785
Fair Entitlements Guarantee Act 2012	-	151,151	202,676	223,835	236,726
Total expenses for program 3.1	-	350,285	381,565	400,845	412,732
Program 3.2: Workers' Compensation Payments					
Administered expenses					
Payments to corporate entities - Comcare	-	5,897	6,077	6,150	6,205
Special Appropriation					
Asbestos - related Claims Act 2005	-	26,533	24,896	24,247	24,292
Safety, Rehabilitation & Compensation Act 1988	-	24,235	23,391	22,499	21,402
Total expenses for program 3.2	-	56,665	54,364	52,896	51,899

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

Outcome 3 Totals by appropriation type					
Administered total					
Ordinary annual services (Appropriation Bill No. 1)	-	53,985	41,104	39,225	38,221
Payments to corporate entities - Comcare	-	5,897	6,077	6,150	6,205
Special Appropriation	-	347,068	388,748	408,366	420,205
Administered total	-	406,950	435,929	453,741	464,631
Departmental expenses					
Departmental appropriation	-	61,191	67,394	67,187	67,444
s74 External Revenue (b)	-	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)	-	3,689	3,677	3,861	3,641
Departmental total	-	64,880	71,071	71,048	71,085
Total expenses for Outcome 3	-	471,830	507,000	524,789	535,716
<hr/>					
	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Movement of administered funds between years (a)(d)					
Outcome 3:					
Workplace Support	-	1,113	-	-	-
Total movement of administered funds	-	1,113	-	-	-
<hr/>					
	2021-22 ^(a)	2022-23 ^(e)			
Average staffing level (number)	-	341			

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

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual, movement of funds and average staffing level will be reported in the Attorney-General's Department Portfolio Budget Statements.
- (b) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation/amortisation expenses, make good expenses and audit fees.
- (d) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.
- (e) This figure reflects the impacts of machinery of government changes, including prorata adjustments, and is an indicative estimate that may change in the course of the budget year as government priorities change.

Table 2.3.2: Program components of Outcome 3

Program 3.1: Workplace Support

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Fair Entitlements Guarantee	-	31,557	15,660	14,909	14,605
International Labour Organization Subscription	-	12,589	11,532	11,403	11,203
Protected Action Ballots Scheme	-	1,600	1,600	1,600	1,600
Payments to industry for business research and innovation initiatives	-	500	1,504	503	-
Financial assistance to working women's centres to provide advice and related support on work-related matters	-	7,739	7,995	7,997	8,000
Support for employer representatives and unions to improve safety, fairness, and productivity in workplaces	-	-	2,813	2,813	2,813
Special Appropriation					
<i>Coal Mining Industry (Long Service Leave) Administrative Act 1992</i>	-	145,149	137,785	137,785	137,785
<i>Fair Entitlements Guarantee Act 2012</i>	-	151,151	202,676	223,835	236,726
Total expenses for program 3.1	-	350,285	381,565	400,845	412,732

(a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Attorney-General's' Department Portfolio Budget Statements.

Table 2.3.2: Program components of Outcome 3 (continued)**Program 3.2: Workers' Compensation Payments**

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Administered expenses					
Payments to corporate entities - Comcare	-	5,897	6,077	6,150	6,205
Special Appropriation					
<i>Asbestos - related Claims Act 2005</i>	-	26,533	24,896	24,247	24,292
<i>Safety, Rehabilitation & Compensation Act 1988</i>	-	24,235	23,391	22,499	21,402
Total expenses for program 3.2	-	56,665	54,364	52,896	51,899

(a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Attorney-General's' Department Portfolio Budget Statements.

Performance measures for Outcome 3

This section details the performance measures for each program associated with Outcome 3. It also provides the related key activities to be expressed in the department’s 2022-23 Corporate Plan, where further detail will be provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.		
Program 3.1 Workplace Support		
This program contributes to the outcome through:		
<ul style="list-style-type: none"> the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances ensuring the efficient operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt fair, productive, flexible and safe workplace relations. 		
Key Activities	<ul style="list-style-type: none"> Administer and advise on legal and policy frameworks. Administer and implement programs and services. 	
Year	Performance measures	Expected performance results
Prior year 2021-22	Average performance rating from stakeholders of 75 or above out of 100 (2021-22) for: (i) effectiveness (ii) timeliness and responsiveness ^(a)	Target: 75 or above Partly achieved
	100% of assessed policy advice to the Minister is rated as effective ^(a)	Target: 100% Partly achieved
	100% of assessed economic data and analysis to support the effective operation of the industrial relations system is timely	Target: 100% Achieved
	100% of assessed legal advice on litigation to support the efficient and effective functioning of the industrial relations system is rated as effective	Target: 100% Achieved
	95% of claim payments are correct	Target: 95% Achieved
	Average processing time for initial claims is 14 weeks	Target: 14 weeks Achieved
	Amounts recovered by the FEG Recovery Program achieve the estimated recoveries forecast to the Department of Finance	Target: \$22.638 million Partly achieved

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

Program 3.1 Workplace Support

This program contributes to the outcome through:

- the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances
- ensuring the efficient operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt fair, productive, flexible and safe workplace relations.

Year	Performance measures	Planned performance results
Budget Year 2022-23 ^(b)	Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system is timely	Target: 100% On track
	Average processing time for initial claims under the Fair Entitlements Guarantee program is 14 weeks	Target: 14 weeks On track
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Material changes to Program 3.1 resulting from 2022-23 Budget measures:

- An Ambitious and Enduring APS Reform Plan
- Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses
- Outcomes of the Jobs and Skills Summit
- Paid Family and Domestic Violence Leave – small business assistance
- Secure Australian Jobs
- Women's Safety – Respect@Work

- (a) Results for this measure are aggregated across multiple functions within the Attorney-General's' Department in 2021-22, including Workplace Relations.
- (b) As a new entity, the department intends to review all its performance measures. Full details of the department's planned performance will be provided in the Department of Employment and Workplace Relations 2022-23 Corporate Plan.

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

Program 3.2 Workers' Compensation Payments

This program contributes to the outcome by managing the Comcare Workers' Compensation Scheme.

Key Activities	This program is managed by Comcare. Further information can be found in the Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority sections of the PBS.
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Material changes to Program 3.2 resulting from 2022–23 Budget measures:

- An Ambitious and Enduring APS Reform Plan
- Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

Differences may arise as a result of the entity resourcing table being presented on a resourcing basis while the Budgeted Financial Statements are based on Australian Accounting Standards.

3.1.2 Explanatory notes and analysis of Budgeted Financial Statements

Following the Administrative Arrangement Orders of 1 July 2022, the Department of Employment and Workplace Relations was established as a result of transfers from the former Department of Education Skills and Employment, the Department of Foreign Affairs and Trade and the Attorney-General's Department. The finalisation of net asset transfers is not complete at the timing of this publication. Estimates for balance sheet opening balances have been used. The 2021-22 estimated actual will be reported in the former agencies portfolio budget statements.

An analysis of the department's budgeted financial statements, which consists of the budgeted departmental statements and administered schedules, is provided below.

Budgeted departmental comprehensive income statement

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

Total expenses for 2022-23 are estimated to be \$788.0 million.

Budget departmental balance sheet

The budgeted net asset position is \$476.2 million for 2022-23. The accumulated deficit apparent in the balance sheet predominately represents the accounting treatment applicable to depreciation expenses and AASB 16 Leases.

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

Schedule of budgeted income and expenses administered on behalf of Government

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

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

Schedule of budgeted assets and liabilities administered on behalf of Government

Total administered assets are projected to increase by \$415 million from \$4.1 billion to \$4.6 billion over the period 2022-23 to 2025-26, mainly attributable to VET Student Loans.

The total administered liabilities are projected to remain constant at just under \$2.2 billion each year over the period 2022-23 to 2025-26.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	-	337,223	326,102	321,637	320,992
Suppliers	-	298,239	252,730	236,552	231,840
Depreciation and amortisation (b)	-	147,997	141,278	141,462	141,242
Finance costs	-	4,499	4,337	4,318	4,299
Total expenses	-	787,958	724,447	703,969	698,373
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services (c)	-	21,675	21,341	21,323	21,236
Rental income	-	3,456	3,574	3,574	3,574
Other sources of non-taxation revenue	-	9,571	9,724	9,831	9,931
Total own-source revenue	-	34,702	34,639	34,728	34,741
Total own-source income	-	34,702	34,639	34,728	34,741
Net (cost of)/contribution by services	-	(753,256)	(689,808)	(669,241)	(663,632)
Revenue from Government (d)	-	655,040	597,998	576,954	571,631
Surplus/(deficit) attributable to the Australian Government	-	(98,216)	(91,810)	(92,287)	(92,001)
Total comprehensive income/(loss)	-	(98,216)	(91,810)	(92,287)	(92,001)
Total comprehensive income/(loss) attributable to the Australian Government	-	(98,216)	(91,810)	(92,287)	(92,001)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	-	(98,216)	(91,810)	(92,287)	(92,001)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (b)	-	92,977	87,643	87,827	86,305
plus: depreciation of ROU (e)	-	55,020	53,635	53,635	54,937
less: lease principal repayments (e)	-	28,206	27,892	27,954	28,020
Net Cash Operating Surplus/ (Deficit)	-	21,575	21,576	21,221	21,221

Prepared on Australian Accounting Standards basis.

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.
- (b) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental capital budget statement.
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act. This figure excludes revenue related to machinery of government changes.
- (d) Includes impact of a prior year measure.
- (e) Applies for leases under AASB 16 Leases.

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	8,613	8,613	8,613	8,613
Trade and other receivables	-	322,708	344,289	365,673	386,937
Total financial assets	-	331,321	352,902	374,286	395,550
Non-financial assets					
Land and buildings	-	301,479	245,749	185,391	185,391
Property, plant and equipment	-	48,532	49,355	49,199	48,961
Intangibles	-	271,459	247,715	204,702	163,033
Other non-financial assets	-	22,030	22,030	22,030	22,030
Total non-financial assets	-	643,500	564,849	461,322	419,415
Assets held for sale	-	-	-	-	-
Total assets	-	974,821	917,751	835,608	814,965
LIABILITIES					
Payables					
Suppliers	-	41,854	42,085	42,128	42,364
Other payables	-	251	252	252	252
Total payables	-	42,105	42,337	42,380	42,616
Interest bearing liabilities					
Leases	-	319,301	295,897	267,943	301,017
Total interest bearing liabilities	-	319,301	295,897	267,943	301,017
Provisions					
Employee provisions	-	137,209	137,337	137,457	137,264
Total provisions	-	137,209	137,337	137,457	137,264
Total liabilities	-	498,615	475,571	447,780	480,897
Net assets	-	476,206	442,180	387,828	334,068
EQUITY*					
Parent entity interest					
Contributed equity	-	593,410	651,194	689,129	727,370
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	-	(117,204)	(209,014)	(301,301)	(393,302)
Total parent entity interest	-	476,206	442,180	387,828	334,068
Total equity	-	476,206	442,180	387,828	334,068

Prepared on Australian Accounting Standards basis.

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

Note: In accordance with the Administrative Arrangement Order, effective from 1 July 2022 the Department of Education, Skills and Employment was renamed the Department of Education and responsibilities for skills and employment functions were transferred to the newly established Department of Employment and Workplace Relations. The finalisation of net asset transfers is ongoing at the timing of this publication. Estimates for 2022-23 opening balances have been used.

(a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022					
Balance carried forward from previous period	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	(41,914)	(41,914)
	-	-	-	(41,914)	(41,914)
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(98,216)	-	-	-	(98,216)
Total comprehensive income	(98,216)	-	-	-	(98,216)
of which:					
Attributable to the Australian Government	(98,216)	-	-	-	(98,216)
Transactions with owners					
Contributions to owners					
Returns of capital:					
Restructuring	-	-	-	503,408	503,408
Other	-	-	-	7,392	7,392
Contributions by owners					
Equity injection - Appropriation	-	-	-	48,897	48,897
Departmental Capital Budget (DCB)	-	-	-	75,627	75,627
Restructuring	(18,988)	-	-	-	(18,988)
Sub-total transactions with owners	(18,988)	-	-	635,324	616,336
Estimated closing balance as at 30 June 2023	(117,204)	-	-	593,410	476,206
Closing balance attributable to the Australian Government	(117,204)	-	-	593,410	476,206

Prepared on Australian Accounting Standards basis.

Note: In accordance with the Administrative Arrangement Order, effective from 1 July 2022 the Department of Education, Skills and Employment was renamed the Department of Education and responsibilities for skills and employment functions were transferred to the newly established Department of Employment and Workplace Relations. The finalisation of net asset transfers is ongoing at the timing of this publication. Estimates for 2022-23 opening balances have been used.

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	-	699,395	576,417	555,215	550,012
Sale of goods and rendering of services (b)	-	19,703	24,915	24,897	24,810
Net GST received	-	11,649	-	-	-
Other	-	5,543	5,795	5,902	6,002
Total cash received	-	736,290	607,127	586,014	580,824
Cash used					
Employees	-	340,098	325,974	321,517	321,185
Suppliers	-	294,332	248,102	232,504	227,675
Net GST paid	-	11,649	-	-	-
Interest payments on lease liability	-	4,499	4,337	4,318	4,299
Other	-	224	467	76	-
Total cash used	-	650,802	578,880	558,415	553,159
Net cash from/(used by) operating activities	-	85,488	28,247	27,599	27,665
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	-	139,041	57,416	38,290	38,596
Total cash used	-	139,041	57,416	38,290	38,596
Net cash from/(used by) investing activities	-	(139,041)	(57,416)	(38,290)	(38,596)
FINANCING ACTIVITIES					
Cash received					
Cash transferred due to restructuring	-	13,355	-	-	-
Contributed equity	-	124,524	57,061	37,935	38,241
Total cash received	-	137,879	57,061	37,935	38,241
Cash used					
Principal payments on lease liability	-	28,206	27,892	27,954	28,020
Cash transferred due to restructuring	-	47,507	-	-	-
Total cash used	-	75,713	27,892	27,954	28,020
Net cash from/(used by) financing activities	-	62,166	29,169	9,981	10,221
Net increase/(decrease) in cash held	-	8,613	-	(710)	(710)
	-	-	8,613	8,613	8,613
Cash and cash equivalents at the end of the reporting period	-	8,613	8,613	8,613	8,613

Prepared on Australian Accounting Standards basis.

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.
- (b) Estimated External Revenue receipts under section 74 of the PGPA Act. This figure excludes revenue related to machinery of government changes.

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	75,627	34,928	37,924	38,241
Equity injections - Bill 2	-	48,897	22,133	11	-
Total new capital appropriations	-	124,524	57,061	37,935	38,241
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	-	124,524	57,061	37,935	38,241
Total items	-	124,524	57,061	37,935	38,241
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b)	-	59,932	22,891	813	802
Funded by capital appropriation - DCB (c)	-	78,754	34,170	37,122	37,439
Funded internally from departmental resources (d)	-	355	355	355	355
TOTAL	-	139,041	57,416	38,290	38,596
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	139,041	57,416	38,290	38,596
Total cash used to acquire assets	-	139,041	57,416	38,290	38,596

Prepared on Australian Accounting Standards basis.

- (a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.
- (b) Includes both current Bill 2 and prior Act 2/4/6 appropriations.
- (c) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (d) Includes the following:
- sponsorships, subsidies, gifts or similar contributions;
 - internally developed assets;
 - proceeds from the sale of assets; and
 - s74 external receipts

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2022				
Gross book value	-	-	-	-
Gross book value - ROU assets	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	-	-	-
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	-	-
Opening net book balance	-	-	-	-
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	59,932	59,932
By purchase - appropriation ordinary annual services (b)	6,020	8,349	64,385	78,754
By purchase - other	-	-	355	355
By purchase - other - ROU assets	4,500	-	-	4,500
From acquisition of entities or operations (including restructuring)	472,349	58,027	415,310	945,686
Total additions	482,869	66,376	539,982	1,089,227
Other movements				
Depreciation/amortisation expense	(13,484)	(8,020)	(71,473)	(92,977)
Depreciation/amortisation on ROU assets	(54,924)	(96)	-	(55,020)
Disposals				
From disposal of entities or operations (including restructuring)	(12,002)	(9,721)	(197,050)	(218,773)
From disposal of entities or operations (including restructuring) on ROU assets	(100,980)	(7)	-	(100,987)
Total other movements	(181,390)	(17,844)	(268,523)	(467,757)

**Table 3.6: Statement of departmental asset movements (Budget year 2022-23)
(continued)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 30 June 2023				
Gross book value	478,369	66,376	539,982	1,084,727
Gross book value - ROU assets	4,500	-	-	4,500
Accumulated depreciation/ amortisation and impairment	(25,486)	(17,741)	(268,523)	(311,750)
Accumulated depreciation/amortisation and impairment - ROU assets	(155,904)	(103)	-	(156,007)
Closing net book balance	301,479	48,532	271,459	621,470

Prepared on Australian Accounting Standards basis.

Note: In accordance with the Administrative Arrangement Order, effective from 1 July 2022 the Department of Education, Skills and Employment was renamed the Department of Education and responsibilities for skills and employment functions were transferred to the newly established Department of Employment and Workplace Relations. The finalisation of net asset transfers is ongoing at the timing of this publication. Estimates for 2022-23 opening balances have been used.

- (a) Appropriation equity refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including Collection Development Acquisition Budget.
- (b) Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Suppliers	-	2,325,413	2,403,035	2,294,610	2,305,821
Subsidies	-	2,661,644	1,154,574	944,674	746,900
Personal benefits	-	344,928	559,186	674,554	632,797
Grants	-	259,115	247,145	241,930	232,467
Write-down and impairment of assets	-	351,787	263,404	211,927	227,806
Payments to corporate entities	-	5,897	6,077	6,150	6,205
Total expenses administered on behalf of Government	-	5,948,784	4,633,421	4,373,845	4,151,996
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	-	140,843	140,953	141,077	140,576
Total taxation revenue	-	140,843	140,953	141,077	140,576
Non-taxation revenue					
Interest	-	262,268	165,534	105,275	117,576
Other revenue	-	225,521	211,932	229,938	251,850
Total non-taxation revenue	-	487,789	377,466	335,213	369,426
Total own-source revenue administered on behalf of Government	-	628,632	518,419	476,290	510,002

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Gains					
Other gains	-	57,930	35,217	11,765	(4,374)
Total gains administered on behalf of Government	-	57,930	35,217	11,765	(4,374)
Total own-sourced income administered on behalf of Government	-	686,562	553,636	488,055	505,628
Net (cost of)/contribution by services	-	(5,262,222)	(4,079,785)	(3,885,790)	(3,646,368)
Surplus/(deficit) before income tax	-	(5,262,222)	(4,079,785)	(3,885,790)	(3,646,368)
Surplus/(deficit) after income tax	-	(5,262,222)	(4,079,785)	(3,885,790)	(3,646,368)
Total comprehensive income/(loss)	-	(5,262,222)	(4,079,785)	(3,885,790)	(3,646,368)

Prepared on Australian Accounting Standards basis.

(a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	-	9,495	10,142	10,747	10,747
Trade and other receivables	-	3,797,357	3,959,523	4,104,916	4,211,378
Other investments	-	306,296	306,296	306,296	306,296
Other financial assets	-	28,889	28,889	28,889	28,889
Total financial assets	-	4,142,037	4,304,850	4,450,848	4,557,310
Non-financial assets					
Other non-financial assets	-	7,003	7,003	7,003	7,003
Total non-financial assets	-	7,003	7,003	7,003	7,003
Assets held for sale	-	-	-	-	-
Total assets administered on behalf of Government	-	4,149,040	4,311,853	4,457,851	4,564,313
LIABILITIES					
Payables					
Suppliers	-	158,017	158,017	158,017	158,017
Subsidies	-	57,058	57,058	57,058	57,058
Personal benefits	-	1,964	1,964	1,964	1,964
Grants	-	844	844	844	844
Other payables	-	1,951,329	1,931,503	1,935,620	1,951,978
Total payables	-	2,169,212	2,149,386	2,153,503	2,169,861
Total liabilities administered on behalf of Government	-	2,169,212	2,149,386	2,153,503	2,169,861
Net assets/(liabilities)	-	1,979,828	2,162,467	2,304,348	2,394,452

Prepared on Australian Accounting Standards basis.

Note: In accordance with the Administrative Arrangement Order, effective from 1 July 2022 the Department of Education, Skills and Employment was renamed the Department of Education and responsibilities for skills and employment functions were transferred to the newly established Department of Employment and Workplace Relations. The finalisation of net asset transfers is ongoing at the timing of this publication. Estimates for 2022-23 opening balances have been used.

(a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	-	87,709	93,333	102,196	112,584
Taxes	-	140,843	140,953	141,077	140,576
Net GST received	-	135,989	-	-	-
Other	-	182,921	167,846	183,757	203,675
Total cash received	-	547,462	402,132	427,030	456,835
Cash used					
Grant	-	259,115	247,145	241,930	232,467
Subsidies paid	-	2,661,644	1,154,574	944,674	746,900
Personal benefits	-	344,928	559,186	674,554	632,797
Suppliers	-	2,325,619	2,403,035	2,294,610	2,305,821
Net GST paid	-	135,989	-	-	-
Payments to corporate entities	-	5,897	6,077	6,150	6,205
Total cash used	-	5,733,192	4,370,017	4,161,918	3,924,190
Net cash from/(used by) operating activities	-	(5,185,730)	(3,967,885)	(3,734,888)	(3,467,355)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	-	366,416	372,486	401,958	443,862
Total cash received	-	366,416	372,486	401,958	443,862
Cash used					
Advances and loans made	-	639,462	666,378	694,136	712,979
Total cash used	-	639,462	666,378	694,136	712,979
Net cash from/(used by) investing activities	-	(273,046)	(293,892)	(292,178)	(269,117)

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

	2021-22 Estimated actual ^(a) \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Other	-	15,229	-	-	-
Total cash received	-	15,229	-	-	-
Cash used					
Other	-	7,345	-	-	-
Total cash used	-	7,345	-	-	-
Net cash from/(used by) financing activities	-	7,884	-	-	-
Net increase/(decrease) in cash held	-	(5,450,892)	(4,261,777)	(4,027,066)	(3,736,472)
Cash and cash equivalents at beginning of reporting period	-	-	9,495	10,142	10,747
Cash from Official Public Account for:					
- Appropriations	-	6,371,257	5,034,366	4,852,194	4,634,398
Total cash from Official Public Account	-	6,371,257	5,034,366	4,852,194	4,634,398
Cash to Official Public Account for:					
- Appropriations	-	(910,870)	(771,942)	(824,523)	(897,926)
Total cash to Official Public Account	-	(910,870)	(771,942)	(824,523)	(897,926)
Cash and cash equivalents at end of reporting period	-	9,495	10,142	10,747	10,747

Prepared on Australian Accounting Standards basis.

(a) Due to the Administrative Arrangements Order commencing 1 July 2022, the 2021-22 estimated actual will be reported in the Department of Education, Attorney-General's Department, and Department of Foreign Affairs and Trade Portfolio Budget Statements.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

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

Asbestos Safety and Eradication Agency

Entity resources and planned performance

Asbestos Safety and Eradication Agency

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Asbestos Safety and Eradication Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Asbestos Safety and Eradication Agency (ASEA) was established by the *Asbestos Safety and Eradication Agency Act 2013* (the Act) to provide a national focus and national coordination of asbestos policy and regulation.

ASEA's key functions relate to administering the National Strategic Plan for Asbestos Awareness and Management (Asbestos National Strategic Plan), which aims to prevent exposure to asbestos fibres in order to eliminate asbestos-related diseases.

ASEA's other functions include liaising with Commonwealth, state, territory, local and other governments, agencies or bodies about asbestos safety, and commissioning, monitoring and promoting research about asbestos safety.

ASEA's strategic direction is driven by the Asbestos National Strategic Plan. Phase one of the plan, released in June 2015, went from 2014 to 2018 with phase two, launched in November 2019, going from 2019 to 2023.

Key priorities of ASEA are:

- coordinating implementation of the Asbestos National Strategic Plan
- liaising with government and non-government bodies to assist in the implementation of the Asbestos National Strategic Plan
- supporting the whole-of-government strategy to prevent imported goods containing asbestos entering Australia
- commissioning research on asbestos safety and undertaking work on emerging issues.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to ASEA for its operations and to deliver programs and services on behalf of the Government.

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

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

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

**Table 1.1: Asbestos Safety and Eradication Agency resource statement
— Budget estimates for 2022–23 as at Budget October 2022**

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	4,105	4,820
Departmental appropriation (b)	4,735	4,547
s74 External Revenue (c)	7	-
Departmental capital budget (d)	59	60
Total departmental annual appropriations	<u>8,906</u>	<u>9,427</u>
Total departmental resourcing	8,906	9,427
Total resourcing for the Asbestos Safety and Eradication Agency	8,906	9,427
	<u>2021-22</u>	<u>2022-23</u>
Average staffing level (number)	16	16

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

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

- (a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No.3) 2022-23 and Supply Act (No.1) 2022-23.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to Asbestos Safety and Eradication Agency are detailed in the October Budget Paper No. 2 and are summarised below.

Table 1.2: Asbestos Safety and Eradication Agency October 2022-23 Budget measures

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
An Ambitious and Enduring APS Reform Plan(a)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	(2)	(5)	(6)	-
Total		-	(2)	(5)	(6)	-
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses(b)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	(113)	-	-	-
Total		-	(113)	-	-	-
Total payment measures						
Administered		-	-	-	-	-
Departmental		-	(115)	(5)	(6)	-
Total		-	(115)	(5)	(6)	-

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

- (a) The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) This is a Whole of Government savings measure.

Section 2: Outcomes and planned performance

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

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

Note:

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

Section 5A(2) of the Act states that the Asbestos National Strategic Plan is taken to be ASEA's corporate plan for the purposes of the PGPA Act. However, the Asbestos National Strategic Plan is designed to be implemented by all governments across Australia and does not include the requirements for corporate plans under the PGPA Act.

Until the Act is amended, corporate plan requirements and details of ASEA's statutory functions, key activities and performance measures are set out in the ASEA Annual Operational Plan and Corporate Plan 2022–23, which can be found at: <http://www.asbestossafety.gov.au/what-we-do/corporate-plans-and-reports>.

The most recent annual performance statement can be found in the 2020–21 Annual Report at: <http://www.asbestossafety.gov.au/what-we-do/corporate-plans-and-reports>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Asbestos Safety and Eradication Agency					
Departmental expenses					
Departmental appropriation	4,614	4,543	4,751	4,795	4,835
s74 External Revenue (a)	7				
Expenses not requiring appropriation in the Budget year (b)	86	137	136	136	136
Departmental total	4,707	4,680	4,887	4,931	4,971
Total expenses for program 1.1	4,707	4,680	4,887	4,931	4,971

	2021-22	2022-23
Average staffing level (number)	16	16

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

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measure for Outcome 1

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.		
Program 1.1 Coordinate national actions to improve asbestos awareness and the effective and safe management, removal and disposal of asbestos.		
This program contributes to Outcome 1 by encouraging, coordinating, monitoring and reporting on the implementation of the Asbestos National Strategic Plan, which is central to the delivery of measures to prevent exposure to asbestos and eliminate asbestos-related diseases in Australia.		
Key activities	The key activities reported in ASEA's Operational Plan that relate to this program are: <ul style="list-style-type: none"> • assisting governments to implement the Asbestos National Strategic Plan through consultation, collaboration and cooperation • improving the collection of data to measure the targets in the Asbestos National Strategic Plan • developing and distributing communication resources that can be easily adopted by governments and other stakeholders • conducting asbestos safety research which assists governments implement the Asbestos National Strategic Plan • continuing to assist Southeast Asian and Pacific countries in moving towards implementing asbestos bans. 	
Year	Performance measures	Expected performance results
Prior year 2021-22	Coordinate, monitor and report on the implementation of the Asbestos National Strategic Plan.	ASEA effectively supports the Asbestos National Strategic Plan with research, reporting, evaluation and advice.
Year	Performance measures	Planned performance results
Budget Year 2022-23	Number of jurisdictions that have developed action plans aligned with the Asbestos National Strategic Plan and are reporting against the targets.	All jurisdictions have developed action plans that align with the Asbestos National Strategic Plan and are reporting against the targets.
	Level of satisfaction of Asbestos Safety and Eradication Council members and other stakeholders.	80% level of satisfaction of Asbestos Safety and Eradication Council members and other stakeholders.
	Level of public awareness about asbestos safety.	Awareness surveys show an increased level of public awareness about asbestos safety.

Year	Performance measures	Planned performance results
Budget Year 2022-23	Effective stakeholder engagement.	Increased reach of ASEA’s stakeholder network.
	National adoption of National Asbestos Awareness Week 2022.	National adoption of National Asbestos Awareness Week 2022.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.1 Coordinate national actions to improve asbestos awareness and the effective and safe management, removal and disposal of asbestos.		
Year	Performance measures	Planned performance results
Budget year 2022-23 (continued)	Applications for permission to import and export asbestos finalised within 60 days.	All applications for permission to import and export asbestos finalised within 60 days.
Forward Estimates 2023-26	As per 2022-23	As per 2022-23

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

ASEA has nil difference to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

ASEA is budgeting for a break-even operating position, excluding unappropriated depreciation expense of \$0.1 million for the 2022–23 financial year.

Total revenues are estimated to be \$4.7 million and total expenses \$4.8 million.

Total assets at the end of 2022–23 financial year are estimated to be \$4.9 million. The majority of the assets represent appropriations receivable.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	2,560	2,432	2,431	2,393	2,368
Suppliers	1,875	2,045	2,355	2,455	2,535
Depreciation and amortisation (a)	268	191	95	82	68
Finance costs	4	12	6	1	-
Total expenses	4,707	4,680	4,887	4,931	4,971
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	70	68	68	68	68
Total own-source revenue	70	68	68	68	68
Total own-source income	70	68	68	68	68
Net (cost of)/contribution by services	(4,637)	(4,612)	(4,819)	(4,863)	(4,903)
Revenue from Government	4,735	4,547	4,755	4,797	4,835
Surplus/(deficit) attributable to the Australian Government	98	(65)	(64)	(66)	(68)
Total comprehensive income/(loss)	98	(65)	(64)	(66)	(68)
Total comprehensive income/(loss) attributable to the Australian Government	98	(65)	(64)	(66)	(68)
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income (c)	98	(65)	(64)	(66)	(68)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	23	69	68	68	68
plus: depreciation/amortisation expenses for ROU assets (b)	245	122	27	14	-
less: lease principal repayments (b)	247	126	31	16	-
Net Cash Operating Surplus/ (Deficit)	119	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies leases under AASB 16 Leases.

(c) 2021-22 estimated actual include post CBMS auditor adjustment.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	111	111	111	111	111
Trade and other receivables	4,709	4,709	4,709	4,709	4,709
Total financial assets	4,820	4,820	4,820	4,820	4,820
Non-financial assets					
Land and buildings	184	62	35	21	21
Property, plant and equipment	36	27	18	9	0
Other non-financial assets	4	4	4	4	4
Total non-financial assets	224	93	57	34	25
Assets held for sale					
Total assets	5,044	4,913	4,877	4,854	4,845
LIABILITIES					
Payables					
Suppliers	274	274	274	274	274
Other payables	58	58	58	58	58
Total payables	332	332	332	332	332
Interest bearing liabilities					
Loans					
Leases	193	67	36	20	20
Total interest bearing liabilities	193	67	36	20	20
Provisions					
Employee provisions	805	805	805	805	805
Total provisions	805	805	805	805	805
Total liabilities	1,330	1,204	1,173	1,157	1,157
Net assets	3,714	3,709	3,704	3,697	3,688
EQUITY*					
Parent entity interest					
Contributed equity (a)	513	573	632	691	750
Retained surplus (accumulated deficit)	3,201	3,136	3,072	3,006	2,938
Total parent entity interest	3,714	3,709	3,704	3,697	3,688
Total equity	3,714	3,709	3,704	3,697	3,688

Prepared on Australian Accounting Standards basis.

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

(a) 2021-22 estimated actual include post CBMS auditor adjustment.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022					
Balance carried forward from previous period	3,201	-	-	513	3,714
Adjusted opening balance	3,201	-	-	513	3,714
Comprehensive income					
Surplus/(deficit) for the period	(65)				(65)
Total comprehensive income	(65)	-	-	-	(65)
of which:					
Attributable to the Australian Government	(65)	-	-	-	(65)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	60	60
Sub-total transactions with owners	-	-	-	60	60
Estimated closing balance as at 30 June 2023	3,136	-	-	573	3,709
Less: non-controlling interests*		-	-		-
Closing balance attributable to the Australian Government	3,136	-	-	573	3,709

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,181	4,547	4,755	4,797	4,835
Other	62	-	-	-	-
Total cash received	4,243	4,547	4,755	4,797	4,835
Cash used					
Employees	2,282	2,432	2,431	2,393	2,368
Suppliers	1,737	1,977	2,287	2,387	2,467
Interest payments on lease liability	4	12	6	1	-
Total cash used	4,023	4,421	4,724	4,781	4,835
Net cash from/(used by) operating activities	220	126	31	16	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	17	60	59	59	59
Total cash used	17	60	59	59	59
Net cash from/(used by) investing activities	(17)	(60)	(59)	(59)	(59)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	59	60	59	59	59
Total cash received	59	60	59	59	59
Cash used					
Repayments of borrowings					
Principal payments on lease liability	247	126	31	16	-
Total cash used	247	126	31	16	-
Net cash from/(used by) financing activities	(188)	(66)	28	43	59
Net increase/(decrease) in cash held	15	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	96	111	111	111	111
Cash and cash equivalents at the end of the reporting period	111	111	111	111	111

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	59	60	59	59	59
Total new capital appropriations	59	60	59	59	59
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	17	60	59	59	59
Total items	17	60	59	59	59
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	-	60	59	59	59
Funded internally from departmental resources (b)	17	-	-	-	-
TOTAL	17	60	59	59	59
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
	-	-	-	-	-
Total purchases	17	60	59	59	59
Total cash used to acquire assets	17	60	59	59	59

Prepared on Australian Accounting Standards basis.

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

(b) Includes s74 external receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2022			
Gross book value	-	117	117
Gross book value - ROU assets	621	-	621
Accumulated depreciation/ amortisation and impairment	(437)	(81)	(518)
Opening net book balance	184	36	220
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)	-	60	60
Total additions	-	60	60
Other movements			
Depreciation/amortisation expense	-	(69)	(69)
Depreciation/amortisation on ROU assets	(122)	-	(122)
Total other movements	(122)	(69)	(191)
As at 30 June 2023			
Gross book value	-	177	177
Gross book value - ROU assets	621	-	621
Accumulated depreciation/ amortisation and impairment	(437)	(150)	(587)
Accumulated depreciation/amortisation and impairment - ROU assets	(122)	-	(122)
Closing net book balance	62	27	89

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian Building and Construction Commission

Entity resources and planned performance

Australian Building and Construction Commission

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Australian Building and Construction Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Building and Construction Commission (ABCC) was re-established by the *Building and Construction Industry (Improving Productivity) Act 2016* (BCIIP Act) and commenced operations on 2 December 2016.

The Budget estimates reflect the carrying out of the Government's election commitment to abolish the ABCC by amending the BCIIP Act during the Budget year. The Government will resource the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the building and construction industry.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

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

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

Information in this table is presented on a resourcing (that is, appropriations/ cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: ABCC resource statement - Budget estimates for 2022-23 as at October Budget 2022*

	2021-22 <i>Estimated actual \$'000</i>	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services		
Prior year appropriations available (a)	56,631	56,528
Departmental appropriation (b)	34,304	16,482
s74 External Revenue (c)	660	126
Departmental capital budget (d)	440	447
Total departmental annual appropriations	92,035	73,583
Total departmental resourcing	92,035	73,583
Total resourcing for ABCC	92,035	73,583
	2021-22	2022-23
Average staffing level (number)	162	38

All figures shown above are GST exclusive - these may not match figures in the cash flow statement. Prepared on a resourcing (that is, appropriations available) basis.

*The Government’s intention is to amend the *Building and Construction Industry (Improving Productivity) Act 2016* to abolish the Australian Building and Construction Commission and repeal the Building Code, and to resource the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the building and construction industry.

- (a) Appropriation Bill (No. 1) 2022–2023, Supply Bill (No. 3) 2022–2023 and *Supply Act (No. 1) 2022–2023*.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013*.
- (d) DCBs are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a ‘contribution by owner’.

1.3 Budget measures

Budget measures in Part 1 relating to entity Australian Building and Construction Commission are detailed in the October Budget Paper No. 2 and are summarised below.

Table 1.2: ABCC October 2022-23 Budget measures
Part 1: Measures announced since the 2022-23 March Budget

Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
PAYMENT MEASURES					
Abolish the Australian Building and Construction Commission and Provide Additional Resources for the Fair Work Ombudsman					
Administered payment	-	-	-	-	-
Departmental payment	-	(17,944)	(36,881)	(37,709)	(38,401)
Total	-	(17,944)	(36,881)	(37,709)	(38,401)
Total payment measures					
Administered	-	-	-	-	-
Departmental	-	(17,944)	(36,881)	(37,709)	(38,401)
Total	-	(17,944)	(36,881)	(37,709)	(38,401)

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

Section 2: Outcomes and planned performance

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

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

Note:

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

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

<https://www.abcc.gov.au/about/plans-and-reports/our-corporate-plan>.

The most recent annual performance statement can be found at:

<https://www.abcc.gov.au/about/plans-and-reports/annual-reports>.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

Table 2.1.1 shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Education, Compliance and Enforcement					
Departmental expenses					
Departmental appropriation	28,274	15,517	-	-	-
s74 External Revenue (a)	660	126	-	-	-
Expenses not requiring appropriation in the Budget year (b)	3,299	3,145	-	-	-
Departmental total	32,233	18,788	-	-	-
Total expenses for program 1.1	32,233	18,788	-	-	-
Outcome 1 Totals by appropriation type					
Departmental appropriation	28,274	15,517	-	-	-
s74 External Revenue (a)	660	126	-	-	-
Expenses not requiring appropriation in the Budget year (b)	3,299	3,145			
Departmental total	32,233	18,788			
Total expenses for Outcome 1	32,233	18,788			
	2021-22	2022-23			
Average staffing level (number)	162	38			

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

(a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act 2013.

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

Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measure for Outcome 1

Outcome 1: Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.		
Program 1.1: Education, compliance and enforcement		
To educate building industry participants in order to promote compliance with workplace laws.		
Key activities	<ul style="list-style-type: none"> • Educate • Advise and assist • Impartially monitor and assess compliance • Use litigation and other enforcement options to drive a change in behaviour • Promote an impartial, flexible and innovative workforce 	
Year	Performance measures	Planned performance results
Prior year 2021-22	Surveyed stakeholders who indicate that tools and resources provided by ABCC have improved their understanding of workplace rights and responsibilities.	Target: 80% Achieved
	Number of formal presentations delivered to stakeholders.	Target: 175 Achieved
	Surveyed stakeholders who are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided.	Target: 80% Achieved
	Number of activities conducted to improve compliance with designated building laws and the building codes.	Target: 475 Achieved
	Average time taken to commence civil penalty proceeding.	Target: <12 months Achieved

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.1: Education, compliance and enforcement		
To educate building industry participants in order to promote compliance with workplace laws.		
Year	Performance measures	Planned performance results
Budget year 2022-23	Surveyed stakeholders who indicate that tools and resources provided by ABCC have improved their understanding of workplace rights and responsibilities.	80%
	Number of formal presentations delivered to stakeholders.	As required
	Surveyed stakeholders who are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided.	80%
	Number of activities conducted to improve compliance with designated building laws and the building codes.	Close out of all current and ongoing compliance audits and activities ^(a)
	Average time taken to commence civil penalty proceeding.	<12 months

(a) These targets have been adjusted in light of the Government's commitment to abolish the ABCC during the 2022-23 financial year.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

The ABCC is budgeting for a break-even result in 2022-23 after excluding unfunded depreciation and amortisation expenses.

Total revenues are estimated to be \$34.6 million and total expenses \$35.5 million.

Total assets at the end of the 2022-23 financial year are estimated to be \$64.6 million. The majority of the assets represent receivables (appropriations receivable), property leased assets and property fit-outs. Asset acquisitions are planned in right-of-use leases, office accommodation fit-outs and plant and equipment.

Total liabilities for 2022-23 are estimated at \$13.0 million. The largest liability items are property lease liabilities and accrued employee entitlements.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	18,847	10,569	-	-	-
Suppliers	9,786	5,024	-	-	-
Depreciation and amortisation (a)	3,299	3,145	-	-	-
Finance costs	300	50	-	-	-
Losses from asset sales	1	-	-	-	-
Total expenses	32,233	18,788	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	264	-	-	-	-
Other	660	126	-	-	-
Total own-source revenue	924	126	-	-	-
Total own-source income	924	126			
Net (cost of)/contribution by services	(31,309)	(18,662)	-	-	-
Revenue from Government	34,304	16,482	-	-	-
Surplus/(deficit) attributable to the Australian Government	2,995	(2,180)	-	-	-
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	2,995	(2,180)	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	2,995	(2,180)	-	-	-

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

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	2,995	(2,180)	-	-	-
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections (a))	1,167	1,064	-	-	-
plus: depreciation/amortisation expenses for ROU assets (b)	2,132	2,081	-	-	-
less: lease principal repayments (b)	2,078	965	-	-	-
Net Cash Operating Surplus/ (Deficit)	4,216	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Applies leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	154	154	-	-	-
Trade and other receivables	56,721	56,618	-	-	-
Total financial assets	56,875	56,772	-	-	-
Non-financial assets					
Land and buildings	8,654	6,773	-	-	-
Property, plant and equipment	142	568	-	-	-
Intangibles	133	102	-	-	-
Other non-financial assets	413	413	-	-	-
Total non-financial assets	9,342	7,856	-	-	-
Total assets	66,217	64,628	-	-	-
LIABILITIES					
Payables					
Suppliers	2,276	2,276	-	-	-
Other payables	738	738	-	-	-
Total payables	3,014	3,014	-	-	-
Interest bearing liabilities					
Leases	6,301	6,445	-	-	-
Total interest bearing liabilities	6,301	6,445	-	-	-
Provisions					
Employee provisions	4,514	4,514	-	-	-
Other provisions	314	314	-	-	-
Total provisions	4,828	4,828	-	-	-
Total liabilities	14,143	14,287	-	-	-
Net assets	52,074	50,341	-	-	-
EQUITY*					
Parent entity interest					
Contributed equity	7,286	7,733	-	-	-
Reserves	66	66	-	-	-
Retained surplus (accumulated deficit)	44,722	42,542	-	-	-
Total parent entity interest	52,074	50,341	-	-	-
Total equity	52,074	50,341	-	-	-

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2022-23)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	44,722	66	7,286	52,074
Adjusted opening balance	44,722	66	7,286	52,074
Comprehensive income				
Surplus/(deficit) for the period	(2,180)	-	-	(2,180)
Total comprehensive income	(2,180)	-	-	(2,180)
of which:				
Attributable to the Australian Government	(2,180)	-	-	(2,180)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	447	447
Sub-total transactions with owners	-	-	447	447
Estimated closing balance as at 30 June 2023	42,542	66	7,733	50,341
Closing balance attributable to the Australian Government	42,542	66	7,733	50,341

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	30,135	16,585	-	-	-
Sale of goods and rendering of services	273		-	-	-
Net GST received	(46)	1,181	-	-	-
Other	645	91	-	-	-
Total cash received	31,007	17,857	-	-	-
Cash used					
Employees	20,077	10,569	-	-	-
Suppliers	8,345	4,989	-	-	-
Net GST paid	-	1,181	-	-	-
Interest payments on lease liability	396	50	-	-	-
Other	(218)	-	-	-	-
Total cash used	28,600	16,789	-	-	-
Net cash from/(used by) operating activities	2,407	1,068	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	929	550	-	-	-
Total cash used	929	550	-	-	-
Net cash from/(used by) investing activities	(929)	(550)	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	440	447	-	-	-
Total cash received	440	447	-	-	-
Cash used					
Principal payments on lease liability	2,078	965	-	-	-
Other	(11)	-	-	-	-
Total cash used	2,067	965	-	-	-
Net cash from/(used by) financing activities	(1,627)	(518)	-	-	-
Net increase/(decrease) in cash held	(149)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	303	154	-	-	-
Cash and cash equivalents at the end of the reporting period	154	154	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	440	447	-	-	-
Total new capital appropriations	440	447	-	-	-
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	440	447	-	-	-
Total items	440	447	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	440	447	-	-	-
Funded internally from departmental resources (b)	1,628	103	-	-	-
TOTAL	2,068	550	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,068	550	-	-	-
Total cash used to acquire assets	2,068	550	-	-	-

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following s74 external receipts:

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

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	5,763	886	715	7,364
Gross book value - ROU assets	12,289	-	-	12,289
Accumulated depreciation/ amortisation and impairment	(3,054)	(744)	(582)	(4,380)
Accumulated depreciation/amortisation and impairment - ROU assets	(6,344)	-	-	(6,344)
Opening net book balance	8,654	142	133	8,929
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	550	-	550
By purchase - appropriation equity - ROU assets	1,109	-	-	1,109
By purchase - appropriation ordinary annual services (b)	1,109	550	-	1,659
Other movements				
Depreciation/amortisation expense	(909)	(124)	(31)	(1,064)
Depreciation/amortisation on ROU assets	(2,081)	-	-	(2,081)
Total other movements	(2,990)	(124)	(31)	(3,145)
As at 30 June 2023				
Gross book value	5,763	1,436	715	7,914
Gross book value - ROU assets	13,398	-	-	13,398
Accumulated depreciation/ amortisation and impairment	(3,963)	(868)	(613)	(5,444)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,425)	-	-	(8,425)
Closing net book balance	6,773	568	102	7,443

Prepared on Australian Accounting Standards basis.

- (a) Appropriation equity refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including Collection Development Acquisition Budget.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Australian Skills Quality Authority

Entity resources and planned performance

Australian Skills Quality Authority

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Australian Skills Quality Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Skills Quality Authority's (ASQA) purpose is to ensure quality vocational education and training (VET) so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers. ASQA plays a key role in ensuring that Australians can experience the economic benefits that quality VET provides, by regulating the VET sector and partnering with stakeholders to continuously improve regulatory outcomes, consistent with Government's expectations of ASQA as a best-practice regulator.

ASQA was established under the *National Vocational Education and Training Regulator Act 2011* (NVR Act) on 1 July 2011, following the referral of powers by the majority of state and territory governments. ASQA is accountable for the regulation of:

- providers that deliver VET courses to domestic students in Australia or offer Australian qualifications overseas
- providers that deliver VET courses to overseas students - providers must be approved on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) to teach overseas students in Australia
- certain providers that deliver English Language Intensive Courses for Overseas Students (ELICOS).

ASQA also provides national accreditation for courses to meet an established industry, enterprise, educational, legislative or community need.

ASQA's stakeholders include:

- VET providers and peak bodies
- the Australian Government and state and territory governments, together with other entities that form Australia's VET regulatory framework, including the two state-based VET regulators
- the VET policy, program and funding network
- industry, employers and employee representatives
- students and the consumer protection network.

ASQA's priorities for the year ahead

Over the coming year, ASQA will continue to operate using a best practice regulatory approach that adopts a whole-of-system perspective, continuously improving its performance, capability and culture, and ensuring we manage sector and provider risks to quality VET outcomes, while maximising our efficiency and effectiveness.

ASQA recommits to meeting the *Standards for VET Regulators 2015*, which require us to implement a risk-based approach to regulation and provide accountability and transparency of ASQA’s regulatory activities.

Through our responsive regulation of the VET sector, we will support the maturing of the capability and capacity of the VET sector to deliver quality outcomes and in turn promote confidence and trust in Australia’s VET system to meet skills and training needs and drive economic growth.

As a shared steward of the VET sector, ASQA will continue to ensure its regulatory expertise is considered in policy decisions regarding the regulatory framework made by the Department of Employment and Workplace Relations and Department of Education.

In 2022-23, ASQA will focus on:

- building the sector’s capability for self-assurance, including through the co-design of a model of provider self-assurance for the sector and development of regulatory approaches that promote self-assurance, including co-designed self-assessment tools and new approaches to the annual declaration on compliance
- refining our Regulatory Risk Framework and Regulatory Operating Model to ensure a proportionate and appropriately targeted regulatory program – and improving our reporting on outcomes of regulatory activities, including sharing the insights of activities with the sector
- leveraging and supporting broader government data management initiatives to improve the way regulatory data is collected, stored, shared and utilised
- ongoing implementation of an agency-wide approach to investment in staged digital enhancements to underpin our continuous improvement of regulatory best practice and support efficiencies for providers in interacting with the regulator
- implementing new Service Standards to support a focus on efficient and effective regulation and the quality of interactions with providers
- maturing an evaluation framework to demonstrate regulatory impact and continuous improvement of regulatory outcomes over time
- operate a model of full cost recovery that is aligned to best practice cost recovery principles of efficiency and effectiveness, transparency and accountability.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to ASQA for its operations and delivery of programs and services on behalf of the Government.

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

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

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

Table 1.1: ASQA resource statement — Budget estimates for 2022-23 as at October Budget 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	20,147	17,942
Departmental appropriation (b)	41,892	42,413
s74 External Revenue (c)	129	-
Departmental capital budget (d)	1,219	1,231
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	2,625	304
Equity injection	1,410	1,214
Loans		
Total departmental annual appropriations	67,422	63,104
Total departmental resourcing	67,422	63,104
Administered		
Total administered special appropriations	39	357
Total administered resourcing	39	357
Total resourcing for ASQA	67,461	63,461
	2021-22	2022-23
Average staffing level (number)	188	202

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

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

- (a) Appropriation Bill (No. 1) 2022-23.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No. 2) 2022-23.

1.3 Budget measures

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

Table 1.2: ASQA October 2022-23 Budget measures

Part 1: Measures announced since the March 2022-23 Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
Training Package Assurance - funding redirection (a)						
	1.1					
	Administered payment	-	-	-	-	-
	Departmental payment	-	(2,987)	(4,079)	(4,153)	(4,180)
	Total	-	(2,987)	(4,079)	(4,153)	(4,180)
An Ambitious and Enduring APS Reform Plan (b)						
	1.1					
	Administered payment	-	-	-	-	-
	Departmental payment	-	(16)	(45)	(52)	-
	Total	-	(16)	(45)	(52)	-
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (c)						
	1.1					
	Administered payment	-	-	-	-	-
	Departmental payment	-	(768)	-	-	-
	Total	-	(768)	-	-	-
Total Payment measures						
	Administered	-	-	-	-	-
	Departmental	-	(3,771)	(4,124)	(4,205)	(4,180)
	Total	-	(3,771)	(4,124)	(4,205)	(4,180)

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

(a) The lead entity for measure titled Training Package Assurance - funding redirection is the Department of Employment and Workplace Relations. The full measure description and package details appear in Budget Paper No. 2 under the Employment and Workplace Relations portfolio.

(b) The lead entity for measure titled An Ambitious and Enduring APS Reform Plan is the Department of the Prime Minister and Cabinet. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

(c) This is a Whole of Government savings measure.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Regulation and advice					
Departmental expenses					
Departmental appropriation	42,912	41,393	41,399	39,612	40,022
s74 External Revenue (a)	129	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	7,277	4,818	5,211	6,229	3,333
Departmental total	50,318	46,211	46,610	45,841	43,355
Total expenses for program 1.1	50,318	46,211	46,610	45,841	43,355
	2021-22	2022-23			
Average staffing level (number)	188	202			

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

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

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

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the Budget October 2022-23 measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers		
Program 1.1: Regulation		
To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.		
Key activities	The regulatory mechanisms through which Program 1.1 is delivered are: <ul style="list-style-type: none"> • registration of training providers to provide national qualifications • accrediting national courses to meet statutory requirements • education and engagement with providers to support compliance and continuous improvement of quality outcomes • promoting provider culture and systems for self-assurance of compliance and quality outcomes to build the capacity of providers • analysis of data, intelligence and information to identify and respond proportionately to risk • monitoring provider performance against applicable standards and obligations • proportionate management of non-compliance and enforcement activities • partnering with stakeholders to improve the impact and effectiveness of our regulatory activities • publication of information about our regulatory functions, outputs, decisions and insights about sector performance • publication of information about our performance • engagement with stakeholders to support continuous improvement and broader reform of the VET sector. 	
Year	Performance measures	Expected performance results
Prior year 2021-22	ASQA delivers improved provider self - assurance capability and continuous quality improvement.	Achieved
	ASQA regulation is best practice, integrated, risk-based, data driven and proportionate.	Partially Achieved
	ASQA is transparent in the performance of its regulatory functions and its responsibilities as a regulator, including compliance with the Standards for VET Regulators 2015.	Partially Achieved

<p>Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers</p>		
<p>Program 1.1: Regulation To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.</p>		
Year	Performance measures	Expected performance results
	ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact.	Achieved
	ASQA is efficient, effective and continuously improves.	Achieved
	ASQA publishes information about the performance of the sector to support transparency and accountability.	Achieved

<p>Outcome 1: Through our regulation and partnership with stakeholders, ensure quality vocational education and training so that students, employers, the community and governments have confidence in the integrity of national qualifications issued by training providers.</p>		
<p>Program 1.1: Regulation To ensure quality vocational education and training so that students, employers, governments and the community have confidence in the integrity of national qualifications issued by training providers.</p>		
Year	Performance measures	Expected performance results
Budget year 2022-23	<p>ASQA delivers improved provider self-assurance and continuous quality improvement.</p> <p>ASQA regulation is best practice, integrated, risk-based and proportionate.</p> <p>ASQA is transparent in the performance of its regulatory functions and its responsibilities, including compliance with the <i>Standards for VET Regulators 2015</i>, and publishes information about the performance of the sector to support transparency and accountability.</p> <p>ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory impact.</p> <p>ASQA is efficient, effective and continuously improves.</p>	<p>Based on the qualitative and quantitative performance data available for 2022-23, ASQA is tracking well against its performance criteria.</p> <p>ASQA's assessment to date does not include provider survey results that will only be available at the end of the financial year.</p>
Forward Estimates 2023-26	As per 2022-23	As per 2022-23
<p>Material changes to Program 1.1 resulting from October 2022-23 Budget measures: Training Package Assurance – funding redirection</p>		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ASQA’s finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ASQA’s finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.2 Explanatory notes and analysis of budgeted financial statements

Budgeted departmental comprehensive income statement

Expenses for 2022-23 are estimated to be \$46.2 million. This reflects a decrease of \$4.1 million from estimated actual expenses for 2021-22.

ASQA’s income statement reflects deficits across the forward estimates. The estimated deficit for 2022-23 is \$4.8 million. These deficits are predominantly attributable to the depreciation and amortisation expense for the year.

Budgeted departmental balance sheet

ASQA’s net asset position of \$21.8 million for 2022-23 represents a decrease of \$2.3 million from the 2021-22 estimated actual. The accumulated deficit of \$19.5 million in the balance sheet predominately represents the accounting treatment applicable to depreciation expense.

Capital acquisitions in 2022-23 (as shown in Table 3.6) are predominantly planned to be \$1.3 million for enhancement of IT systems, \$1.2 million in leasehold improvements and \$6.6 million for right-of-use assets (property leases).

Schedule of budgeted income and expenses administered on behalf of Government

In November 2021, the Government further extended the fees and charges waiver until 1 July 2022 for VET providers and 31 December 2022 for ELICOS-only providers and in doing so, extended the implementation of full cost recovery to 1 July 2022.

The Budget measures result in a revenue estimate for 2022-23 of \$36.6 million.

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

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	23,587	26,071	27,186	27,978	28,455
Suppliers	19,978	12,690	11,606	10,033	10,179
Depreciation and amortisation (a)	6,598	7,287	7,686	7,733	4,647
Finance costs	153	163	132	97	74
Losses from asset sales	2	-	-	-	-
Total expenses	50,318	46,211	46,610	45,841	43,355
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	129	-	-	-	-
Total own-source revenue	129	-	-	-	-
Gains					
Other	50	50	50	50	50
Total gains	50	50	50	50	50
Total own-source income	179	50	50	50	50
Net (cost of)/contribution by services	(50,139)	(46,161)	(46,560)	(45,791)	(43,305)
Revenue from Government	42,912	41,393	41,399	39,612	40,022
Surplus/(deficit) attributable to the Australian Government	(7,227)	(4,768)	(5,161)	(6,179)	(3,283)
Total comprehensive income/(loss)	(7,227)	(4,768)	(5,161)	(6,179)	(3,283)
Total comprehensive income/(loss) attributable to the Australian Government	(7,227)	(4,768)	(5,161)	(6,179)	(3,283)

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

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(7,227)	(4,768)	(5,161)	(6,179)	(3,283)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,039	4,627	5,100	5,290	2,999
plus: depreciation/amortisation expenses for ROU assets (b)	2,559	2,660	2,586	2,443	1,648
less: lease principal repayments (b)	2,558	2,519	2,525	1,554	1,364
Net Cash Operating Surplus/ (Deficit)	(3,187)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement. appropriations provided under Appropriation Act (No.1) or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	385	1,405	1,405	1,405	1,405
Trade and other receivables	19,589	19,952	21,720	24,402	24,402
Total financial assets	19,974	21,357	23,125	25,807	25,807
Non-financial assets					
Land and buildings	9,523	13,894	11,603	13,248	10,421
Property, plant and equipment	736	495	354	579	390
Intangibles	10,725	8,609	5,782	2,264	1,930
Other non-financial assets	433	433	433	433	433
Total non-financial assets	21,417	23,431	18,172	16,524	13,174
Total assets	41,391	44,788	41,297	42,331	38,981
LIABILITIES					
Payables					
Suppliers	3,134	4,822	6,590	9,272	9,272
Other payables	671	671	671	671	671
Total payables	3,805	5,493	7,261	9,943	9,943
Interest bearing liabilities					
Other interest bearing liabilities	6,437	10,469	7,944	11,190	9,826
Total interest bearing liabilities	6,437	10,469	7,944	11,190	9,826
Provisions					
Employee provisions	5,938	5,938	5,938	5,938	5,938
Other provisions	1,091	1,091	1,091	1,091	1,091
Total provisions	7,029	7,029	7,029	7,029	7,029
Total liabilities	17,271	22,991	22,234	28,162	26,798
Net assets	24,120	21,797	19,063	14,169	12,183
EQUITY*					
Parent entity interest					
Contributed equity	37,588	40,033	42,460	43,745	45,042
Reserves	1,272	1,272	1,272	1,272	1,272
Retained surplus (accumulated deficit)	(14,740)	(19,508)	(24,669)	(30,848)	(34,131)
Total parent entity interest	24,120	21,797	19,063	14,169	12,183
Total equity	24,120	21,797	19,063	14,169	12,183

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022					
Balance carried forward from previous period	(14,740)	1,272	-	37,588	24,120
Adjusted opening balance	(14,740)	1,272	-	37,588	24,120
Comprehensive income					
Surplus/(deficit) for the period	(4,768)	-	-	-	(4,768)
Total comprehensive income	(4,768)	-	-	-	(4,768)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	1,214	1,214
Departmental Capital Budget (DCB)	-	-	-	1,231	1,231
Sub-total transactions with owners	-	-	-	2,445	2,445
Transfers between equity	-	-	-	-	-
Estimated closing balance as at 30 June 2023	(19,508)	1,272	-	40,033	21,797
Closing balance attributable to the Australian Government	(19,508)	1,272	-	40,033	21,797

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	44,195	40,725	39,631	36,930	40,022
Sale of goods and rendering of services	(187)	-	-	-	-
Net GST received	(46)	-	-	-	-
Total cash received	43,962	40,725	39,631	36,930	40,022
Cash used					
Employees	23,990	26,071	27,186	27,978	28,455
Suppliers	18,018	10,952	9,788	7,301	10,129
Interest payments on lease liability	123	163	132	97	74
Total cash used	42,131	37,186	37,106	35,376	38,658
Net cash from/(used by) operating activities	1,831	3,539	2,525	1,554	1,364
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,125	2,750	2,427	1,285	1,297
Total cash used	4,125	2,750	2,427	1,285	1,297
Net cash from/(used by) investing activities	(4,125)	(2,750)	(2,427)	(1,285)	(1,297)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,950	2,750	2,427	1,285	1,297
Total cash received	4,950	2,750	2,427	1,285	1,297
Cash used					
Principal payments on lease liability	2,558	2,519	2,525	1,554	1,364
Total cash used	2,558	2,519	2,525	1,554	1,364
Net cash from/(used by) financing activities	2,392	231	(98)	(269)	(67)
Net increase/(decrease) in cash held	98	1,020	-	-	-
Cash and cash equivalents at the beginning of the reporting period	287	385	1,405	1,405	1,405
Cash and cash equivalents at the end of the reporting period	385	1,405	1,405	1,405	1,405

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,219	1,231	1,270	1,285	1,297
Equity injections - Bill 2	1,410	1,214	1,157	-	-
Total new capital appropriations	2,629	2,445	2,427	1,285	1,297
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,629	2,445	2,427	1,285	1,297
Total items	2,629	2,445	2,427	1,285	1,297
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,493	1,296	1,157	-	-
Funded by capital appropriation - DCB (b)	2,761	1,454	1,270	1,285	1,297
TOTAL	5,254	2,750	2,427	1,285	1,297
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,125	2,750	2,427	1,285	1,297
Total cash used to acquire assets	4,125	2,750	2,427	1,285	1,297

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

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

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2022				
Gross book value	3,776	1,072	26,130	30,978
Gross book value - ROU assets	11,464	-	-	11,464
Accumulated depreciation/ amortisation and impairment	(660)	(336)	(15,405)	(16,401)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,057)	-	-	(5,057)
Opening net book balance	9,523	736	10,725	20,984
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	1,296	1,296
By purchase - appropriation ordinary annual services (b)	1,235	60	159	1,454
By purchase - other - ROU assets	6,551	-	-	6,551
Total additions	7,786	60	1,455	9,301
Other movements				
Depreciation/amortisation expense	(755)	(301)	(3,571)	(4,627)
Depreciation/amortisation on ROU assets	(2,660)	-	-	(2,660)
Total other movements	(3,415)	(301)	(3,571)	(7,287)
As at 30 June 2023				
Gross book value	5,011	1,132	27,585	33,728
Gross book value - ROU assets	18,015	-	-	18,015
Accumulated depreciation/ amortisation and impairment	(1,415)	(637)	(18,976)	(21,028)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,717)	-	-	(7,717)
Closing net book balance	13,894	495	8,609	22,998

Prepared on Australian Accounting Standards basis.

(a) Appropriation equity refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including Collection Development Acquisition Budget.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	2,426	36,601	37,361	37,468	36,622
Total non-taxation revenue	2,426	36,601	37,361	37,468	36,622
Total own-source revenue administered on behalf of Government	2,426	36,601	37,361	37,468	36,622
Gains					
Other gains	26	-	-	-	-
Total gains administered on behalf of Government	26	-	-	-	-
Total own-sourced income administered on behalf of Government	2,452	36,601	37,361	37,468	36,622
Net (cost of)/contribution by services	2,452	36,601	37,361	37,468	36,622
Total comprehensive income/(loss)	2,452	36,601	37,361	37,468	36,622

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Total assets administered on behalf of Government	-	-	-	-	-
LIABILITIES					
Payables					
Other payables	165	165	165	165	165
Total payables	165	165	165	165	165
Provisions					
Other provisions	209	209	209	209	209
Total provisions	209	209	209	209	209
Total liabilities administered on behalf of Government	374	374	374	374	374
Net assets/(liabilities)	(374)	(374)	(374)	(374)	(374)

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	2,631	36,601	37,361	37,468	36,622
Total cash received	2,631	36,601	37,361	37,468	36,622
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) operating activities	2,631	36,601	37,361	37,468	36,622
Net increase/(decrease) in cash held	2,631	36,601	37,361	37,468	36,622
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	39	357	357	357	357
Total cash from Official Public Account	39	357	357	357	357
Cash to Official Public Account for:					
- Appropriations	(2,670)	(36,958)	(37,718)	(37,825)	(36,979)
Total cash to Official Public Account	(2,670)	(36,958)	(37,718)	(37,825)	(36,979)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

ASQA has no administered assets therefore Table 3.11 is not presented

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

Entity resources and planned performance

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

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

Section 1: Entity overview and resources

1.1 Strategic direction statement

Comcare is a work health and safety regulator, a scheme manager, a claims manager and an insurer. Comcare also has enabling roles, focused on the capability and capacity of its own workforce and on supporting engagement and better practice approaches to health and safety across its scheme.

Comcare:

- regulates work health and safety as specified in the *Work Health and Safety Act 2011* (WHS Act) and
- manages claims in relation to the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act), *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* (ARC Act) and Parliamentary Injury Compensation Scheme (PICS) established under the *Parliamentary Business Resources Act 2017*
- provides support through expert advice and services to the Safety, Rehabilitation and Compensation Commission (SRCC) and the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority)
- delivers other functions as specified in the above legislation.

Comcare's outcome and purpose is to 'Promote and enable safe and healthy work'. This purpose unites Comcare's functional activities and is supported by strategic priorities that reflect that there are multi-factorial, multi-layered connections between the different functions of Comcare along the prevention – early intervention – injury management – compensation and rehabilitation continuum.

Comcare's strategic priorities are:

- excellence in service provision
- engagement with its stakeholders
- prevention and early intervention across our scheme

- insight-driven and risk- and evidence-based practice
- being adaptive and sustainable in the face of change.

This year Comcare will continue to promote innovation and better practice across its operations, striving to find better ways to prevent injury and support timely, safe and sustainable return to work. Comcare will continue to respond as Australia shifts its pandemic response to living with COVID-19.

Seacare Authority

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

Its purposes are derived from its functions and powers under the Seafarers Act and OHS(MI) Act. These are:

- Purpose 1: Promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme
- Purpose 2: Maintain a scheme safety net that is able to meet its liabilities.

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

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

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

The Seacare Authority’s administered assets, liabilities, revenues and expenses are reported in tables 3.7, 3.8 and 3.9.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Comcare resource statement — Budget estimates for 2022-23 as at October Budget 2022

	<i>2021-22 Estimated actual \$'000</i>	<i>2022-23 Estimate \$'000</i>
Opening balance/cash reserves at 1 July (a)	943,772	497,288
Funds from Government		
Annual appropriations - ordinary annual services (b)	5,846	5,837
Total departmental annual appropriations	5,846	5,837
Amounts received from related entities		
Amounts from portfolio department (c)	(6,364)	50,768
Total amounts received from related entities	(6,364)	50,768
Total funds from Government	(518)	56,605
Funds from Industry Sources		
License fees	21,586	21,081
Total funds from industry sources	21,586	21,081
Funds from other sources		
Interest	3,375	3,821
Sale of goods and services	3,227	3,775
Regulatory contributions	23,456	21,191
Workers' compensation premiums	161,572	195,900
Total funds from other sources	191,630	224,687
Total net resourcing for Comcare	1,156,470	799,661
	<i>2021-22</i>	<i>2022-23</i>
Average staffing level (number)	584	630

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

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

- (a) The opening balance of cash reserves was lower in 2022-23 due to the finalisation of exit payments in 2021-22 made to former premium paying entities that became self-insured licensees in the scheme.
- (b) Appropriation Bill (No. 1) 2022-23.
- (c) Comcare is not directly appropriated as a corporate Commonwealth entity. Grants from its portfolio department include special appropriations under the Safety Rehabilitation and Compensation Act 1988 for the payment of pre-premium costs and the Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005 for asbestos-related claims settlements. In 2021-22, the amounts received from the Attorney-General's Department has been reduced by \$50.361 million due to return of funds received in previous years.

1.3 Budget measures

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

Table 1.2: Comcare October 2022-23 Budget measures

Part 1: Measures announced since the March 2022-23 Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
An ambitious and Enduring APS Reform Plan (a)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	(2)	(6)	(7)	-
Total		-	(2)	(6)	(7)	-
Savings from External Labour, Advertising, Travel and Legal Expenses (b)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	(58)	-	-	-
Total		-	(58)	-	-	-
Total payment measures						
Administered		-	-	-	-	-
Departmental		-	(60)	(6)	(7)	-
Total		-	(60)	(6)	(7)	-

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

- (a) The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) This is a Whole of Government savings measure.

Section 2: Outcomes and planned performance

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

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

Note:

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

Comcare

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

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

Seacare Authority

The most recent corporate plan for the Seacare Authority can be found on the Seacare Authority website: https://www.seacare.gov.au/forms_and_publications/published_information/our_priorities/our_priorities/seacare_authority_corporate_plan.

The most recent annual performance statements for the Seacare Authority can be found on the Seacare Authority website:

<https://www.seacare.gov.au/about-us/governance-and-accountability/annual-report>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Promote and enable safe and healthy work

Budgeted expenses for Outcome 1

Table 2.1.1 shows how much Comcare intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Comcare Departmental					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	5,846	5,837	6,071	6,143	6,205
Grants received from portfolio department	38,151	50,768	48,287	46,746	45,694
Revenue from industry sources	21,586	21,081	21,503	21,933	22,371
Revenue from other independent sources	193,908	224,687	225,125	224,374	224,710
Expenses not requiring appropriation in the budget year	(7,213)	(8,148)	(7,308)	(6,101)	(5,907)
Total expenses for program 1.1	252,278	294,225	293,678	293,095	293,073
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	5,846	5,837	6,071	6,143	6,205
Grants received from portfolio department	38,151	50,768	48,287	46,746	45,694
Revenues from industry sources	21,586	21,081	21,503	21,933	22,371
Revenues from other independent sources	193,908	224,687	225,125	224,374	224,710
Expenses not requiring appropriation in the budget year	(7,213)	(8,148)	(7,308)	(6,101)	(5,907)
Total expenses for Outcome 1	252,278	294,225	293,678	293,095	293,073
	2021-22	2022-23			
Average staffing level (number)	584	630			

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

Outcome 1: Promote and enable safe and healthy work.	
Delivery	<ul style="list-style-type: none"> • Engage with employers and other scheme participants. • Continue the collaborative partnership to improve work participation for people with a temporary or permanent injury, illness or disability. • Implement changes to claims management practice, capability and systems. • Build and deliver contemporary engagement, training and education services. • Conduct proactive and targeted regulation and inspections. • Provide information and advice through Inspectorate engagement activities. • Design and deliver innovative and evidence-based research, programs and initiatives to support the jurisdiction. • Support better practice governance for the SRCC and Seacare Authority.
Key activities	<ul style="list-style-type: none"> • Key activities reported in the current 2022-23 Corporate Plan that relate to this program: • Delivering key projects to improve claims management outcomes and performance • Providing work health and safety information and advice through Inspectorate engagement activities • Supporting better practice governance for the SRCC and Seacare Authority • Implementing and evaluating our <i>Engagement Strategy</i> within the Commonwealth WHS jurisdiction on managing and preventing psychosocial hazards in workplaces such as bullying and harassment and sexual harassment • Regularly engaging with employers and other scheme participants using targeted communication channels • Designing and implementing a Comcare Contact Centre • Ongoing engagement with the Administrative Appeals Tribunal (AAT) with a focus on resolving disputes promptly and with integrity in line with our Litigation Strategy • Delivering our core services including claims management, work health and safety regulation and education and training • Implementing and monitoring the <i>Comcare Prevention Strategy</i> • Continuing to implement workplace mental health initiatives and promote mental health in the workplace

Table 2.1.2: Performance measure for Outcome 1 (continued)

Outcome 1: Promote and enable safe and healthy work.		
Key activities (continued)	<ul style="list-style-type: none"> • Demonstrating national leadership in prevention and early intervention • Continuing to mature our data governance, capability and technology in line with our <i>Data Strategy 2019–2022</i> • Using intelligence and risk analysis to inform and prioritise regulatory activities • Designing and delivering innovative and evidence-based research, programs and initiatives to support the jurisdiction • Using improved data, complete the renewal and approval process for workplace rehabilitation providers to operate in the scheme • Delivering an adaptive, secure, digital environment which supports our agency to serve the needs of our stakeholders in an efficient and effective way • Using our portfolio management approach to deliver programs and projects for Comcare • Implementing our <i>People Strategy 2019-2022</i> with a focus on culture and engagement, capability, talent and workforce planning 	
Year	Performance measures	Performance results
Prior year 2021-22	Proactive regulatory activity is targeted and prevention-focused.	Achieved
	Drive national work health and safety compliance using a targeted, risk-based approach.	Achieved
	Build and embed better regulatory practice into our work health and safety regulatory activities.	Achieved
	Deliver contemporary education and engagement services that promote and enable safe and healthy work.	Achieved
	Provide quality services to all stakeholders.	One of the 5 targets that make up this measure was not achieved. Target: Receive a stakeholder satisfaction rating of 85% – result 84%
	Design and deliver innovative and prevention-focused initiatives that promote and enable safe and healthy work.	Achieved
	Comcare's AAT litigation program resolves disputes promptly and with integrity.	Achieved
	Consistently manage Commonwealth asbestos-related disease claims with more equitable and efficient outcomes.	One of the 2 targets that make up this measure was not achieved. Target: 95% of payments are made within ten days – result 91%
	Undertake strategic research and national cross-sector collaboration to promote and enable safe and healthy work.	Achieved

Table 2.1.2: Performance measure for Outcome 1 (continued)

Outcome 1: Promote and enable safe and healthy work.		
Year	Performance measures	Performance results
Prior year 2021-22 (continued)	The Comcare scheme identifies and adopts better practices which enable and promote safe and healthy work.	Achieved
	The Comcare scheme is sustainable as evidenced through outcomes achieved by scheme participants (including financial and return to work outcomes).	Achieved
	Comcare's workforce is engaged, capable and supported in their mental health and wellbeing.	Achieved
Year	Performance measures	Planned performance results
Budget year 2022-23	Proactive regulatory activity is targeted and prevention-focused.	(1) Targeted and prevention-focused compliance and enforcement activities are delivered on Comcare's Regulatory Priorities.
	Drive national work health and safety compliance using a targeted, risk-based approach.	(1) 100% of incident notifications involving the death of a person result in a monitoring compliance activity. (2) 100% of incident notifications assessed as extreme or high-risk result in a monitoring compliance activity. (3) Comcare undertakes a follow-up verification inspection in 95% of instances where an inspection has identified remedial actions to be undertaken to eliminate or minimise, as far as reasonably practicable, the risk of future incidents occurring.
	Build and embed better regulatory practice into our work health and safety regulatory activities.	(1) Comcare's interactions with regulated entities and other stakeholders are open, transparent and consistent. (2) Comcare ensures that regulatory activities are conducted in accordance with endorsed policies and procedures.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Outcome 1: Promote and enable safe and healthy work.		
Year	Performance measures	Planned performance results
Budget year 2022-23 (continued)	Deliver contemporary education and engagement services that promote and enable safe and healthy work.	<ul style="list-style-type: none"> (1) 80% of attendees have their engagement, training and education needs met. (2) Annual increase in employer and customer reach, engagement and/or change in behaviour with Comcare's education services and communication channels.
	Provide quality services to all stakeholders.	<ul style="list-style-type: none"> (1) Stakeholder satisfaction rating of 85% or more. (2) 85% or more evaluated entities report improved WHS outcomes as a result of Comcare's regulatory activities. (3) 100% of activities are delivered within statutory timeframes, where applicable. (4) SRCC satisfaction of support provided by Comcare. (5) Seacare Authority satisfaction with support provided by Comcare.
	Design and deliver innovative and prevention-focused initiatives that promote and enable safe and healthy work.	<ul style="list-style-type: none"> (1) Initiatives are perceived as innovative and/or prevention focused.
	Comcare's AAT litigation program resolves disputes promptly and with integrity.	<ul style="list-style-type: none"> (1) Proportion of Comcare AAT litigation with a successful outcome is 65% or greater. (2) 60% of Comcare AAT litigation matters are progressed to hearing or finalised within 12 months.
	Consistently manage Commonwealth asbestos-related disease claims with more equitable and efficient outcomes.	<ul style="list-style-type: none"> (1) 95% of resolution payments made within 10 days of receipt of relevant information. (2) Asbestos-related disease common law settlements are monitored to ensure consistency and equity.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Outcome 1: Promote and enable safe and healthy work.		
Year	Performance measures	Planned performance results
Budget year 2022-23 (continued)	Undertake strategic and collaborative initiatives to promote and enable safe and healthy work.	(1) Strategic and collaborative initiatives deliver evidence-based insights and/or better practice.
	The Comcare scheme identifies and adopts better practices which enable and promote safe and healthy work.	(1) Through engagement with our stakeholders and utilising an evidence approach, better practice initiatives are identified, our advice is adopted and assessed as enabling safe and healthy work.
	The Comcare scheme is sustainable as evidenced through outcomes achieved by scheme participants (including financial and return to work outcomes).	(1) Target administrative cost ratio 15 to 25%. (2) Average Commonwealth premium rate = 1% of payroll or lower. (3) Minimum funding ratio of 110%. (4) Comcare scheme return to work rate of 85 to 95% for accepted claims initially determined within the previous 24 months. (5) Comcare scheme notional premium rate = 0.90%.
	Comcare's workforce is engaged, capable and supported in their mental health and wellbeing.	(1) Comcare's employee engagement rating at the organisational level meets or exceeds 70%. (2) Comcare's wellbeing rating at the organisational level meets or exceeds 75%. (3) 75% of Executive level employees consider that their workgroup has the appropriate skills, capabilities and knowledge to perform well.
Forward estimates 2023-26	As per 2022-23	As per 2022-23
Material changes to Program 1 resulting from 2022-23 budget measures: Nil		

Performance measure for the Seacare Authority

Table 2.1.3 details the performance criteria the Seacare Authority will work towards in order to meet its purposes – ‘Perform its statutory functions to 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’.

Table 2.1.3 Performance measure for the Seacare Authority

The Seacare Authority		
Delivery	<ul style="list-style-type: none"> • Perform its statutory functions to promote healthy and safe workplaces and appropriate and timely compensation for, and rehabilitation of, injured workers covered by the Seacare scheme • Maintain a scheme safety net that is able to meet its liabilities 	
Key activities (a)	<p>Key activities reported in the current 2022-23 corporate plan that relate to this program:</p> <ul style="list-style-type: none"> • Monitor the operation of the OHS (MI) Act and promote compliance. • Proactively engage with the jurisdiction on safety issues, including activities undertaken against the Seacare Authority/Australian Maritime Safety Authority Occupational Health and Safety Plan. • Promote better practice occupational health and safety through information and guidance and other agreed cost neutral initiatives. • Drive improvement in return to work outcomes in the scheme through collaboration with health experts, providers and scheme stakeholders. • Promote better practice claims management through provision of relevant information for employees and employers to improve decision making and dispute resolution. • Educate scheme stakeholders to facilitate compliance with legislated reporting and payment obligations. • Undertake a biennial (or more frequent if required) actuarial review of the Fund to determine an appropriate reserve target and levy rate. • Monitor potential liabilities or other factors that may reduce the Fund and ensure appropriate actions are taken in a timely manner. • Maintain an adequate level of insurance for the Fund. 	
Year	Performance measures	Performance results (b)
2021-22	The Seacare Authority promotes healthy and safe workplaces.	Achieved

Table 2.1.3 Performance measure for the Seacare Authority (continued)

The Seacare Authority		
Year	Performance measures	Performance results (b)
2021-22	The Seacare Authority promotes timely rehabilitation and compensation.	Achieved
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities.	While the target cash reserve for the Fund was not met, it is sufficient to meet the Fund's liabilities through 2022-23. Reinsurance for the Fund was in place to 31 March 2022.
Year	Performance measures	Planned performance results
Budget year 2022-23	The Seacare Authority promotes healthy and safe workplaces.	<ul style="list-style-type: none"> (1) Seacare Members and scheme participants have reporting available on scheme OHS performance to allow for identification and review of trends and opportunities to promote health and safety. (2) Action taken in accordance with the OHS plan and otherwise as required. (3) The Seacare Authority has policies and guidance which are adapted to health and safety needs of scheme participants.
	The Seacare Authority promotes timely rehabilitation and compensation.	<ul style="list-style-type: none"> (1) Action is taken by the Seacare Authority to promote appropriate and timely rehabilitation and compensation activities. (2) Feedback indicates that scheme stakeholders are, on average, satisfied with the availability, currency and content of guidance on claims management. (3) Employer reporting obligations under the Seafarers Act and Levy Collection Act provided within required timeframes.

Table 2.1.3 Performance measure for the Seacare Authority (continued)

The Seacare Authority		
Year	Performance measures	Planned performance results (b)
Budget year 2022-23 (continued)	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities.	(1) Target cash reserve and recommended levy rate reviewed and determined (as appropriate) at a quarterly meeting of the Seacare Authority. (2) Full and proper payment of levies and reporting of berths by employers as required by the Seafarers' Act and Levy Collection Act.
Forward estimates 2023-26	As per 2022-23	As per 2022-23
Material changes to Program resulting from 2022-23 budget measures: Nil		

- a) Key activities have been revised for inclusion in the 2022-23 Corporate Plan.
- b) New or modified performance measures that reflect new or materially changed programs are shown in italics.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The difference between the available resources shown in Table 1.1: Comcare Resource Statement and Table 3.1: Comprehensive Income Statement is due to prior year amounts available in 2022-23, and non-cash movements in the value of the workers' compensation claims liability and notional interest receipts. The prior year amounts relate to retained premium funds, which are held to discharge future premium claims liabilities. Table 3.2: Budgeted departmental balance sheet also includes significant financial assets (appropriations receivable) which will fund claim payments over the lifetime of the outstanding claims liabilities.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Income

Comcare's total income in 2022-23 is \$294.2 million, compared to \$259.8 million in 2021-22 (an increase of \$34.4 million).

Expenses

Comcare's total expenses in 2022-23 is \$294.2 million, compared to \$252.3 million in 2021-22 (an increase of \$41.9 million).

Operating result

Comcare has budgeted for a break-even operating result in 2022-23.

Cash

Comcare's cash and cash equivalents decreased in 2021-22 from \$497.3 million to \$464.5 million (by \$32.8 million), as premium income was lower than premium related expenses.

Claims liability

Comcare has three separate claims liabilities:

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

In the 2022-23 Portfolio Budget Statements, all claims liability provisions are based on independent actuarial valuations on the basis of the central estimate plus a risk margin that would achieve a 75% probability of sufficiency.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	71,854	74,329	75,235	77,065	77,990
Suppliers	32,770	37,722	37,020	36,283	36,196
Depreciation and amortisation	10,748	11,061	10,913	10,800	9,531
Finance costs	943	148	148	148	148
Write-down and impairment of assets	90,038	44,340	19,826	(4,117)	(16,358)
Claims payments	196,203	209,691	209,390	210,386	212,107
Claims - movement in liabilities	(150,278)	(83,066)	(58,854)	(37,470)	(26,541)
Total expenses	252,278	294,225	293,678	293,095	293,073
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,227	3,775	4,003	3,044	3,181
Licence fees	21,586	21,081	21,503	21,933	22,371
Regulatory contributions	23,456	21,191	21,614	22,045	22,485
Interest	3,375	3,821	3,608	3,385	3,144
Grants received from portfolio department	38,151	50,768	48,287	46,746	45,694
Workers' compensation premiums	161,572	195,900	195,900	195,900	195,900
Other	2,278	-	-	-	-
Total own-source revenue	253,645	296,536	294,915	293,053	292,775
Gains					
Other receivables	-	(8,148)	(7,308)	(6,101)	(5,907)
Other	329	-	-	-	-
Total gains	329	(8,148)	(7,308)	(6,101)	(5,907)
Total own-source income	253,974	288,388	287,607	286,952	286,868
Net (cost of)/contribution by services	1,696	(5,837)	(6,071)	(6,143)	(6,205)
Revenue from Government	5,846	5,837	6,071	6,143	6,205
Surplus/(deficit) attributable to the Australian Government	7,542	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	497,288	464,529	431,152	393,567	353,207
Trade and other receivables	2,144,866	2,092,378	2,065,246	2,063,262	2,073,713
Other financial assets	9,656	9,656	9,656	9,656	9,656
Total financial assets	2,651,810	2,566,563	2,506,054	2,466,485	2,436,576
Non-financial assets					
Land and buildings	37,741	37,832	36,699	34,237	28,646
Property, plant and equipment	2,617	2,645	2,652	2,659	2,600
Investment property	9,116	9,680	10,244	10,808	11,372
Other non-financial assets	1,531	1,531	1,531	1,531	1,531
Total non-financial assets	51,005	51,688	51,126	49,235	44,149
Total assets	2,702,815	2,618,251	2,557,180	2,515,720	2,480,725
LIABILITIES					
Payables					
Other payables	9,594	9,590	9,589	9,588	9,587
Total payables	9,594	9,590	9,589	9,588	9,587
Interest bearing liabilities					
Leases	31,161	29,667	27,450	23,461	15,008
Total interest bearing liabilities	31,161	29,667	27,450	23,461	15,008
Provisions					
Employee provisions	19,259	19,259	19,259	19,259	19,259
Other provisions	2,620,087	2,537,021	2,478,168	2,440,698	2,414,157
Total provisions	2,639,346	2,556,280	2,497,427	2,459,957	2,433,416
Total liabilities	2,680,101	2,595,537	2,534,466	2,493,006	2,458,011
Net assets	22,714	22,714	22,714	22,714	22,714
EQUITY*					
Parent entity interest					
Contributed equity	7,717	7,717	7,717	7,717	7,717
Reserves	9,312	9,312	9,312	9,312	9,312
Retained surplus (accumulated deficit)	5,685	5,685	5,685	5,685	5,685
Total parent entity interest	22,714	22,714	22,714	22,714	22,714
Total equity	22,714	22,714	22,714	22,714	22,714

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	5,685	9,312	7,717	22,714
Adjusted opening balance	5,685	9,312	7,717	22,714
Estimated closing balance as at 30 June 2023	5,685	9,312	7,717	22,714
Closing balance attributable to the Australian Government	5,685	9,312	7,717	22,714

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,846	5,837	6,071	6,143	6,205
Receipts from Government	53,681	50,768	48,287	46,746	45,694
Sale of goods and rendering of services	42,979	46,047	47,119	47,022	48,037
Interest	3,964	3,821	3,608	3,385	3,144
GST received from customers	14,910	15,966	16,133	16,239	16,239
Net GST received	25,322	-	-	-	-
Other	163,997	195,901	195,899	195,901	195,900
Total cash received	310,699	318,340	317,117	315,436	315,219
Cash used					
Employees	72,280	74,329	75,235	77,065	77,990
Suppliers	32,238	37,726	37,022	36,284	36,197
GST payment to suppliers	40,235	6,687	6,716	6,592	6,592
Net GST paid	-	9,280	9,417	9,647	9,647
Interest payments on lease liability	171	148	148	148	148
Other	602,102	209,691	209,388	210,387	212,107
Total cash used	747,026	337,861	337,926	340,123	342,681
Net cash from/(used by) operating activities	(436,327)	(19,521)	(20,809)	(24,687)	(27,462)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,195	5,445	4,445	4,445	4,445
Total cash used	4,195	5,445	4,445	4,445	4,445
Net cash from/(used by) investing activities	(4,195)	(5,445)	(4,445)	(4,445)	(4,445)
FINANCING ACTIVITIES					
Cash Used					
Principal payments on lease liability	5,962	7,793	8,123	8,453	8,453
Total cash used	5,962	7,793	8,123	8,453	8,453
Net cash from/(used by) financing activities	(5,962)	(7,793)	(8,123)	(8,453)	(8,453)
Net increase/(decrease) in cash held	(446,484)	(32,759)	(33,377)	(37,585)	(40,360)
Cash and cash equivalents at the beginning of the reporting period	943,772	497,288	464,529	431,152	393,567
Cash and cash equivalents at the end of the reporting period	497,288	464,529	431,152	393,567	353,207

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	12,455	5,445	4,445	4,445	4,445
TOTAL	12,455	5,445	4,445	4,445	4,445
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	12,455	5,445	4,445	4,445	4,445
Total cash used to acquire assets	12,455	5,445	4,445	4,445	4,445

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	25,548	8,432	24,153	58,133
Gross book value - ROU assets	38,476	303	-	38,779
Accumulated depreciation/ amortisation and impairment	(18,605)	(5,897)	(15,037)	(39,539)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,678)	(221)	-	(7,899)
Opening net book balance	37,741	2,617	9,116	49,474
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	1,050	1,470	2,925	5,445
By purchase - other - ROU assets	6,180	119	-	6,299
Total additions	7,230	1,589	2,925	11,744
Other movements				
Depreciation/amortisation expense	(862)	(1,463)	(2,361)	(4,686)
Depreciation/amortisation on ROU assets	(6,277)	(98)	-	(6,375)
Total other movements	(7,139)	(1,561)	(2,361)	(11,061)
As at 30 June 2023				
Gross book value	26,598	9,902	27,078	63,578
Gross book value - ROU assets	44,656	422	-	45,078
Accumulated depreciation/ amortisation and impairment	(19,467)	(7,360)	(17,398)	(44,225)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,955)	(319)	-	(14,274)
Closing net book balance	37,832	2,645	9,680	50,157

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Suppliers	216	39	15	40	15
Total expenses administered on behalf of Government	216	39	15	40	15
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	314	322	303	285	268
Total non-taxation revenue	314	322	303	285	268
Total own-source revenue administered on behalf of Government	314	322	303	285	268
Net (cost of)/contribution by services	98	283	288	245	253

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash held in the Official Public account - special accounts	1,291	1,574	1,862	2,107	2,360
Trade and other receivables	2,016	1,874	1,729	1,580	1,428
Total financial assets	3,307	3,448	3,591	3,687	3,788
Total assets administered on behalf of Government	3,307	3,448	3,591	3,687	3,788
LIABILITIES					
Payables					
Workers' compensation claims payables	1,978	1,836	1,691	1,542	1,390
Other payables	5	5	5	5	5
Total payables	1,983	1,841	1,696	1,547	1,395
Provisions					
Workers' compensation claims provisions (a)	366	366	366	366	366
Total provisions	366	366	366	366	366
Total liabilities administered on behalf of Government	2,349	2,207	2,062	1,913	1,761
Net assets/(liabilities)	958	1,241	1,529	1,774	2,027

Prepared on Australian Accounting Standards basis.

- (a) The workers' compensation claims provision estimate is based on actuarial valuation at June 2021, noting that since then, the Seacare Authority's reinsurance policy ceased in March 2022 and the Seacare Authority has not been able to secure a new policy.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	3	14	12	16	-
Other	309	464	448	434	420
Total cash received	312	478	460	450	420
Cash used					
Suppliers	185	39	15	40	16
Net GST paid	-	14	12	16	-
Other	147	142	145	149	151
Total cash used	332	195	172	205	167
Net cash from/(used by) operating activities	(20)	283	288	245	253
Net increase/(decrease) in cash held	(20)	283	288	245	253
Cash from Official Public Account for:					
- Special accounts	332	195	172	205	167
Total cash from Official Public Account	332	195	172	205	167
Cash to Official Public Account for:					
- Special accounts	312	478	460	450	420
Total cash to Official Public Account	312	478	460	450	420

Prepared on Australian Accounting Standards basis.

Fair Work Commission

Entity resources and planned performance

Fair Work Commission

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Fair Work Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Fair Work Commission (the Commission) was established by the *Fair Work Act 2009* (Fair Work Act). The Commission is the independent national workplace relations tribunal responsible for administering provisions of the Fair Work Act. The Commission also has responsibilities in relation to the registration and coverage of unions and employer organisations under the *Fair Work (Registered Organisations) Act 2009*. The Government's intention is to transfer the Registered Organisations Commission's functions into the Commission.

The Commission consists of a president, vice presidents, deputy presidents, commissioners and expert panel members. The Commission also has a general manager and administrative staff.

The Commission has the power to make and vary awards, make minimum wage orders, approve enterprise agreements, resolve workplace and other disputes, determine unfair dismissal claims, determine general protections claims, deal with applications for orders to stop or prevent workplace bullying and sexual harassment and make orders in relation to matters such as good faith bargaining and industrial action.

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

To achieve the program objectives, the major priorities in 2022-23 include:

- ensuring that the community understands the role of the Commission and recognises it as an independent and expert workplace relations tribunal
- ensuring that the Commission is accessible to all Australians, recognising the community's diverse needs and expectations
- ensuring that the Commission is efficient, accountable and transparent
- ensuring that the Commission is a highly skilled and agile organisation in which its people, processes, systems and technology are aligned to deliver high quality, efficient and effective services to the community.

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

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

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

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

Information in this table is presented on a resourcing (that is, appropriations/ cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Fair Work Commission resource statement — Budget estimates for 2022-23 as at October Budget 2022*

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	41,484	38,722
Departmental appropriation (c)	80,857	88,405
s74 External Revenue (d)	2,762	500
Departmental capital budget (e)	3,706	6,668
Total departmental annual appropriations	128,809	134,295
Total departmental resourcing	128,809	134,295
Administered		
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	509	500
Total administered resourcing	509	500
Total resourcing for entity Fair Work Commission	129,318	134,795
	2021-22	2022-23
Average staffing level (number)	308	361

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

*The Government’s intention is to transfer the Registered Organisations Commission’s functions into the Fair Work Commission.

(a) Appropriation Bill (No. 1) 2022–2023, Supply Bill (No. 3) 2022–2023 and *Supply Act (No. 1) 2022–2023*.

(b) Excludes \$5.968m (\$1.881m in 2021-22 and \$4.087m in 2022-23) withheld under s51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

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

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

1.3 Budget measures

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

Table 1.2: Fair Work Commission October 2022-23 Budget measures
Part 1: Measures announced since the 2022-23 March Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
An Ambitious and Enduring						
	1.1					
APS Reform Plan(a)						
		-	-	-	-	-
Administered payment						
		-	(29)	(81)	(99)	-
Departmental payment						
		-	(29)	(81)	(99)	-
Total						
Outcomes of the Jobs and						
	1.1					
Skills Summit(b)						
		-	-	-	-	-
Administered payment						
		-	1,150	2,569	2,098	2,117
Departmental payment						
		-	1,150	2,569	2,098	2,117
Total						
Savings from External Labour,						
and Savings from						
Advertising,						
Travel and Legal						
	1.1					
Expenses(c)						
		-	-	-	-	-
Administered payment						
		-	(957)	-	-	-
Departmental payment						
		-	(957)	-	-	-
Total						
Secure Australian Jobs(d)						
	1.1					
Administered payment						
		-	-	-	-	-
Departmental payment						
		-	4,887	10,686	8,176	8,473
Total						
		-	4,887	10,686	8,176	8,473
Transfer functions of the						
Registered Organisations						
Commission to the Fair Work						
Commission						
	1.1					
Administered payment						
		-	-	-	-	-
Departmental payment						
		-	3,743	7,510	7,599	7,665
Total						
		-	3,743	7,510	7,599	7,665
Total payment measures						
Administered						
		-	-	-	-	-
Departmental						
		-	8,794	20,684	17,774	18,255
Total						
		-	8,794	20,684	17,774	18,255

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

- The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- Including \$0.971 million in capital funding (\$0.476 million in 2022-23, \$0.495 million in 2023-24).
- This is a Whole of Government savings measure.
- Including \$3.340 million in capital funding (\$1.479 million in 2022-23, \$1.797 million in 2023-24, \$0.032 million in 2024-25 and 2025-26).

Section 2: Outcomes and planned performance

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

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

Note:

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

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

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

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wage setting, orders and approvals of agreements					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>					
	475	500	500	500	500
Administered total	475	500	500	500	500
Departmental expenses					
Departmental appropriation					
	84,079	88,405	101,671	102,323	103,714
s74 External Revenue (a)					
	2,762	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)					
	14,859	13,478	13,641	13,638	13,640
Departmental total	101,700	102,383	115,812	116,461	117,854
Total expenses for program 1.1	102,175	102,883	116,312	116,961	118,354
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>					
	475	500	500	500	500
Administered total	475	500	500	500	500
Departmental expenses					
Departmental appropriation					
	84,079	88,405	101,671	102,323	103,714
s74 External Revenue (a)					
	2,762	500	500	500	500
Expenses not requiring appropriation in the Budget year (b)					
	14,859	13,478	13,641	13,638	13,640
Departmental total	101,700	102,383	115,812	116,461	117,854
Total expenses for Outcome 1	102,175	102,883	116,312	116,961	118,354
	2021-22	2022-23			
Average staffing level (number)	308	361			

- a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and free of charges such as audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.		
Program 1.1 – Dispute resolution, minimum wage setting, orders and approvals of agreements The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.		
Key activities	Key activities reported in the current corporate plan that relate to this program <ul style="list-style-type: none"> • Set and vary minimum wages and modern awards • Facilitate collective bargaining • Approve agreements • Deal with disputes. 	
Year	Performance measures	Actual performance results
Prior year 2021-22	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications.	34 days Achieved
	Annual wage review to be completed to enable an operative date of 1 July.	Completed 15 June Achieved
	Improve or maintain the agreement approval time for agreements approved without undertakings.	12 days Achieved
Year	Performance measures	Planned performance results
Budget year 2022-23	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications.	34 days
	Annual wage review to be completed to enable an operative date of 1 July.	By 30 June
	Improve or maintain the agreement approval time for agreements approved without undertakings.	32 days
Forward Estimates 2023-26	As per 2022-23	As per 2022-23
Material changes to Program 1.1 resulting from 2022-23 Budget measures: <ul style="list-style-type: none"> • An Ambitious and Enduring APS Reform Plan • Outcomes of the Jobs and Skills Summit • Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses • Secure Australian Jobs • Transfer functions of the Registered Organisations Commission to the Fair Work Commission 		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Commission is budgeting for an operating loss of \$3.7 million for the 2022-23 financial year. This figure is equal to the unappropriated depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$89.0 million and total expenses \$92.7 million in 2022-23.

Total assets at the end of the 2022-23 year are estimated to be \$90.7 million. The majority of the assets represent receivables (appropriation receivables), property leased assets and property fit-outs.

Total liabilities for 2022-23 are estimated at \$50.1 million. The largest liability items are property lease liabilities and accrued employee entitlements.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	52,132	57,735	64,397	64,538	65,083
Suppliers	22,776	21,410	27,995	28,158	28,662
Depreciation and amortisation (a)	14,802	13,421	13,584	13,581	13,583
Finance costs	180	136	107	79	51
Write-down and impairment of assets	2	-	-	-	-
Total expenses	89,892	92,702	106,083	106,356	107,379
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	2,645	450	450	450	450
Other	174	107	107	107	107
Total own-source revenue	2,819	557	557	557	557
Total own-source income	2,819	557	557	557	557
Net (cost of)/contribution by services	(87,073)	(92,145)	(105,526)	(105,799)	(106,822)
Revenue from Government	80,857	88,405	101,671	102,323	103,714
Surplus/(deficit) attributable to the Australian Government	(6,216)	(3,740)	(3,855)	(3,476)	(3,108)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	3,329	-	-	-	-
Total other comprehensive income	3,329	-	-	-	-
Total comprehensive income/(loss)	(2,887)	(3,740)	(3,855)	(3,476)	(3,108)
Total comprehensive income/(loss) attributable to the Australian Government	(2,887)	(3,740)	(3,855)	(3,476)	(3,108)

Note: Impact of net cash appropriation arrangements

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(6,216)	(3,740)	(3,855)	(3,476)	(3,108)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,267	3,879	4,275	4,272	4,274
plus: depreciation/amortisation expenses for ROU assets (b)	11,535	9,542	9,309	9,309	9,309
less: lease principal repayments (b)	11,808	9,681	9,729	10,105	10,475
Net Cash Operating Surplus/ (Deficit)	(3,222)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	462	462	462	462	462
Trade and other receivables	38,709	38,709	38,709	38,709	38,709
Total financial assets	39,171	39,171	39,171	39,171	39,171
Non-financial assets					
Land and buildings	45,072	38,966	28,415	19,098	11,781
Property, plant and equipment	3,665	3,913	4,226	4,260	4,258
Intangibles	3,234	6,637	8,378	8,180	7,926
Other non-financial assets	2,026	2,026	2,026	2,026	2,026
Total non-financial assets	53,997	51,542	43,045	33,564	25,991
Assets held for sale					
Total assets	93,168	90,713	82,216	72,735	65,162
LIABILITIES					
Payables					
Suppliers	1,488	1,488	1,488	1,488	1,488
Other payables	1,079	1,079	1,079	1,079	1,079
Total payables	2,567	2,567	2,567	2,567	2,567
Interest bearing liabilities					
Leases	35,962	30,579	20,850	11,976	4,611
Total interest bearing liabilities	35,962	30,579	20,850	11,976	4,611
Provisions					
Employee provisions	16,948	16,948	16,948	16,948	16,948
Total provisions	16,948	16,948	16,948	16,948	16,948
Total liabilities	55,477	50,094	40,365	31,491	24,126
Net assets	37,691	40,619	41,851	41,244	41,036
EQUITY*					
Contributed equity	54,162	60,830	65,917	68,786	71,686
Reserves	17,067	17,067	17,067	17,067	17,067
Retained surplus (accumulated deficit)	(33,538)	(37,278)	(41,133)	(44,609)	(47,717)
Total equity	37,691	40,619	41,851	41,244	41,036

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022					
Balance carried forward from previous period	(33,538)	17,067	-	54,162	37,691
Adjusted opening balance	(33,538)	17,067	-	54,162	37,691
Comprehensive income					
Surplus/(deficit) for the period	(3,740)	-	-	-	(3,740)
Total comprehensive income	(3,740)	-	-	-	(3,740)
of which:					
Attributable to the Australian Government	(3,740)				(3,740)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	6,668	6,668
Sub-total transactions with owners	-	-	-	6,668	6,668
Estimated closing balance as at 30 June 2023	(37,278)	17,067	-	60,830	40,619
Closing balance attributable to the Australian Government	(37,278)	17,067	-	60,830	40,619

Prepared on Australian Accounting Standards basis

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	83,557	88,405	101,671	102,323	103,714
Sale of goods and rendering of services	2,831	500	500	500	500
Other	3,920	-	-	-	-
Total cash received	90,308	88,905	102,171	102,823	104,214
Cash used					
Employees	50,656	57,763	64,425	64,538	65,083
Suppliers	27,107	21,325	27,910	28,101	28,605
Interest payments on lease liability	180	136	107	79	51
Total cash used	77,943	79,224	92,442	92,718	93,739
Net cash from/(used by) operating activities	12,365	9,681	9,729	10,105	10,475
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,325	6,668	5,087	2,869	2,900
Total cash used	4,325	6,668	5,087	2,869	2,900
Net cash from/(used by) investing activities	(4,325)	(6,668)	(5,087)	(2,869)	(2,900)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,706	6,668	5,087	2,869	2,900
Total cash received	3,706	6,668	5,087	2,869	2,900
Cash used					
Principal payments on lease liability	11,808	9,681	9,729	10,105	10,475
Total cash used	11,808	9,681	9,729	10,105	10,475
Net cash from/(used by) financing activities	(8,102)	(3,013)	(4,642)	(7,236)	(7,575)
Net increase/(decrease) in cash held	(62)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	524	462	462	462	462
Cash and cash equivalents at the end of the reporting period	462	462	462	462	462

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	3,706	6,668	5,087	2,869	2,900
Total new capital appropriations	3,706	6,668	5,087	2,869	2,900
Provided for:					
Purchase of non-financial assets	3,706	6,668	5,087	2,869	2,900
Total items	3,706	6,668	5,087	2,869	2,900
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	3,706	6,668	5,087	2,869	2,900
TOTAL	3,706	6,668	5,087	2,869	2,900
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,706	6,668	5,087	2,869	2,900
Total cash used to acquire assets	3,706	6,668	5,087	2,869	2,900

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	17,891	4,651	5,009	27,551
Gross book value - ROU assets	65,216	286	-	65,502
Accumulated depreciation/ amortisation and impairment	(3,019)	(1,181)	(1,775)	(5,975)
Accumulated depreciation/amortisation and impairment - ROU assets	(35,016)	(91)	-	(35,107)
Opening net book balance	45,072	3,665	3,234	51,971
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	861	1,307	4,500	6,668
By purchase - appropriation ordinary annual services - ROU assets	4,298	-	-	4,298
Total additions	5,159	1,307	4,500	10,966
Other movements				
Depreciation/amortisation expense	(1,780)	(1,002)	(1,097)	(3,879)
Depreciation/amortisation on ROU assets	(9,485)	(57)	-	(9,542)
Total other movements	(11,265)	(1,059)	(1,097)	(13,421)
As at 30 June 2023				
Gross book value	18,752	5,958	9,509	34,219
Gross book value - ROU assets	69,514	286	-	69,800
Accumulated depreciation/ amortisation and impairment	(4,799)	(2,183)	(2,872)	(9,854)
Accumulated depreciation/amortisation and impairment - ROU assets	(44,501)	(148)	-	(44,649)
Closing net book balance	38,966	3,913	6,637	49,516

Prepared on Australian Accounting Standards basis.

- (a) Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Other expenses	475	500	500	500	500
Total expenses administered on behalf of Government	475	500	500	500	500
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	1,127	1,078	1,078	1,078	1,078
Total non-taxation revenue	1,127	1,078	1,078	1,078	1,078
Total own-source revenue administered on behalf of Government	1,127	1,078	1,078	1,078	1,078
Total own-sourced income administered on behalf of Government	1,127	1,078	1,078	1,078	1,078
Net (cost of)/contribution by services	652	578	578	578	578
Total comprehensive income/(loss)	652	578	578	578	578

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4	4	4	4	4
Total financial assets	4	4	4	4	4
Total assets administered on behalf of Government	4	4	4	4	4
LIABILITIES					
Payables					
Other payables	190	190	190	190	190
Total payables	190	190	190	190	190
Total liabilities administered on behalf of Government	190	190	190	190	190
Net assets/(liabilities)	(186)	(186)	(186)	(186)	(186)

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,227	1,078	1,078	1,078	1,078
Total cash received	1,227	1,078	1,078	1,078	1,078
Cash used					
Other	509	500	500	500	500
Total cash used	509	500	500	500	500
Net cash from/(used by) operating activities	718	578	578	578	578
Net increase/(decrease) in cash held	718	578	578	578	578
Cash and cash equivalents at beginning of reporting period	-	4	4	4	4
Cash from Official Public Account for:					
- Appropriations	509	500	500	500	500
Total cash from Official Public Account	509	500	500	500	500
Cash to Official Public Account for:					
- Appropriations	(1,223)	(1,078)	(1,078)	(1,078)	(1,078)
Total cash to Official Public Account	(1,223)	(1,078)	(1,078)	(1,078)	(1,078)
Cash and cash equivalents at end of reporting period	4	4	4	4	4

Prepared on Australian Accounting Standards basis.

Fair Work Ombudsman and Registered Organisations Commission Entity

Entity resources and planned performance

Fair Work Ombudsman and Registered Organisations Commission Entity

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Fair Work Ombudsman and Registered Organisations Commission Entity

Section 1: Entity overview and resources

1.1 Strategic direction statement

Fair Work Ombudsman

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

The Fair Work Ombudsman promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws by:

- providing people with accurate and timely advice and information about Australia's workplace relations system
- educating people about their workplace rights and obligations
- investigating and disrupting serious and systemic exploitation of workers and other contraventions of workplace laws
- taking enforcement action, including litigation, to stop and deter people from engaging in unlawful behaviour and clarify the law.

The Government will resource the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the building and construction industry.

Registered Organisations Commission

The Registered Organisations Commission (ROC) was established on 1 May 2017 within the Fair Work Ombudsman as the independent regulator of registered organisations in Australia. It was established under the *Fair Work (Registered Organisations) Amendment Act 2016*.

The Government's intention is to abolish the ROC and transfer its functions to the Fair Work Commission.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

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

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

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

Table 1.1: Fair Work Ombudsman and Registered Organisations Commission resource statement — Budget estimates for 2022-23 as at October Budget 2022*

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	81,711	67,368
Departmental appropriation	158,508	158,475
s74 External Revenue (b)	1,204	1,300
Departmental capital budget (c)	6,711	9,562
Total departmental annual appropriations	248,134	236,705
Special accounts (d)		
Opening balance	1,137	2,192
Appropriation receipts (e)	7,230	3,541
Total special accounts	8,367	5,733
Total departmental resourcing	256,501	242,438
Administered		
Total administered special appropriations	445	250
Total administered resourcing	445	250
Total resourcing for Fair Work Ombudsman and Registered Organisations Commission	256,946	242,688
	2021-22	2022-23
Average staffing level (number)	874	901

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

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

*The Government will resource the Fair Work Ombudsman to regulate the *Fair Work Act 2009* across the building and construction industry. The Government's intention is to abolish the Registered Organisations Commission and transfer its functions to the Fair Work Commission.

- (a) Appropriation Bill (No. 1) 2022-2023.
- (b) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to October Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts. Amounts credited to the special account(s) from the entity's annual and special appropriations.

1.3 Budget measures

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

**Table 1.2: Fair Work Ombudsman and Registered Organisations Commission
October 2022-23 Budget measures**

Part 1: Measures announced since the 2022-23 March Budget

Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
PAYMENT MEASURES					
Abolish the Australian Building and Construction Commission and Provide Additional Resources for the Fair Work Ombudsman					
Administered payment	-	-	-	-	-
Departmental payment	-	16,261	17,675	17,883	18,040
Total	-	16,261	17,675	17,883	18,040
An Ambitious and Enduring APS Reform Plan (a)					
Administered payment	-	-	-	-	-
Departmental payment	-	(54)	(152)	(169)	-
Total	-	(54)	(152)	(169)	-
Paid Family and Domestic Violence Leave - small business assistance					
Administered payment	-	-	-	-	-
Departmental payment	-	1,078	651	245	247
Total	-	1,078	651	245	247

Table 1.2: Entity October 2022-23 Budget measures
Part 1: Measures announced since the 2022-23 March Budget (continued)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
PAYMENT MEASURES						
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (b)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	(2,520)	-	-	-
Total		-	(2,520)	-	-	-
Secure Australian Jobs	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	642	1,173	665	647
Total		-	642	1,173	665	647
Transfer functions of the Registered Organisations Commission to the Fair Work Commission	2.1					
Administered payment		-	-	-	-	-
Departmental payment		-	(3,743)	(7,510)	(7,599)	(7,665)
Total		-	(3,743)	(7,510)	(7,599)	(7,665)
Total payment measures						
Administered		-	-	-	-	-
Departmental		-	11,664	11,837	11,025	11,269
Total		-	11,664	11,837	11,025	11,269

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

- (a) The lead entity for measure titled *An Ambitious and Enduring APS Reform Plan* is the Department of the Prime Minister and Cabinet. The full description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.
- (b) This is a Whole-of-Government savings measure.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Fair Work Ombudsman and the Registered Organisations Commission Entity can be found at:

https://www.transparency.gov.au/sites/default/files/reports/2021-22_corporate_plan_fair_work_ombudsman_and_registered_organisations_commission_entity.pdf.

The most recent annual performance statement can be found at:

<https://www.transparency.gov.au/annual-reports/fair-work-ombudsman-and-registered-organisations-commission-entity/reporting-year/2020-21>.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

Table 2.1.1 shows how much the entity intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Education Services and Compliance Activities - To educate employers, employees, organisation and contractors about the workplace relations system and to ensure compliance with workplace laws.					
Departmental expenses					
Departmental appropriation	151,962	149,211	154,952	145,620	152,117
s74 External Revenue (a)	1,204	1,300	1,300	1,300	1,300
Expenses not requiring appropriation in the Budget year (b)	14,943	16,500	16,500	16,500	16,500
Departmental total	168,109	167,011	172,752	163,420	169,917
Total expenses for program 1.1	168,109	167,011	172,752	163,420	169,917
<hr/>					
Average staffing level (number)	2021-22 846	2022-23 887			

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

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

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

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

Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measure for Outcome 1

Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.		
Program 1.1: Education Services and Compliance Activities To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
Key activities	Provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance. Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities. Litigate, where necessary, to enforce compliance with workplace laws.	
Year	Performance measures	Expected performance results
Prior year 2021-22	FWO will undertake an annual survey to determine stakeholder satisfaction levels. Year-on-year results will be used to measure changes in stakeholder satisfaction.	Target: Greater than 75% Achieved
	FWO will undertake ongoing surveys to determine customer satisfaction levels. A sample of customers who have interacted with our advisers through the Fair Work Infoline will be asked to participate in the surveys.	Target: Greater than 75% Achieved
	The FWO will use a combination of quantitative data and customer surveys to: <ul style="list-style-type: none"> • report on digital tool usage numbers and year-on-year changes • survey customers to determine percentage of digital tool users who report that tools improved their understanding of workplace rights and obligations. 	Target: Greater than 75% Achieved

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.1: Education Services and Compliance Activities		
Year	Performance measures	Expected performance results
Prior year 2021-22 (continued)	The FWO will use quantitative data to determine the percentage of matters finalised within an average of 30 days of the request for assistance being received.	Target: At least 80% Achieved
	<p>The FWO will use a combination of quantitative data and case studies to demonstrate that it:</p> <ul style="list-style-type: none"> • applies a risk-based approach to enforcement action in accordance with FWO’s compliance and enforcement policy • develops annual strategic compliance and enforcement priorities to guide its approach. 	<p>Compliance Notices issued Target: 2000–2500 Achieved</p> <p>Penalty Infringement Notices Target: 400 Achieved</p> <p>Enforceable Undertakings entered into Target: 20 Not Achieved</p> <p>Litigations filed Target: 65–75 Achieved</p> <p>Annual strategic compliance and enforcement priorities developed and announced. Target: Achieved.</p>
Year	Performance measures	Planned performance results
Budget year 2022-23	As per 2021-22	As per 2021-22
Forward estimates 2023-26	As per 2021-22	As per 2021-22
<p>Material changes to Program 1.1 resulting from 2022-23 Budget measures:</p> <ul style="list-style-type: none"> • Abolish the Australian Building and Construction Commission and Provide Additional Resources for the Fair Work Ombudsman • An Ambitious and Enduring APS Reform Plan • Paid Family and Domestic Violence Leave - small business assistance • Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses • Secure Australian Jobs 		

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.

Budgeted expenses for Outcome 2

Table 2.2.1 shows how much the entity intends to spend (on an accrual basis) on achieving Outcome 2, broken down by program, as well as by administered and departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 2.1: Registered Organisations Commission					
Departmental expenses					
Departmental appropriation	5,273	3,541	-	-	-
Expenses not requiring appropriation in the Budget year (a)	221	202	112	-	-
Departmental total	5,494	3,743	112	-	-
Total expenses for program 2.1	5,494	3,743	112	-	-
	2021-22	2022-23			
Average staffing level (number)	28	14			

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

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

(a) Expenses not requiring appropriation in the budget year are made up of depreciation expenses.

Performance measure for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.2.2: Performance measure for Outcome 2

Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.		
Program 2.1: Registered Organisations Commission		
Key Activities	<p>Conducting inquiries and investigations into alleged breaches of the <i>Fair Work (Registered Organisations) Act 2009</i>.</p> <p>Commencing legal proceedings in respect of contraventions of the <i>Fair Work (Registered Organisations) Act 2009</i>.</p> <p>Referring possible criminal offences to the Commonwealth Director of Public Prosecutions or law enforcement agencies.</p> <p>Overseeing registered organisations' internal elections.</p> <p>Receiving complaints from members of registered organisations.</p> <p>Providing information to members of registered organisations about their rights.</p> <p>Educating registered organisations about their obligations.</p>	
Year	Performance measures	Expected performance results
Prior year 2021-22	95% of financial reports required to be lodged under the <i>Fair Work (Registered Organisations) Act 2009</i> are assessed for compliance within 40 working days.	95% or greater Assessment: On track
	95% of annual returns required to be lodged under the <i>Fair Work (Registered Organisations) Act 2009</i> are assessed for compliance within 40 working days.	95% or greater Assessment: On track
	Upon lodgement of prescribed information for an election, 95% of lodgements are dealt with within 40 working days.	95% or greater Assessment: On track

Table 2.2.2: Performance measure for Outcome 2 (continued)

Program 2.1: Registered Organisations Commission		
Year	Performance measures	Expected performance results
Prior year 2021-22 (continued)	Upon lodgement of an application for registration by an auditor, 95% of lodgements are dealt with within 40 working days.	95% or greater Assessment: On track
	An annual Education Strategy will be published by 30 June each year outlining the education activities and resources that will be developed and delivered in the next financial year. A minimum of 95% of the Education Strategy will be delivered during the financial year.	National Education Strategy published annually 95% or greater Assessment: On track
Year	Performance measures	Planned performance results
Budget year 2022-23	As per 2021-22	As per 2021-22
Material changes to Program 2.1 resulting from 2022-23 budget measures: The impending abolition of the Registered Organisations Commission will result in only a partial completion of performance measures for 2022-23.		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Fair Work Ombudsman and Registered Organisations Commission Entity is budgeting for a break-even result in 2022-23, after excluding unfunded depreciation and amortisation expenses of \$7.4 million in 2022-23.

Total revenues are estimated to be \$169.4 million and total expenses \$170.8 million.

Total assets at the end of the 2022-23 financial year are estimated to be \$129.6 million. The majority of the assets represent receivables (appropriations receivable), property leased assets and property fit-outs. Asset acquisitions are planned in information technology equipment and systems and office accommodation fit-outs.

Total liabilities for 2022-23 are estimated at \$61.3 million. The largest liability items are property lease liabilities and accrued employee entitlements.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	101,732	110,121	111,807	104,160	104,289
Suppliers	53,741	41,839	42,337	40,652	47,020
Grants	2,761	1,784	1,800	1,800	1,800
Depreciation and amortisation	15,089	16,602	16,512	16,400	16,400
Finance costs	280	408	408	408	408
Total expenses	173,603	170,754	172,864	163,420	169,917
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	463	450	450	450	450
Other	816	950	950	950	950
Total own-source revenue	1,279	1,400	1,400	1,400	1,400
Total own-source income	1,279	1,400	1,400	1,400	1,400
Net (cost of)/contribution by services	(172,324)	(169,354)	(171,464)	(162,020)	(168,517)
Revenue from Government	165,738	162,016	164,216	154,884	155,551
Surplus/(deficit) attributable to the Australian Government	(6,586)	(7,338)	(7,248)	(7,136)	(12,966)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income/(loss)	(6,586)	(7,338)	(7,248)	(7,136)	(12,966)
Total comprehensive income/(loss)	(6,586)	(7,338)	(7,248)	(7,136)	(12,966)
Total comprehensive income/(loss) attributable to the Australian Government	(6,586)	(7,338)	(7,248)	(7,136)	(12,966)

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(6,586)	(7,338)	(7,248)	(7,136)	(12,966)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	6,758	8,053	7,963	7,851	7,851
plus: depreciation/amortisation expenses for ROU assets (b)	8,331	8,549	8,549	8,549	8,549
less: lease principal repayments (b)	8,186	9,264	9,264	9,264	3,434
Net Cash Operating Surplus/ (Deficit)	317	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	450	450	450	450	450
Trade and other receivables	69,299	67,299	67,299	67,299	67,299
Total financial assets	69,749	67,749	67,749	67,749	67,749
Non-financial assets					
Land and buildings	36,338	31,855	23,414	13,220	6,726
Property, plant and equipment	1,884	1,241	598	2,055	1,212
Intangibles	24,306	26,912	26,533	25,390	22,879
Other non-financial assets	1,840	1,840	1,840	1,840	1,840
Total non-financial assets	64,368	61,848	52,385	42,505	32,657
Total assets	134,117	129,597	120,134	110,254	100,406
LIABILITIES					
Payables					
Suppliers	8,006	8,006	8,006	8,006	8,006
Other payables	2,372	2,372	2,372	2,372	2,372
Total payables	10,378	10,378	10,378	10,378	10,378
Interest bearing liabilities					
Leases	28,472	21,728	12,464	3,200	(234)
Total interest bearing liabilities	28,472	21,728	12,464	3,200	(234)
Provisions					
Employee provisions	29,151	29,151	29,151	29,151	29,151
Total provisions	29,151	29,151	29,151	29,151	29,151
Total liabilities	68,001	61,257	51,993	42,729	39,295
Net assets	66,116	68,340	68,141	67,525	61,111
EQUITY*					
Parent entity interest					
Contributed equity	129,549	139,111	146,160	152,680	159,232
Reserves	5,753	5,753	5,753	5,753	5,753
Retained surplus (accumulated deficit)	(69,186)	(76,524)	(83,772)	(90,908)	(103,874)
Total parent entity interest	66,116	68,340	68,141	67,525	61,111
Total equity	66,116	68,340	68,141	67,525	61,111

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(69,186)	5,753	129,549	66,116
Adjusted opening balance	(69,186)	5,753	129,549	66,116
Comprehensive income				
Surplus/(deficit) for the period	(7,338)	-	-	(7,338)
Total comprehensive income	(7,338)	-	-	(7,338)
of which:				
Attributable to the Australian Government	(7,338)	-	-	(7,338)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	9,562	9,562
Sub-total transactions with owners	-	-	9,562	9,562
Estimated closing balance as at 30 June 2023	(76,524)	5,753	139,111	68,340
Closing balance attributable to the Australian Government	(76,524)	5,753	139,111	68,340

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	170,315	164,016	164,216	154,884	155,551
Sale of goods and rendering of services	597	580	580	580	580
Net GST received	5,799	4,148	3,898	3,528	4,195
Other	907	850	850	850	850
Total cash received	177,618	169,594	169,544	159,842	161,176
Cash used					
Employees	101,798	110,121	111,807	104,160	104,289
Suppliers	59,793	45,887	46,135	44,080	51,115
Net GST paid	3	130	130	130	130
Interest payments on lease liability	280	408	408	408	408
Other	3,588	1,784	1,800	1,800	1,800
Total cash used	165,462	158,330	160,280	150,578	157,742
Net cash from/(used by) operating activities	12,156	11,264	9,264	9,264	3,434
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	17,281	11,562	7,049	6,520	6,552
Total cash used	17,281	11,562	7,049	6,520	6,552
Net cash from/(used by) investing activities	(17,281)	(11,562)	(7,049)	(6,520)	(6,552)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	13,013	9,562	7,049	6,520	6,552
Total cash received	13,013	9,562	7,049	6,520	6,552
Cash used					
Principal payments on lease liability	8,186	9,264	9,264	9,264	3,434
Total cash used	8,186	9,264	9,264	9,264	3,434
Net cash from/(used by) financing activities	4,827	298	(2,215)	(2,744)	3,118
Cash and cash equivalents at the beginning of the reporting period	748	450	450	450	450
Cash and cash equivalents at the end of the reporting period	450	450	450	450	450

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,711	9,562	7,049	6,520	6,552
Total new capital appropriations	6,711	9,562	7,049	6,520	6,552
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	6,711	9,562	7,049	6,520	6,552
Total items	6,711	9,562	7,049	6,520	6,552
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	13,013	9,562	7,049	6,520	6,552
Funded internally from departmental resources (b)	4,268	2,000	-	-	-
TOTAL	17,281	11,562	7,049	6,520	6,552
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	17,281	11,562	7,049	6,520	6,552
Total cash used to acquire assets	17,281	11,562	7,049	6,520	6,552

Prepared on Australian Accounting Standards basis.

- a) Includes purchases from current and previous years' departmental capital budgets (DCBs).
b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2022				
Gross book value	22,197	6,753	63,555	92,505
Gross book value - ROU assets	52,036	-	-	52,036
Accumulated depreciation/amortisation and impairment	(11,989)	(4,869)	(39,249)	(56,107)
Accumulated depreciation/amortisation and impairment - ROU assets	(25,906)	-	-	(25,906)
Opening net book balance	36,338	1,884	24,306	62,528
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	4,991	200	6,371	11,562
By purchase - appropriation equity - ROU assets	2,520	-	-	2,520
Total additions	7,511	200	6,371	14,082
Other movements				
Depreciation/amortisation expense	(3,445)	(843)	(3,765)	(8,053)
Depreciation/amortisation on ROU assets	(8,549)	-	-	(8,549)
Total other movements	(11,994)	(843)	(3,765)	(16,602)
As at 30 June 2023				
Gross book value	27,188	6,953	69,926	104,067
Gross book value - ROU assets	54,556	-	-	54,556
Accumulated depreciation/amortisation and impairment	(15,434)	(5,712)	(43,014)	(64,160)
Accumulated depreciation/amortisation and impairment - ROU assets	(34,455)	-	-	(34,455)
Closing net book balance	31,855	1,241	26,912	60,008

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-2023, including collection development acquisition budgets.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Write-down and impairment of assets	238				
Total expenses administered on behalf of Government	238	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	3,992	3,778	6,404	5,507	6,173
Total non-taxation revenue	3,992	3,778	6,404	5,507	6,173
Total own-source revenue administered on behalf of Government	3,992	3,778	6,404	5,507	6,173
Total own-sourced income administered on behalf of Government	3,992	3,778	6,404	5,507	6,173
Net cost of services	3,754	3,778	6,404	5,507	6,173
Deficit before income tax	3,754	3,778	6,404	5,507	6,173
Deficit after income tax	3,754	3,778	6,404	5,507	6,173
Total comprehensive loss	3,754	3,778	6,404	5,507	6,173

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,212	4,962	4,962	4,962	4,962
Other financial assets	772	772	772	772	772
Total financial assets	5,984	5,734	5,734	5,734	5,734
Total assets administered on behalf of Government	5,984	5,734	5,734	5,734	5,734
LIABILITIES					
Net assets/(liabilities)	5,984	5,734	5,734	5,734	5,734

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	-	1,178	3,804	2,907	3,573
Other	2,208	3,100	2,850	2,850	2,850
Total cash received	2,208	4,278	6,654	5,757	6,423
Cash used					
Other	445	250	250	250	250
Total cash used	445	250	250	250	250
Net cash from/(used by) operating activities	1,763	4,028	6,404	5,507	6,173
Net increase/(decrease) in cash held	1,763	4,028	6,404	5,507	6,173
Cash from Official Public Account for:					
- Appropriations	445	250	250	250	250
Total cash from Official Public Account	445	250	250	250	250
Cash to Official Public Account for:					
- Transfers to other entities (Finance - Whole of Government)	(2,208)	(4,278)	(6,654)	(5,757)	(6,423)
Total cash to Official Public Account	(2,208)	(4,278)	(6,654)	(5,757)	(6,423)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

Fair Work Ombudsman and Registered Organisations Commission Entity has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

Fair Work Ombudsman and Registered Organisations Commission Entity has no administered assets therefore Table 3.11 is not presented

Safe Work Australia

Entity resources and planned performance

Safe Work Australia

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Safe Work Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

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

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

The agency is jointly funded by the Commonwealth, state and territory governments. This funding arrangement promotes collaboration with jurisdictions on evidence collection and distribution, policy and strategy development and communication and education initiatives.

Safe Work Australia has 15 members, including an independent chair, nine members representing the Commonwealth and each state and territory, two members representing the interests of employers, two representing the interests of workers and the CEO of Safe Work Australia.

The CEO manages the agency under s45 of the Act and is the accountable authority in accordance with the PGPA Act.

Since early 2020, Safe Work Australia has played a leading role in the Australian Government response to the COVID-19 pandemic. Safe Work Australia has developed evidence-based policy and guidance for workplaces. COVID-19 will remain an ongoing priority for Safe Work Australia in 2022–23, given the ongoing WHS implications. Safe Work Australia continues to work with its members to ensure the safety of all working Australians and the broader community.

In addition to monitoring and responding to the ongoing health and safety risks posed by COVID-19, Safe Work Australia will work with its members to develop and update its COVID-19 guidance to reflect emerging evidence.

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

- bringing together and recognising varying views and interests to ensure effective national policy which improves WHS and workers' compensation outcomes

- implementing WHS ministers’ agreed recommendations of the independent review of the model WHS laws
- using its influence to increase knowledge and awareness of WHS and workers’ compensation policy and arrangements
- being a key source of WHS and workers’ compensation research, evaluation and data
- developing policy proposals and supporting strategies to improve workers’ compensation arrangements, with a particular focus on return to work
- working with other national and international bodies to share data, information and/or knowledge on WHS and workers’ compensation matters to improve Australian outcomes.

Safe Work Australia’s 2022–2023 Operational Plan provides further detail on the activities to be achieved over the remainder of the financial year. Building on this, the Safe Work Australia Corporate Plan 2022–2026 sets out the outcomes to be achieved over the forward years and the strategies that will be implemented to achieve them.

The new Australian WHS Strategy, to be finalised in 2022, will provide further detail on the agency’s longer-term strategies and forward agenda through to 2032.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to Safe Work Australia for its operations and to deliver programs and services in accordance with its corporate and operational plans approved under the Act.

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

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

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' table in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Safe Work Australia resource statement — Budget estimates for 2022-23 as at October Budget 2022

	2021-22 <i>Estimated actual</i> \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	10,488	10,843
Departmental capital budget (c)	252	262
Total departmental annual appropriations	10,740	11,105
Special accounts (d)		
Opening balance	20,852	23,569
Appropriation receipts (e)	10,740	11,105
Non-appropriation receipts	12,381	11,146
Total special accounts	43,973	45,820
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	10,740	11,105
Total resourcing for entity Safe Work Australia	43,973	45,820
	2021-22	2022-23
Average staffing level (number)	86	101

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

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

- (a) Appropriation Bill (No. 1) 2022-23.
- (b) Excludes departmental capital budget (DCB).
- (c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to October Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
- (e) Amounts credited to the special account from Safe Work Australia's annual and special appropriations.

1.3 Budget measures

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

Table 1.2: Safe Work Australia October 2022-23 Budget measures

Part 1: Measures announced since the March 2022-23 Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
Payment measures						
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (a)	1.1					
Administered Payment		-	-	-	-	-
Departmental payment		-	(35)	-	-	-
Total		-	(35)	-	-	-
Total payment measures						
Administered		-	-	-	-	-
Departmental		-	(35)	-	-	-
Total		-	(35)	-	-	-

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

(a) This is a Whole of Government savings measure.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Safe Work Australia can be found at:
<https://www.safeworkaustralia.gov.au/about-us/corporate-publications-and-resources/corporate-plan-2022-2026>.

The most recent annual performance statement can be found at:
<https://www.safeworkaustralia.gov.au/about-us/corporate-publications-and-resources/annual-report>.

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements					
Departmental expenses					
Departmental appropriation	10,488	10,843	11,836	12,148	12,465
Special accounts					
Safe Work Australia Special Account	8,252	10,355	11,283	11,537	11,614
Expenses not requiring appropriation in the Budget year (a)	1,676	1,624	1,351	1,351	949
Departmental total	20,416	22,822	24,470	25,036	25,028
Total expenses for program 1.1	20,416	22,822	24,470	25,036	25,028
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	10,488	10,843	11,836	12,148	12,465
Special accounts	8,252	10,355	11,283	11,537	11,614
Expenses not requiring appropriation in the Budget year (a)	1,676	1,624	1,351	1,351	949
Departmental total	20,416	22,822	24,470	25,036	25,028
Total expenses for Outcome 1	20,416	22,822	24,470	25,036	25,028
	2021-22	2022-23			
Average staffing level (number)	86	101			

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

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

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the October 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures for Outcome 1

Outcome 1: Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements.		
Program 1.1: Reform of and improvements to Australian work health and safety and workers’ compensation arrangements This program contributes to Outcome 1 by ensuring the innovative development of evidence-based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes.		
Key activities	Our strategies for 2022–2026, reported in the current corporate plan that relate to this program, are: <ol style="list-style-type: none"> 1. Review, evaluate and improve the <i>model WHS laws</i> in Australia, including completing the implementation of WHS ministers’ responses to the recommendations of the independent review of the <i>model WHS laws</i>. 2. Lead the development and refinement of national WHS information and guidance, including to address the implications of COVID-19 and communicate this to support Australian businesses and workers in achieving safe and healthy workplaces. 3. Build on the lessons learned over the term of the Australian Work Health and Safety Strategy 2012–2022 and apply these to the development and implementation of the next strategy. 4. Support the National Return to Work Strategy 2020–2030 and the actions to improve return to work outcomes for workers with a work-related injury or illness. 5. Support the collection, analysis and dissemination of national WHS and workers’ compensation data, and research that will address identified knowledge gaps with practical and actionable outcomes. 	
Year	Performance Measures	Expected Performance Results
Prior year 2021–22	The agency delivers the activities agreed in the Operational Plan to the satisfaction of Safe Work Australia members and the Chair.	70–80% of members and the Chair are satisfied with the agency’s delivery of the activities identified in the Operational Plan. Result: Achieved (86%) per the Annual Report 2021–22

Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements		
Year	Performance Measures	Expected Performance Results
Prior year 2021–22 (continued)	<p>Reductions in the incidence of work-related death, injury and illness through:</p> <ul style="list-style-type: none"> • an improved and reformed work health and safety framework • increased work health and safety awareness • developing and maintaining an evidence base which informs policy and practice • reduced exposure to work-related hazards causing injury and illness • improved quality of workplace controls. 	<p>By 2022, and consistent with the Australian Work Health and Safety Strategy 2012–2022:</p> <ul style="list-style-type: none"> • a reduction in the number of worker fatalities due to injury of at least 20% <p>Result: On track per the Annual Report 2021–22</p> <ul style="list-style-type: none"> • a reduction in the incidence rate of claims resulting in one or more weeks off work of at least 30% <p>Result: Partially achieved per the Annual Report 2021–22</p> <ul style="list-style-type: none"> • a reduction in the incidence rate of claims for musculoskeletal disorders resulting in one or more weeks off work of at least 30%. <p>Result: On track per the Annual Report 2021–22</p>
	The agency collects, analyses and publishes WHS and workers' compensation statistics and research reports.	<p>Statistics and reports support a greater understanding of WHS and workers' compensation matters, and inform evidence-based decision making, policy and guidance.</p> <p>Result: Achieved per the Annual Report 2021–22</p>
	The agency develops and delivers accessible WHS and workers' compensation information and guidance for Australian employers, small businesses, and workers.	<p>The agency maintains a suite of information and guidance on the Safe Work Australia website that is accessible to employers, small businesses, and workers. The agency highlights the available information and guidance through social media channels and awareness raising activities.</p> <p>Result: Achieved per the Annual Report 2021–22</p>
Budget year 2022-23	The agency delivers the activities agreed in the Operational Plan to the satisfaction of Safe Work Australia members.	75% of voting members are satisfied with the agency's delivery of the activities identified in the Operational Plan.
	<p>Reductions in the incidence of work-related death, injury and illness through:</p> <ul style="list-style-type: none"> • an improved and reformed work health and safety framework 	<p>By 2022, and consistent with the Australian Work Health and Safety Strategy 2012–2022:</p> <ul style="list-style-type: none"> • a reduction in the number of worker fatalities due to injury of at least

Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements		
Year	Performance Measures	Expected Performance Results
	<ul style="list-style-type: none"> increased work health and safety awareness developing and maintaining an evidence base which informs policy and practice reduced exposure to work-related hazards causing injury and illness improved quality of workplace controls. 	<p>20%</p> <ul style="list-style-type: none"> a reduction in the incidence rate of claims resulting in one or more weeks off work of at least 30% a reduction in the incidence rate of claims for musculoskeletal disorders resulting in one or more weeks off work of at least 30%.
	The agency collects, analyses and publishes WHS and workers' compensation statistics and research reports.	Statistics and reports are accessed by stakeholders to support a greater understanding of WHS and workers' compensation matters, and inform evidence-based decision making, policy and guidance.
	The agency develops and delivers accessible WHS and workers' compensation information and guidance for Australian employers, small businesses, and workers.	The agency maintains a suite of information and guidance on the Safe Work Australia website that is accessible to employers, small businesses, and workers. The agency highlights the available information and guidance through social media channels and awareness raising activities.
Forward estimates 2023–26	Measures for assessing performance beyond 2022 will be informed by the next Australian Work Health and Safety Strategy.	Targets beyond 2022 will be informed by the next Australian Work Health and Safety Strategy.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

Safe Work Australia is not expecting any major changes in its financial operations during 2022-23 or over the forward estimates. The agency's funding arrangements are provided in the IGA.

For 2022-23, Safe Work Australia is budgeting for an appropriation loss equal to the unappropriated depreciation and amortisation expense of \$0.773 million.

Total revenues are budgeted to be \$22.049 million and total expenses \$22.822 million.

Total assets at the end of 2022-23 are estimated to be \$30.125 million, including cash held by the Official Public Account in the Safe Work Australia special account.

Liabilities at the end of 2022-23 are estimated to be \$10.223 million. The largest liability components are for lease liability of \$5.006 million and accrued employee entitlements of \$3.379 million.

3.2. Budgeted financial statements tables

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	12,758	13,972	14,261	14,545	14,836
Suppliers	5,807	7,067	8,714	9,013	9,139
Grants	174	140	140	140	140
Depreciation and amortisation (a)	1,617	1,564	1,291	1,291	889
Finance costs	59	79	64	47	24
Write-down and impairment of assets	1	-	-	-	-
Total expenses	20,416	22,822	24,470	25,036	25,028
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	11,119	11,146	12,129	12,441	12,765
Other	60	60	60	60	60
Total own-source revenue	11,179	11,206	12,189	12,501	12,825
Total own-source income	11,179	11,206	12,189	12,501	12,825
Net (cost of)/contribution by services	(9,237)	(11,616)	(12,281)	(12,535)	(12,203)
Revenue from Government	10,488	10,843	11,836	12,148	12,465
Surplus/(deficit) attributable to the Australian Government	1,251	(773)	(445)	(387)	262
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	1,590	-	-	-	-
Total other comprehensive income	1,590	-	-	-	-
Total comprehensive income/(loss)	2,841	(773)	(445)	(387)	262
Total comprehensive income/(loss) attributable to the Australian Government	2,841	(773)	(445)	(387)	262

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	2,841	(773)	(445)	(387)	262
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	989	133	133	133	133
plus: depreciation/amortisation expenses for ROU assets (b)	628	1,431	1,158	1,158	756
less: lease principal repayments (b)	773	791	846	904	1,151
Net Cash Operating Surplus/ (Deficit)	3,685	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,569	23,321	23,454	23,454	23,454
Trade and other receivables	344	598	214	130	130
Total financial assets	23,913	23,919	23,668	23,584	23,584
Non-financial assets					
Land and buildings	6,930	5,499	4,341	3,183	2,706
Property, plant and equipment	271	499	793	1,037	923
Other non-financial assets	208	208	208	208	208
Total non-financial assets	7,409	6,206	5,342	4,428	3,837
Total assets	31,322	30,125	29,010	28,012	27,421
LIABILITIES					
Payables					
Suppliers	1,435	738	628	628	628
Personal benefits	0	388	388	388	388
Other payables	297	712	712	712	712
Total payables	1,732	1,838	1,728	1,728	1,728
Interest bearing liabilities					
Leases	5,797	5,006	4,160	3,256	2,105
Total interest bearing liabilities	5,797	5,006	4,160	3,256	2,105
Provisions					
Employee provisions	3,380	3,379	3,379	3,379	3,379
Total provisions	3,380	3,379	3,379	3,379	3,379
Total liabilities	10,909	10,223	9,267	8,363	7,212
Net assets	20,413	19,902	19,743	19,649	20,209
EQUITY*					
Parent entity interest					
Contributed equity	5,807	6,069	6,355	6,648	6,946
Reserves	2,207	2,207	2,207	2,207	2,207
Retained surplus (accumulated deficit)	12,399	11,626	11,181	10,794	11,056
Total parent entity interest	20,413	19,902	19,743	19,649	20,209
Total equity	20,413	19,902	19,743	19,649	20,209

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	12,399	2,207	5,807	20,413
Adjusted opening balance	12,399	2,207	5,807	20,413
Comprehensive income				
Surplus/(deficit) for the period	(773)	-	-	(773)
Total comprehensive income	(773)	-	-	(773)
of which:				
Attributable to the Australian Government	(773)	-	-	(773)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	262	262
Sub-total transactions with owners	-	-	262	262
Estimated closing balance as at 30 June 2023	11,626	2,207	6,069	19,902
Closing balance attributable to the Australian Government	11,626	2,207	6,069	19,902

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,488	10,843	11,836	12,148	12,465
Sale of goods and rendering of services	11,625	11,146	12,129	12,441	12,765
Net GST received	387	1,096	1,127	1,156	1,191
Other	369	-	-	-	-
Total cash received	22,869	23,085	25,092	25,745	26,421
Cash used					
Employees	12,731	13,910	14,261	14,545	14,836
Suppliers	5,523	6,964	8,764	8,953	9,079
Net GST paid	1,040	1,096	1,127	1,156	1,191
Interest payments on lease liability	59	79	64	47	24
Other	174	140	140	140	140
Total cash used	19,527	22,189	24,356	24,841	25,270
Net cash from/(used by) operating activities	3,342	896	736	904	1,151
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	104	359	427	377	298
Total cash used	104	359	427	377	298
Net cash from/(used by) investing activities	(104)	(359)	(427)	(377)	(298)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	252	6	670	377	298
Total cash received	252	6	670	377	298
Cash used					
Principal payments on lease liability	773	791	846	904	1,151
Total cash used	773	791	846	904	1,151
Net cash from/(used by) financing activities	(521)	(785)	(176)	(527)	(853)
Net increase/(decrease) in cash held	2,717	(248)	133	-	-
Cash and cash equivalents at the beginning of the reporting period	20,852	23,569	23,321	23,454	23,454
Cash and cash equivalents at the end of the reporting period	23,569	23,321	23,454	23,454	23,454

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	252	262	286	293	298
Total new capital appropriations	252	262	286	293	298
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	252	262	286	293	298
Total items	252	262	286	293	298
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	103	359	427	377	298
TOTAL	103	359	427	377	298
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	103	359	427	377	298
Total cash used to acquire assets	103	359	427	377	298

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2022			
Gross book value	1,566	471	2,037
Gross book value - ROU assets	8,064	-	8,064
Accumulated depreciation/ amortisation and impairment	(5)	(198)	(203)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,695)	-	(2,695)
Opening net book balance	6,930	273	7,203
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)	-	359	359
Total additions	-	359	359
Other movements			
Depreciation/amortisation expense	(16)	(133)	(149)
Depreciation/amortisation on ROU assets	(1,415)	-	(1,415)
Total other movements	(1,431)	(133)	(1,564)
As at 30 June 2023			
Gross book value	1,566	830	2,396
Gross book value - ROU assets	8,064	-	8,064
Accumulated depreciation/ amortisation and impairment	(21)	(331)	(352)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,110)	-	(4,110)
Closing net book balance	5,499	499	5,998

Prepared on Australian Accounting Standards basis.

(a) Appropriation ordinary annual services refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, departmental capital budget or other operational expenses.

Portfolio glossary

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

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

Portfolio acronyms

Term	Definition
AASB	Australian Accounting Standards Board
AAT	Administrative Appeals Tribunal
ABCC	Australian Building and Construction Commission
ABS	Australian Bureau of Statistics
AC	Companion of the Order of Australia
ACB	Administrated Capital Budget
ACSF	Australian Core Skills Framework
AM	Member of the Order of Australia
ARC Act	<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>
ASEA	Asbestos Safety and Eradication Agency
ASQA	Australian Skills Quality Authority
BAC	Boosting Apprenticeship Commencements
BCIIP Act	<i>Building and Construction Industry (Improving Productivity) Act 2016</i>
CBMS	Central Budget Management System
CDAB	Collection Development and Acquisition Budget
COPE	Commonwealth own-purpose expense
CRF	Consolidated Revenue Fund
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students
DCB	Departmental Capital Budget
DEWR	Department of Employment and Workplace Relations
DLSF	Digital Literacy Skills Framework
ELICOS	English Language Intensive Courses for Overseas Students
FEG	Fair Entitlements Guarantee
FWA	<i>Fair Work Act 2009</i>
FWC	Fair Work Commission
FWO	Fair Work Ombudsman
GST	Goods and Services Tax
IGA	Intergovernmental Agreement for Regulatory and Operational Reform in Occupational Health and Safety
JSA	Jobs and Skills Australia
Low SES	Low socio-economic status
MYEFO	Mid-Year Economic and Fiscal Outlook
NCI	National Careers Institute
NEIS	New Enterprise Incentive Scheme

Term	Definition
NSC	National Skills Commission
NVR Act	<i>National Vocational Education and Training Regulator Act 2011</i>
OHS(MI) Act	<i>Occupational Health and Safety (Maritime Industry) Act 1993</i>
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PALM	Pacific Australia labour Mobility
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PICS	Parliamentary Business Resources Scheme
ROC	Registered Organisations Commission
ROU	Right of use
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
Seafarers Act	<i>Seafarers Rehabilitation and Compensation Act 1992</i>
SEE	Skills for Education and Employment
SOETM	Services for Other Entities and Trust Moneys
SRC Act	<i>Safety, Rehabilitation and Compensation Act 1988</i>
SRCC	Safety, Rehabilitation and Compensation Commission
STEM	Science, technology, engineering and mathematics
SWA	Safe Work Australia
TRA	Trades Recognition Australia
TtW	Transition to Work
USI	Unique Student Identifier
VET	Vocational Education and Training
VET FEE-HELP	Former loans scheme for VET students
VSL	VET Student Loans
WHS	work health and safety
WHS Act	<i>Work Health and Safety Act 2001</i>