

PORTFOLIO BUDGET STATEMENTS 2023–24
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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THE HON TONY BURKE MP
Minister for Employment and Workplace Relations
Minister for the Arts
Leader of the House

THE HON BRENDAN O'CONNOR MP
Minister for Skills and Training

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

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

Dear President

Dear Mr Speaker

We hereby submit the Portfolio Budget Statements in support of the 2023–24 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nfp	not for publication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 2023–24 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.

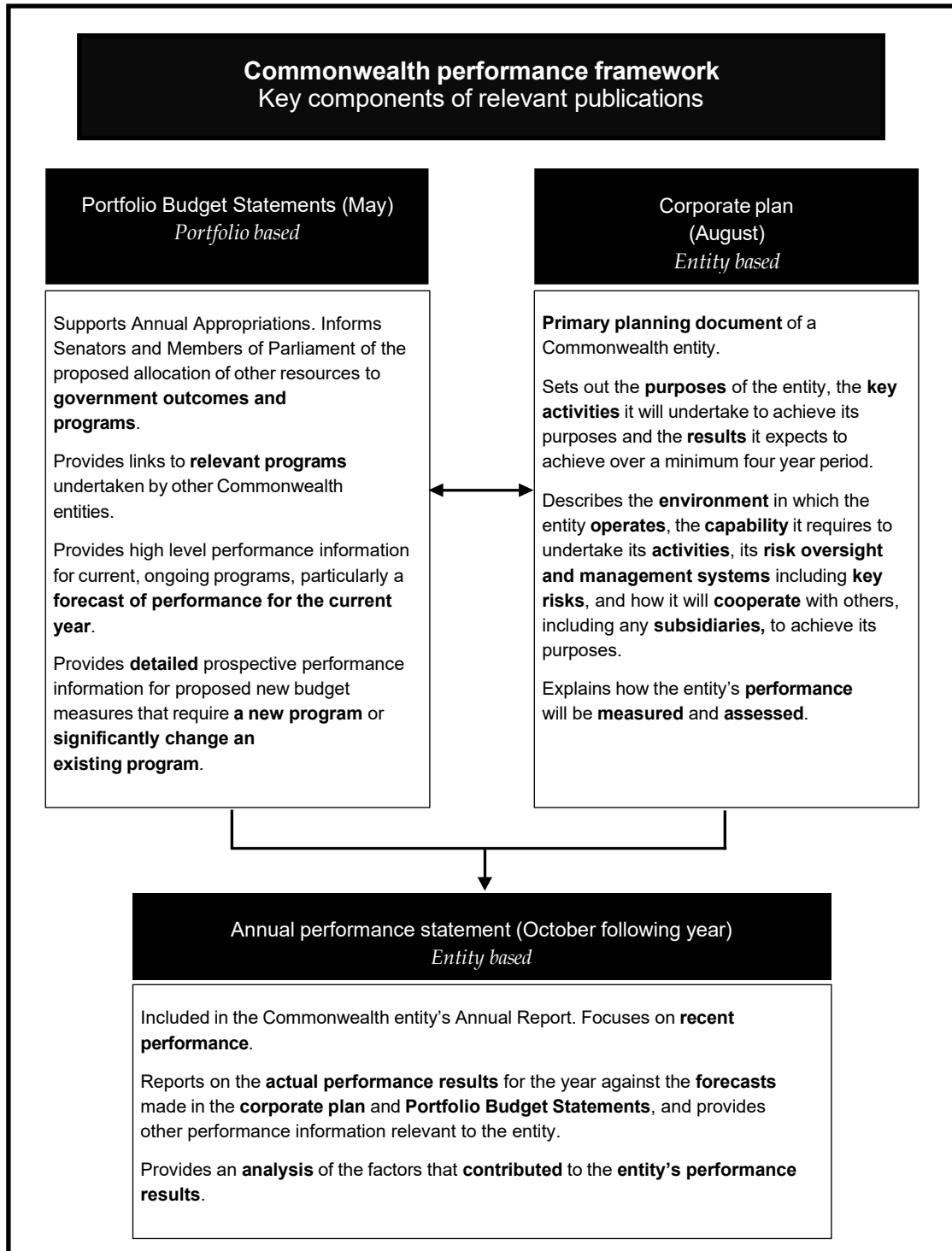
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2023–24 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2023–24 for the parliamentary departments). In this sense, the PB Statements are Budget related 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 Department of Employment and Workplace Relations (the department) supports people to have safe, secure and well-paid work with the skills for a sustainable future.

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

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

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

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

Figure 1: Employment and Workplace Relations portfolio structure and outcomes

The Hon Tony Burke MP Minister for Employment and Workplace Relations	The Hon Brendan O'Connor MP Minister for Skills and Training
<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^(a) 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 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 Greg Vines – 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 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, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.</p>	
<p>Office of the Fair Work Ombudsman Sandra Parker PSM – Fair Work Ombudsman</p> <p>Outcome: Compliance with workplace relations legislation through advice, education and where necessary enforcement.</p>	

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)^(b)

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) Legislation is required to give effect to the budget measure Addressing Silicosis and Silica-Related Diseases. Outcome and program statements will be subsequently revised.

(b) 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) supports people to have safe, secure and well-paid work with the skills for a sustainable future.

The department supports its Ministers through expert, evidence-based policy advice and through the design and delivery of quality and sustainable policies and programs. We work to support people into safe, secure and well-paid work that meets the needs of employees, employers, and industry. The department jointly stewards the skills and training sector with the states and territories and works in close partnership with unions, employers, industry experts and training providers to deliver high quality skills for all Australians.

We contribute to efforts across government to foster a resilient, innovative, and inclusive labour market including priority reforms under the National Agreement on Closing the Gap, supporting the transformation of the economy to net zero emissions, supporting the care sector and building sovereign capability including defence skills.

The 2023–24 Budget includes initiatives across employment, skills and workplace relations that deliver on the Government’s agenda to foster an inclusive, productive economy that generates high quality skills and opportunities for people to participate in safe, secure and well-paid work, so that no one is held back and no one is left behind.

A stronger, more responsive skills and training sector

The Government is committed to providing opportunities for Australians to acquire the skills they need for secure and rewarding employment. At the centre of this work is a focus on boosting productivity, participation, wellbeing, and to make Australian workers and industries more resilient to economic disruption. The Government is shaping critical reforms to funding and delivery arrangements in the skills and training sector, as Australia faces a skills shortage and adjusts to the needs of an ageing society, rapid technological change, rebuilding our manufacturing capacity and the economic transformation to net zero. These reforms will build on the Government’s substantial investment in vocational education and training (VET) in the 2022–23 October Budget and implement commitments from the 2022 Jobs and Skills Summit.

National Skills Agreement

Building on the 12-month Skills Agreement to deliver 180,000 fee-free TAFE and vocational education places in 2023, the Government is working in partnership with states and territories on a 5-year National Skills Agreement (NSA) to be in place by January 2024.

Negotiations towards the new NSA are guided by principles agreed by National Cabinet on 31 August 2022, prior to the Jobs and Skills Summit, and the additional priority of gender equality agreed by National Cabinet on 28 April 2023.

The Government will invest up to \$4.1 billion over five years in a new NSA with states and territories. This comprises \$3.7 billion provisioned in the Contingency Reserve along with over \$400 million to support 300,000 TAFE and VET places to become fee-free, provided for in the 2022–23 October Budget. Subject to agreement with states and territories, the NSA will provide greater funding certainty and high-quality, more responsive and accessible skills and training. Making relevant and high-quality skills accessible and affordable will boost productivity and help Australians obtain the skills they need to participate and prosper in the modern economy.

Priorities for the NSA include building the workforce for critical and emerging industries across the country, supporting modern and responsive TAFE at the heart of the VET sector and greater equity and access to training in areas critical to the economy such as the transformation to net zero and in our care and support sector. Informed decision-making on investment in skills and balancing national priorities with local needs will be features of the NSA.

Australian Skills Guarantee

The Government is delivering on its election commitment to implement the Australian Skills Guarantee. One in 10 workers on these projects will be an apprentice, a trainee, or a paid cadet with additional sub-targets providing more opportunities for women. This initiative will leverage the purchasing power of the Australian Government to provide opportunities for apprentices, trainees and paid cadets across the country, and increase opportunities for women, to work and learn on significant government-funded infrastructure and information technology projects. The Government will provide \$8.6 million over four years to 2026–27 to design and implement the Australian Skills Guarantee.

Apprenticeships

The Government is delivering on its commitment from the 2022 Jobs and Skills Summit to improve the Australian Apprenticeship system, increase the diversity of the apprentice workforce, provide opportunities for women, and drive up apprenticeship completion rates. The Government is redesigning and improving the services and non-financial supports provided by the Commonwealth, ensuring

apprentices, trainees and their employers have the assistance they need to finish their training and succeed. This redesign will improve access to apprenticeship pathways, with a focus on diversity by removing barriers for women seeking a career in male-dominated trade occupations, strengthening support for First Nations, culturally and linguistically diverse apprentices, people with a disability, and those in remote areas. Support for these apprentices will be available through their training. This change addresses feedback that some women, First Nations and other apprentices do not feel adequately supported by the existing Australian Apprenticeships system.

National Careers Institute

The Government is providing an additional \$5.1 million for the National Careers Institute in 2023–24 to continue to provide Australians with an authoritative source of evidence-based information on education, training and careers pathways.

VET Student Loans IT system

Funding of \$42.2 million over four years has been allocated to develop a modern, fit-for-purpose VET Student Loans IT system that will mean students and providers can rely on an up-to-date and effective system to manage loans. This funding will enable the timely transfer of student loan records to the Australian Taxation Office and correct payments to providers. This measure will deliver a fully integrated, secure system that provides a single source of data and is flexible and scalable to meet the evolving needs of the VET Student Loans program.

Foundation Skills

The Government is redesigning the Skills for Education and Employment program to provide more pathways for Australians to access training to improve their language, literacy, numeracy and digital (LLND) skills, improving their capacity to gain secure employment and experience career progression, so they can participate fully in the economy and society.

Commencing on 1 July 2024, the program will be delivered through a mix of national and local place-based solutions to improve access and delivery. This will include a specific focus on First Nations people with place-based, whole-of-community projects designed to meet community needs. This will be delivered through First Nations organisations in partnership with TAFEs and other Registered Training Organisations or Adult and Community Education sector providers.

The Government is also extending the Foundation Skills for Your Future Remote Community Pilots program by 12 months to 30 June 2024. This program currently benefits people in 11 remote communities with foundation LLND skills by providing tailored, flexible and locally-developed and delivered training.

Skills Assessments Pilots

The Government funds three Skills Assessment Pilots (Pilots) to provide onshore migrants with fast-tracked skills assessments, free employability assessments, and advice and access to further training to improve employment prospects. The Government is re-scoping two of the three Skills Assessments Pilots to improve uptake and maximise their success within the evolving skilled migration environment, following the reopening of international borders and the announced increase to the 2022–23 migration planning levels. This will improve employment outcomes for migrants in priority occupations and will address critical skill shortages.

Defence skills and workforce taskforce

Funding of \$3.9 million over two years has been allocated to establish a defence vocational skills taskforce within the department. The taskforce will work in partnership with the Departments of Defence and Education, industry, Jobs and Skills Councils and state and territory governments to ensure Australia is able to develop the workforce required to shape our sovereign industrial base and support the delivery of Australia’s nuclear-powered submarine program.

Further improvements to the workplace relations system

The Government is building on its reforms enacted through the *Fair Work Legislation Amendment (Secure Jobs, Better Pay) Act 2022* (Secure Jobs, Better Pay Act) to further modernise Australia’s workplace relations system.

These measures focus on delivering changes that continue to strengthen our workplace relations system, support safer workplaces and deliver on the Government’s objective of ensuring workers can access secure jobs and receive fair pay, while levelling the playing field for businesses which already provide these.

Workplace support

The Government is providing additional funding of \$20.0 million over two years from 2023–24 for the Productivity, Education and Training Fund grant program. This is in recognition of the significant workplace relations agenda being progressed by the Government, in line with election commitments and outcomes of the 2022 Jobs and Skills Summit. The funding will support eligible employer and worker representative organisations to engage with workplace reforms as they progress. It will also allow them to implement practical education and other activities to embed new laws in Australian workplaces.

Silicosis in the workplace

The Government is providing funding of \$10.0 million over four years from 2023–24 to address the incidence of silicosis and other silica-related diseases in the workplace. This measure will improve work health and safety outcomes by expanding the functions of the Asbestos Safety and Eradication Agency to include silica dust and support Safe Work Australia social partners to deliver national awareness and behaviour change initiatives relating to silica dust in the workplace. The Government will also explore and scope an importation ban on engineered stone and its effects, in conjunction with Safe Work Australia's further analysis and consultation on a prohibition of the domestic use of engineered stone under the model Work Health and Safety (WHS) laws.

National Construction Industry Forum

The Government will provide \$4.4 million over four years to support the establishment of the National Construction Industry Forum, which was legislated as part of the Secure Jobs, Better Pay Act and commences on 1 July 2023.

The Forum arose out of the 2022 Jobs and Skills Summit and will provide advice to Government on tackling key challenges facing the building and construction industry by encouraging tripartite collaboration on issues such as safety, culture, skills, productivity, and gender equity.

Review of modern awards

The Government is delivering on outcomes from the 2022 Jobs and Skills Summit by supporting the Fair Work Commission to conduct a review of modern awards.

The targeted review, informed by stakeholder priorities, will consider whether modern awards provide a fair and relevant safety net in the context of the new job security and gender equality objects in the *Fair Work Act 2009*, and the updated modern awards and minimum wages objectives. The review will also include research on the impact of modern awards on work and care. The Fair Work Commission will also be asked to consider awards coverage for the arts sector, as outlined in the National Cultural Policy.

Commonwealth Health and Safety Representatives support

The Government has committed \$2.0 million over two years from 2023–24 to support recent amendments to the Work Health and Safety Regulations 2011 on managing psychosocial hazards at work. This will improve Commonwealth Health and Safety Representatives' psychosocial hazard literacy and better equip them to promote and communicate safe workplace practices, inquire into issues in their workplaces, and represent workers exposed to psychosocial hazards.

Boosting employment support

ParentsNext

The Government will abolish the ParentsNext program from 1 July 2024 and develop a replacement voluntary program, with interim changes to be considered as soon as possible to move ParentsNext to voluntary participation. This will respond to the Economic Inclusion Advisory Committee, the Women’s Economic Equality Taskforce and the House of Representatives Select Committee on Workforce Australia Employment Services which have all recommended replacing ParentsNext with a more supportive service that better meets the needs of parents with young children.

Y Careers

The Government will deliver on its election commitment by providing \$15.2 million to support the establishment of Y Careers. The Agency will support young people to pursue meaningful careers and help employers to fill skills shortages in priority industries, with a focus on the care economy.

Time to Work Employment Service

The Government will provide \$5.7 million to support First Nations people who are incarcerated in non-remote prisons to connect with employment services and move into paid work post-incarceration. This measure will extend the Time to Work Employment Service in non-remote areas to 30 June 2024 to ensure continuity of service to First Nations people who are incarcerated.

Continuity of employment services in Broome

The Government is providing \$5.6 million over five years to support employment servicing arrangements in the Broome Employment Region. This measure will support the continuity of service for participants as the current Workforce Australia Services provider in Broome exits the program and during the transition to new arrangements with a First Nations provider, supported by Australian Public Service personnel.

Support for a net zero economy

The Government will enhance the Local Jobs Program to support transformation to a net zero economy. New place-based flexible funding pools will be created to connect workers and communities with new jobs and skills opportunities, and four employment regions will receive additional on-the-ground resources to plan for and optimise the opportunities for economic transformation.

Unlocking sustainable growth in the Pacific Australia Labour Mobility scheme

The 2023–24 Budget includes enhancements to the Pacific Australia Labour Mobility (PALM) scheme across agencies. The PALM scheme is integral to delivering benefits for Australia and participating country economies. The scheme supports Australian businesses in key industries to fill workforce shortages, while providing opportunities for Pacific and Timor-Leste workers to find employment in Australia, develop their skills and remit income to support their families and communities.

To strengthen domestic operations and to enhance scheme oversight and worker welfare, the Government will provide \$168.1 million over four years to consolidate domestic operations into the department. This investment demonstrates the Government’s commitment to grow and expand the PALM scheme in Australia, including in regional and remote areas, without compromising safeguards that ensure vulnerable migrant workers are adequately protected while they work in Australia.

The Office of the Fair Work Ombudsman will also receive \$27.3 million to ensure workers’ rights are protected, including through undertaking education, monitoring, and compliance and enforcement activities. This will enhance protections for PALM workers against exploitation and uphold the integrity of the scheme.

These initiatives complement other enhancements to the PALM scheme led by the Department of Foreign Affairs and Trade.

Reviewing policies and programs to ensure quality spending

Consistent with the Government’s commitment to budget repair and responsible spending, opportunities have been identified to review programs to ensure quality spending. The savings achieved will be redirected to fund other employment, skills and training, and workplace relations programs. These include:

- \$111.6 million over four years from 2023–24 by reducing the annual place allocation for the Self Employment Assistance Small Business Coaching program from 12,000 to 10,000 places to more accurately reflect utilisation of places
- \$27.5 million over four years from 2023–24 by temporarily reducing uncommitted Industry Workforce Training Program funding
- \$22.8 million over four years from 2023–24 by ceasing the Entrepreneurship Facilitators program from 1 July 2023
- \$20.0 million over four years from 2023–24 by temporarily reducing uncommitted funding allocated to support Jobs and Skills Councils to undertake activities related to national priority projects

- \$15.8 million over four years from 2023–24 by reducing the Office of the Fair Work Ombudsman’s departmental resourcing by 2.5 per cent
- \$10.4 million over two years from 2022–23 by ceasing the Accelerating Australian Apprenticeships Pilot program
- \$1.1 million in 2023–24 by ceasing the Career Revive program on 30 June 2023.

The portfolio continues to contribute to the Government’s Ambitious and Enduring Reform Plan for the Australian Public Service by reducing spending on external labour. The department is implementing an ongoing process of identifying roles filled using external labour hire and converting these into Australian Public Service positions where appropriate to do so. Specific roles will continue to be filled through external labour hire where appropriate to ensure that the department can attract staff with specialist skills.

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 *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.

Changes to indexation framework for various programs

The indexation framework for programs indexed by Wage Cost Indices, including for government supported services, has been updated to better align with wages and prices.

For example, increased funding has been provided to the following programs:

- Building Skills Capability – Jobs and Skills Councils
- Building Skills Capability – Skills for Education and Employment
- Building Skills Capability – National Training System Commonwealth Own Purpose Expenditure
- Workplace Support – Fair Entitlements Guarantee.

Table 1.1: Department of Employment and Workplace Relations resource statement — Budget estimates for 2023–24 as at Budget May 2023

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	204,312	170,583
Departmental appropriation (c)	660,178	679,014
s74 External Revenue (d)	102,873	71,541
Departmental capital budget (e)	75,627	57,785
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	7,319	21,360
Equity injection	43,502	29,374
Total departmental annual appropriations	<u>1,093,811</u>	<u>1,029,657</u>
Special accounts (g)		
Opening balance	-	-
Appropriation receipts (h)	3,042	2,539
Non-appropriation receipts	-	-
Adjustments	-	-
Total special accounts	<u>3,042</u>	<u>2,539</u>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<u>(3,042)</u>	<u>(2,539)</u>
Total departmental resourcing	<u>1,093,811</u>	<u>1,029,657</u>

Table 1.1: Department of Employment and Workplace Relations resource statement — Budget estimates for 2023–24 as at Budget May 2023 (continued)

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate \$'000
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (i)	1,007,567	-
Outcome 1	1,650,007	1,920,125
Outcome 2	3,332,272	1,993,065
Outcome 3	54,191	67,328
Total administered annual appropriations	<u>6,044,037</u>	<u>3,980,518</u>
Special appropriations		
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	26,041	25,497
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	156,468	163,056
<i>Fair Entitlements Guarantee Act 2012</i>	203,825	283,463
<i>Public Governance, Performance and Accountability Act 2013</i>	50	50
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,564	24,789
<i>Trade Support Loans Act 2014</i>	269,462	288,022
<i>VET Student Loans Act 2016</i>	335,424	275,372
Total administered special appropriations	<u>1,015,834</u>	<u>1,060,249</u>
Special accounts (g)		
Opening balance	-	14,187
Appropriation receipts (h)	6,649	6,323
Non-appropriation receipts	3,058	3,168
Adjustments	14,776	(472)
Total special account receipts	<u>24,483</u>	<u>23,206</u>
<i>less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	(6,649)	(6,323)
<i>less payments to corporate entities from annual/special appropriations</i>	(56,502)	(56,315)
Total administered resourcing	<u>7,021,203</u>	<u>5,001,335</u>
Total resourcing for the Department of Employment and Workplace Relations	<u>8,115,014</u>	<u>6,030,992</u>
	2022-23	2023-24
Average staffing level (number)	<u>3,016</u>	<u>3,557</u>

Table 1.1: Department of Employment and Workplace Relations resource statement — Budget estimates for 2023–24 as at Budget May 2023 (continued)

Third party payments from and on behalf of other entities

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Department of Finance - <i>Parliamentary Business Resources Act 2017</i> (s59)	508	508
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	93,589	62,384
Payments made to corporate entities within the Portfolio		
Comcare		
Annual Appropriation	5,897	6,029
Special appropriations - <i>Asbestos-Related Claims Act 2005</i>	26,041	25,497
Special appropriations - <i>Safety, Rehabilitation and Compensation Act 1998</i>	24,564	24,789

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.

Table 1.1 has been prepared inclusive of movements against 2022–23 resourcing including appropriations and external revenue but exclusive of 2022–23 Additional Estimates figures.

(a) Appropriation Bill (No. 1) 2023–24.

(b) Inclusive of an additional prior year appropriation of \$28.993 million transferred to the department from the Department of Education under section 75 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. Excludes \$7.682 million from the 2022–23 estimated actual and \$0.149 million from the 2023–24 estimate that are subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act. Also excludes \$10.481 million departmental funding expected to be appropriated through Appropriation Bill (No. 3) 2022–23.

(c) Excludes Departmental capital budget (DCB).

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

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

(f) Appropriation Bill (No. 2) 2023–24.

(g) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1 Budgeted expenses for Outcomes for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

(h) Amounts credited to the special account(s) from the departments annual and special appropriations.

(i) Excludes \$51.046 million from the 2022–23 estimated actual and \$181.210 million from the 2023–24 estimate, that are or will be subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act. Also excludes \$972.243 million administered funding expected to be appropriated through Appropriation Bill (No. 3) 2022–23.

1.3 Budget measures

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

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Receipt measures						
Immigration Policy Settings for New Zealand Citizens (a)(b)(c)	2.2					
Administered receipt		-	-	-	-	-
Departmental receipt		-	-	-	-	-
Total		-	-	-	-	-
Total receipt measures						
Administered		-	-	-	-	-
Departmental		-	-	-	-	-
Total		-	-	-	-	-
Payment measures						
APS Capability Reinvestment Fund: 2023-24 projects funded under round one (d)	1.1, 2.1					
Administered payment		-	-	-	-	-
Departmental payment		-	385	-	-	-
Total		-	385	-	-	-
Immigration Policy Settings for New Zealand Citizens (a)(e)(f)	1.1					
Administered payment		-	-	-	-	-
Departmental payment		-	-	-	-	-
Total		-	-	-	-	-
Increase to Working Age Payments (g)	1.1					
Administered payment		-	364	972	1,338	1,464
Departmental payment		-	-	-	-	-
Total		-	364	972	1,338	1,464

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget (continued)

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Increased Support for Commonwealth Rent Assistance Recipients (h)						
	1.1					
	Administered payment	-	192	514	709	728
	Departmental payment	-	-	-	-	-
	Total	-	192	514	709	728
Migration Program – 2023-24 planning levels (i)						
	1.1					
	Administered payment	-	-	-	(4)	(3)
	Departmental payment	-	-	-	-	-
	Total	-	-	-	(4)	(3)
Parenting Payment (Single) – improved support for single parents (j)						
	1.1					
	Administered payment	-	9,164	24,502	34,314	38,974
	Departmental payment	-	96	-	-	-
	Total	-	9,260	24,502	34,314	38,974
Australian Skills Guarantee – implementation						
	2.1					
	Administered payment	-	-	-	-	-
	Departmental payment	-	2,828	2,101	2,088	1,535
	Total	-	2,828	2,101	2,088	1,535
Extension of National Skills Agreement Negotiation Resourcing						
	2.1					
	Administered payment	-	-	-	-	-
	Departmental payment	-	5,491	-	-	-
	Total	-	5,491	-	-	-

Table 1.2: Entity 2023–24 Budget measures**Part 1: Measures announced since the 2022–23 October Budget (continued)**

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Foundation Skills Programs – redesign and pilot extension (k)	2.1					
Administered payment		-	(333)	(16,236)	(9,700)	1,142
Departmental payment		-	13,196	4,944	3,484	3,496
Total		-	12,863	(11,292)	(6,216)	4,638
National Careers Institute – continuation	2.1					
Administered payment		-	3,187	-	-	-
Departmental payment		-	1,948	-	-	-
Total		-	5,135	-	-	-
Nuclear-Powered Submarine Program – initial implementation (l)	2.3					
Administered payment		-	-	-	-	-
Departmental payment		-	1,925	1,951	-	-
Total		-	1,925	1,951	-	-
Addressing Silicosis and Silica-Related Diseases	3.1					
Administered payment		-	600	600	-	-
Departmental payment		-	1,739	1,404	752	759
Total		-	2,339	2,004	752	759

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget (continued)

Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Safe and Fair Workplaces	3.1				
Administered payment	-	10,000	10,000	-	-
Departmental payment	-	2,518	2,095	1,102	1,112
Total	-	12,518	12,095	1,102	1,112
Total payment measures					
Administered	-	23,174	20,352	26,657	42,305
Departmental	-	30,126	12,495	7,426	6,902
Total	-	53,300	32,847	34,083	49,207

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

Note: Refer to the *Employment and Workplace Relations Portfolio Additional Estimates Statements 2022–23* for the following 2023–24 Budget measures with financial impacts for the department: *Boosting Employment Support, Employment and Workplace Relations – reprioritisation, Enhancing Pacific Engagement, Improving the Administration of Student Loans, Targeted Support for Apprenticeships, and Visa and Migration System.*

(a) The lead entity for measure titled *Immigration Policy Settings for New Zealand Citizens* is the Department of Home Affairs. The full measure description and package details appear in Budget Paper No. 2 under the Home Affairs portfolio.

(b) Decision taken but not yet announced in the October 2022–23 Budget, with the following impact: 2024–25 \$0.009 million; 2025–26 \$0.023 million and 2026–27 \$0.046 million.

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

(d) The lead entity for measure titled *APS Capability Reinvestment Fund: 2023–24 projects funded under round one* is the Department of Prime Minister and Cabinet. The full measure description and package details appear in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio.

(e) Decision taken but not yet announced in the October 2022–23 Budget, with the following impact: 2024–25 \$2.571 million; 2025–26 \$4.877 million and 2026–27 \$5.753 million.

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

(g) The lead entity for measure titled *Increase to Working Age Payments* is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.

(h) The lead entity for measure titled *Increased Support for Commonwealth Rent Assistance Recipients* is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.

(i) The lead entity for measure titled *Migration Program – 2023–24 planning levels* is the Department of Home Affairs. The full measure description and package details appear in Budget Paper No. 2 under the Home Affairs portfolio.

(j) The lead entity for measure titled *Parenting Payment (Single) – improved support for single parents* is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.

(k) Including \$9.087 million and \$0.339 million in capital funding in 2023–24 and 2024–25 respectively.

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

Section 2: Outcomes and planned performance

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

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

Performance measures and targets will be reviewed to ensure they remain appropriate, which may result in changes to measures or targets in the 2023–24 Corporate Plan.

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.

The most recent corporate plan for the Department of Employment and Workplace Relations (the department) can be found 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 statements 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
<p>Programs</p> <ul style="list-style-type: none">• Program 1.3 – Support for Seniors• Program 1.6 – Working Age Payments• Program 3.1 – Disability and Carers• Program 3.2 – National Disability Insurance Scheme
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Social Services (DSS) contributes to Outcome 1 by providing support to job seekers while they are unable to work or 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. <p>DSS contributes to Outcome 1 by leading the implementation of Australia’s Disability Strategy 2021–2031, which includes ensuring people with disability have economic security, enabling them to plan for the future, and exercise choice and control over their lives.</p>

Linked programs

<p>Services Australia</p>
<p>Programs</p> <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
<p>Contribution to Outcome 1 made by linked programs</p> <p>Services Australia contributes to Outcome 1 by making payments on behalf of the department.</p>
<p>Department of Foreign Affairs and Trade</p>
<p>Program</p> <ul style="list-style-type: none"> • Program 1.1 – Foreign Affairs and Trade Operations
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Foreign Affairs and Trade supports Australia’s development priorities and provides advocacy and coordination at overseas missions.</p>

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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.

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)					
jobactive	173,186	-	-	-	-
Workforce Australia	1,090,647	1,402,854	1,565,070	1,622,073	1,642,344
Pacific Australia Labour Mobility (PALM) (b)	32,809	7,420	4,680	5,906	6,756
Transition to Work	229,428	309,810	324,190	343,683	346,639
Time to Work	3,625	3,639	-	-	-
ParentsNext (c)	119,485	120,309	127,508	128,851	130,773
Skills and Training Incentive	17,424	17,382	-	-	-
Career Revive Initiative	1,073	-	-	-	-
Local Jobs Program	51,072	47,311	47,304	-	-
Y Careers	3,800	11,400	-	-	-
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	30	30	30	30	30
Administered total	1,722,579	1,920,155	2,068,782	2,100,543	2,126,542
Total expenses for program 1.1	1,722,579	1,920,155	2,068,782	2,100,543	2,126,542

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)	1,722,549	1,920,125	2,068,752	2,100,513	2,126,512
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 - s77</i>	30	30	30	30	30
Administered total	1,722,579	1,920,155	2,068,782	2,100,543	2,126,542
Departmental expenses (a)					
Departmental appropriation	354,251	350,075	345,099	343,466	367,900
s74 External Revenue (d)	56,424	39,239	36,363	36,506	36,506
Expenses not requiring appropriation in the Budget year (e)	73,063	64,114	63,943	63,967	69,888
Departmental total	483,738	453,428	445,405	443,939	474,294
Total expenses for Outcome 1	2,206,317	2,373,583	2,514,187	2,544,482	2,600,836
	2022-23 ^(f)	2023-24			
Average staffing level (number)	1,522	1,844			

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

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(b) Reflects the domestic operations and policy elements of the PALM program. Consistent with the 2023–24 Budget measure *Enhancing Pacific Engagement* to insource domestic delivery of the PALM program to the department, administered expenses decrease over the forward estimates and departmental expenses increase over the forward estimates.

(c) The Government will abolish the ParentsNext program from 1 July 2024 and develop a replacement voluntary program, with interim changes to be considered as soon as possible to move ParentsNext to voluntary participation. These future changes may impact budgeted and forward estimates expenses for ParentsNext.

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

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

(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 as government priorities change.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It 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 2023–24 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	<ul style="list-style-type: none"> • Provide quality services to job seekers and employers. • Reduce risk of long-term unemployment. • Support job seekers, including youth, to achieve sustainable employment. • Support parents to improve their work readiness and prepare for employment. 	
Year	Performance measures	Expected performance results
Current Year 2022–23	Number of registered Workforce Australia Digital Platform users who log in to the platform	Target: 2,000,000 unique users or more Not on track The target for this measure is unlikely to be achieved, based on year-to-date results. As at 31 March 2023, 1,282,397 unique users logged into the Workforce Australia Digital Platform. Results for this measure are in part reflective of a decrease in the caseload size since the transition to Workforce Australia, as labour market conditions improved following the onset of the COVID-19 pandemic.
	Number of employers that lodge a vacancy through the Workforce Australia Digital Platform	Target: 25,000 unique users or more Not on track The target for this measure is unlikely to be achieved, based on year-to-date results. As at 31 March 2023, 14,770 unique employers advertised a vacancy on the Workforce Australia Digital Platform. Employers directly engaging with the Workforce Australia Digital Platform has been lower than expected.

Year	Performance measures	Expected performance results
	Proportion of Workforce Australia Services participants who receive a service during any month	<p>Target: 80% or higher</p> <p>Not on track</p> <p>The target for this measure is unlikely to be achieved, based on year-to-date results. As at 31 March 2023, the Participant Servicing Rate was 69.7 per cent.</p> <p>Results for this performance measure were affected by the initial transition to Workforce Australia, and temporary suspensions of mutual obligation requirements due to natural disasters.</p>
	Proportion of ParentsNext participants who increase their work readiness	<p>Target: 75% or higher</p> <p>On track</p>
	Proportion of ParentsNext participants who complete training or education or participate in employment	<p>Target: 20% or higher</p> <p>On track</p>
Year	Performance measures	Planned performance results
Budget Year 2023–24	Number of registered Workforce Australia Digital Platform users who log in to the platform	Target: 2,000,000 unique users or more
	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
	Number of employers that lodge a vacancy through the Workforce Australia Digital Platform	Target: 25,000 unique users or more
	Proportion of Workforce Australia Services participants who receive a service during any month	Target: 80% or higher
	Proportion of Workforce Australia Services participants who achieve a 26-week Employment Outcome	Target: 15% or higher
	Proportion of participants in work or study three months after exiting services	<p>Targets:</p> <p>(a) Workforce Australia Online: 80% or higher</p> <p>(b) Workforce Australia Services: 60% or higher</p> <p>(c) Workforce Australia – Transition to Work: 60% or higher</p>
	Proportion of ParentsNext participants who increase their work readiness	Target: 75% or higher
	Proportion of ParentsNext participants who complete training or education or participate in employment	Target: 20% or higher
Forward Estimates 2024–27	As per 2023–24	As per 2023–24

Material changes to Program 1.1 resulting from 2023–24 Budget Measures:

- APS Capability Reinvestment Fund: 2023–24 projects funded under round one
- Boosting Employment Support*
- Employment and Workplace Relations – reprioritisation*
- Enhancing Pacific Engagement*
- Immigration Policy Settings for New Zealand Citizens
- Increase to Working Age Payments
- Increased Support for Commonwealth Rent Assistance Recipients
- Migration Program – 2023–24 planning levels
- Parenting Payment (Single) – improved support for single parents
- Visa and Migration System*

Note: *This list includes measures published in the Employment and Workplace Relations Portfolio Additional Estimates Statements 2022–23

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>Program</p> <ul style="list-style-type: none"> • Program 2.2 – Visas
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of Home Affairs contributes to Outcome 2 by supporting a sustainable international education sector through administering student visas.</p>
<p>Department of Social Services</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.7 – 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 (DSS) contributes to Outcome 2 by providing financial support to individuals and families to undertake further education and training. This includes enhancing educational outcomes for Aboriginal and Torres Strait Islander students by increasing their access and participation in further education. DSS 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>DSS contributes to Outcome 2 by leading the implementation of Australia’s Disability Strategy 2021–2031, which includes ensuring people with disability have economic security, enabling them to plan for the future, and exercise choice and control over their lives.</p>
<p>Department of the Treasury</p>
<p>Programs</p> <ul style="list-style-type: none"> • Program 1.4 – Commonwealth-State Financial Relations
<p>Contribution to Outcome 2 made by linked programs</p> <p>The Department of the Treasury contributes to Outcome 2 by making National Partnership Payments to the states.</p>

Linked programs

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 2 made by linked programs <p>Services Australia contributes to Outcome 2 by making payments to eligible job seekers participating in foundation skills programs.</p>

Budgeted expenses for Outcome 2

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

Table 2.2.1: Budgeted expenses for Outcome 2

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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 (a)					
Ordinary annual services (Appropriation Bill No. 1)	4,223,156	1,984,303	1,717,059	1,472,574	1,169,539
Special appropriations					
<i>Trade Support Loans Act 2014</i>	86,157	72,206	69,636	72,915	75,395
Special accounts					
Student Identifiers Special Account	7,818	5,792	5,914	6,020	6,128
Total expenses for program 2.1	4,317,131	2,062,301	1,792,609	1,551,509	1,251,062
Program 2.2: VET Student Loans					
Administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)	-	572	286	-	-
Special appropriations					
<i>VET Student Loans Act 2016</i>	232,843	140,820	120,865	126,285	143,882
Special accounts					
VSL Tuition Protection Fund Special Account	2,478	2,580	2,687	2,791	2,901
Total expenses for program 2.2	235,321	143,972	123,838	129,076	146,783
Program 2.3: DEWR - Nuclear-Powered Submarine Program					
Departmental expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)	-	1,925	1,951	-	-
Total expenses for program 2.3	-	1,925	1,951	-	-

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.					
Outcome 2 Totals by appropriation type					
Administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)	4,223,156	1,984,875	1,717,345	1,472,574	1,169,539
Special appropriations	319,000	213,026	190,501	199,200	219,277
Special accounts	10,296	8,372	8,601	8,811	9,029
Administered total	4,552,452	2,206,273	1,916,447	1,680,585	1,397,845
Departmental expenses (a)					
Departmental appropriation (b)	242,206	253,705	226,633	220,916	228,559
s74 External Revenue (c)	36,941	25,690	23,708	23,594	23,594
Special accounts					
Student Identifiers Special Account (d)	3,042	2,539	2,532	2,530	-
Expenses not requiring appropriation in the Budget year (e)	23,146	19,649	19,890	18,605	14,563
Departmental total	305,335	301,583	272,763	265,645	266,716
Total expenses for Outcome 2	4,857,787	2,507,856	2,189,210	1,946,230	1,664,561

Table 2.2.1: Budgeted expenses for Outcome 2 (continued)

Outcome 2: Promote growth in economic productivity and social wellbeing through access to quality skills and training.					
Movement of administered funds between years (f)	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 2:					
Industry Clusters	(12,000)	3,500	4,000	4,500	-
Industry Workforce Training	(1,629)	1,043	293	293	-
Jobs and Skills Australia	(7,640)	7,640	-	-	-
National Training System COPE	(10,443)	7,943	2,500	-	-
Licensing of International VET Courses	(749)	749	-	-	-
VET Data Streamlining	(11,000)	11,000	-	-	-
Total movement of administered funds	(43,461)	31,875	6,793	4,793	-
	2022-23	2023-24			
Average staffing level (number)	1146 ^(g)	1,310			

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

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(b) Includes departmental expenses from program 2.3 (DEWR – Nuclear-Powered Submarine Program) above and all other Outcome 2 departmental expenses.

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

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

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

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

(g) 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Sub-program 2.1.1 - Skills Development					
Annual administered expenses (a):					
Ordinary annual services (Appropriation Bill No. 1)					
Australian Apprenticeship Support Network	273,006	246,392	229,991	205,127	200,920
Australian Apprenticeships Incentives Program	3,418,401	678,160	226,759	106,534	5,088
Australian Apprenticeships Incentives System	160,569	682,452	899,179	781,907	570,100
Mid-Career Checkpoint	9,345	-	-	-	-
Skills Checkpoint for Older Workers Program	7,428	7,657	4,388	4,490	4,573
Trades Recognition Australia	42,701	42,691	53,121	66,719	66,719
Migrant Skills Incentive	3,405	7,251	-	-	-
Special appropriations (a):					
<i>Trade Support Loans Act 2014</i>					
Trade Support Loans	86,157	72,206	69,636	72,915	75,395
Total component 2.1.1 expenses	4,001,012	1,736,809	1,483,074	1,237,692	922,795
Sub-program 2.1.2 - Access to Training					
Annual administered expenses (a):					
Ordinary annual services (Appropriation Bill No. 1)					
Skills for Education and Employment (b)	89,233	103,979	129,121	139,030	152,862
Foundation Skills for Your Future Program	9,834	8,759	-	-	-
Foundation Skills for Your Future - Remote Community Pilots	3,430	3,047	-	-	-
Total component 2.1.2 expenses	102,497	115,785	129,121	139,030	152,862

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Sub-program 2.1.3 - Support for the National Training System					
Annual administered expenses (a):					
Ordinary annual services (Appropriation Bill No. 1)					
Australian Industry and Skills Committee	787	-	-	-	-
Industry Training Hubs	8,985	-	-	-	-
Industry Workforce Training	29,926	6,614	7,482	8,573	7,129
Integrated Information Service	1,847	896	939	960	977
Jobs and Skills Australia	4,300	15,188	4,474	1,900	1,900
Licensing of International VET Courses	444	1,942	1,193	1,193	1,193
My Skills Website	594	614	623	-	-
National Careers Institute and Ambassador	13,803	4,323	-	-	-
National Centre for Vocational Education Research	726	754	777	796	811
National Training System COPE	42,683	45,413	39,677	31,768	35,039
Skills Communication Campaign	5,890	1,120	-	-	-
Skills Organisation Pilots	9,839	-	-	-	-
VET Data Streamlining	16,074	20,275	6,941	7,100	7,230
VET Information Strategy	1,024	620	647	666	684
Nationally Consistent and Accessible Subsidy and Apprenticeship Information	6,755	1,547	1,547	1,547	1,547
Jobs and Skills Councils	62,127	104,609	110,200	114,264	112,767
Total component 2.1.3 expenses	205,804	203,915	174,500	168,767	169,277
Sub-program 2.1.4 - Student Identifiers Special Account					
Special account expenses:					
Student Identifiers Special Account (c) (d)	7,818	5,792	5,914	6,020	6,128
Total component 2.1.4 expenses	7,818	5,792	5,914	6,020	6,128
Total program expenses	4,317,131	2,062,301	1,792,609	1,551,509	1,251,062

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(b) The Redesigned Skills for Education and Employment program commences on 1 July 2024.

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

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

Table 2.2.2: Program components of Outcome 2 (continued)

Program 2.2: VET Student Loans

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses (a):					
Ordinary annual services (Appropriation Bill No. 1)					
VET FEE-HELP (VFH) Student Redress Scheme	-	572	286	-	-
Special appropriations (a):					
<i>VET Student Loans Act 2016</i>					
VET Student Loans	232,843	140,820	120,865	126,285	143,882
Special account expenses:					
VSL Tuition Protection Fund Special Account (b)	2,478	2,580	2,687	2,791	2,901
Total program expenses	235,321	143,972	123,838	129,076	146,783

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

Table 2.2.3: Performance measures for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It 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 2023–24 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.		
Program 2.1 Building Skills and Capability		
<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"> • Enhance the quality of vocational education and training (VET). • Respond to national future skills needs through access to VET graduates with the required skills. • Improve language, literacy, numeracy and digital literacy (LLND) skills for target groups. 	
Year	Performance measures	Expected performance results
Current Year 2022–23	Proportion of graduates who are satisfied with the overall quality of the training	Targets: (a) All graduates: 85% or higher On track (b) First Nations graduates: 85% or higher On track (c) Female graduates: 85% or higher On track
	Proportion of VET graduates who are employed or enrolled in further study after training	Targets: (a) All graduates: 80% or higher On track (b) First Nations graduates: 80% or higher On track (c) Female graduates: 80% or higher On track

Year	Performance measures	Expected performance results
	Maintain the number of apprenticeship commencements	Target: Maintain numbers at pre COVID-19 levels (2019–20 commencements) On track
	Proportion of participant assessments 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
Year	Performance measures	Planned performance results
Budget Year 2023–24	Proportion of graduates who are satisfied with the overall quality of the training	Target: (a) All graduates: 85% or higher (b) First Nations graduates: 85% or higher (c) Female graduates: 85% or higher
	Proportion of VET graduates who are employed or enrolled in further study after training	Target: (a) All graduates: 80% or higher (b) First Nations graduates: 80% or higher (c) Female graduates: 80% or higher
	Proportion of employers that report use of the VET system ^(a)	Target: 50% or higher
	Maintain the number of apprenticeship commencements	Target: Maintain numbers at pre COVID-19 levels (2019–20 commencements)
	Proportion of participant assessments 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
Forward Estimates 2024–27	As per 2023–24	As per 2023–24

Material changes to Program 2.1 resulting from 2023–24 Budget Measures:

- APS Capability Reinvestment Fund: 2023–24 projects funded under round one
- Australian Skills Guarantee – implementation
- Employment and Workplace Relations – reprioritisation*
- Extension of National Skills Agreement Negotiation Resourcing
- Foundation Skills Programs – redesign and pilot extension
- Immigration Policy Settings for New Zealand Citizens
- National Careers Institute – continuation
- Targeted Support for Apprenticeships*

Note: *This list includes measures published in the Employment and Workplace Relations Portfolio Additional Estimates Statements 2022–23

(a) National Centre for Vocational Education Research (NCVER) statistics Employers' Use and Views of the VET System (SEUV) Survey is run every two years. Data will be unavailable to report in the 2022–23 Budget year and will be reported every two years over the forward estimates.

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	<ul style="list-style-type: none"> Reduce barriers to undertaking quality vocational education and training. 	
Year	Performance measures	Expected performance results
Current Year 2022–23	Proportion of VET student loans students who are satisfied with the quality of their training provider	Target: 80% or higher On track
	Proportion of VET student loans students who complete units of study	Target: 70% or higher On track
Year	Performance measures	Planned performance results
Budget Year 2023–24	Proportion of VET student loans students who are satisfied with the quality of their training provider	Target: 80% or higher
	Proportion of VET student loans students who complete units of study	Target: 70% or higher
Forward Estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.2 resulting from 2023–24 Budget Measures: <ul style="list-style-type: none"> Improving the Administration of Student Loans* Note: *This list includes measures published in the Employment and Workplace Relations Portfolio Additional Estimates Statements 2022–23		
Program 2.3 Nuclear-Powered Submarine Program		
The program establishes a taskforce within the department to support Australia's nuclear-powered submarine program under the AUKUS partnership.		
Key Activity	<ul style="list-style-type: none"> Establish a taskforce to provide advice on utilising Australia's skills and training system to support the workforce requirements of the submarine program. 	
Year	Performance measures	Planned performance results
Budget Year 2023–24	Details of how the performance of this program will be reported will be provided in the department's 2023–24 Corporate Plan.	
Forward Estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 2.3 resulting from 2023–24 Budget Measures: <ul style="list-style-type: none"> Nuclear-Powered Submarine Program – initial implementation 		

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

Program

- Program 1.1 – Australian Bureau of Statistics

Contribution to Outcome 3 made by linked programs

The Australian Bureau of Statistics 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 entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1: Budgeted expenses for Outcome 3

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3: Facilitate jobs growth, including secure work, through policies and programs that promote fair, productive and safe workplaces.					
Program 3.1: Workplace Support					
Administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)	52,726	67,376	51,522	39,483	39,149
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	156,468	163,056	163,056	163,056	163,056
<i>Fair Entitlements Guarantee Act 2012</i>	203,825	283,463	269,007	251,382	251,182
Administered total	413,019	513,895	483,585	453,921	453,387
Total expenses for program 3.1	413,019	513,895	483,585	453,921	453,387
Program 3.2: Workers' Compensation Payments					
Administered expenses (a)					
Payments to corporate entities - Comcare	5,897	6,029	6,177	6,263	6,367
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	26,041	25,497	24,981	24,677	24,770
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,564	24,789	23,912	22,901	21,826
Administered total	56,502	56,315	55,070	53,841	52,963
Total expenses for program 3.2	56,502	56,315	55,070	53,841	52,963

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)	52,726	67,376	51,522	39,483	39,149
Payments to corporate entities - Comcare	5,897	6,029	6,177	6,263	6,367
Special appropriations	410,898	496,805	480,956	462,016	460,834
Administered total	469,521	570,210	538,655	507,762	506,350
Departmental expenses					
Departmental appropriation	60,133	69,037	69,149	67,415	69,093
s74 External Revenue (b)	9,508	6,612	6,102	6,073	6,073
Expenses not requiring appropriation in the Budget year (c)	8,015	7,454	7,568	7,306	5,428
Departmental total	77,656	83,103	82,819	80,794	80,594
Total expenses for Outcome 3	547,177	653,313	621,474	588,556	586,944
Movement of administered funds between years (d)					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 3:					
Workplace Support	(1,372)	(132)	1,001	503	-
Total movement of administered funds	(1,372)	(132)	1,001	503	-
Average staffing level (number)					
	2022-23 ^(e)	2023-24			
	348	403			

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

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

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

(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 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					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses (a)					
Ordinary annual services (Appropriation Bill No. 1)					
Fair Entitlements Guarantee	31,670	30,975	15,155	14,922	15,172
International Labour Organization Subscription	11,717	12,893	11,853	11,645	11,564
Protected Action Ballots Scheme	1,600	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	8,000
Support for employer representatives and unions to improve safety, fairness, and productivity in workplaces	-	13,413	13,413	2,813	2,813
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	156,468	163,056	163,056	163,056	163,056
<i>Fair Entitlements Guarantee Act 2012</i>	203,825	283,463	269,007	251,382	251,182
Total expenses for Program 3.1	413,019	513,895	483,585	453,921	453,387
Program 3.2: Workers' Compensation Payments					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Annual administered expenses (a)					
Payments to corporate entities - Comcare	5,897	6,029	6,177	6,263	6,367
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	26,041	25,497	24,981	24,677	24,770
<i>Safety, Rehabilitation and Compensation Act 1988</i>	24,564	24,789	23,912	22,901	21,826
Total expenses for Program 3.2	56,502	56,315	55,070	53,841	52,963

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

Table 2.3.3: Performance measures for Outcome 3

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It 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 2023–24 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
Current Year 2022–23	Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely	Target: 100% Annual Wage Review measure – on track Trends in Enterprise Bargaining measure – not on track The department met the target for the June 2022 and September 2022 quarters and is expected to meet the target for the March 2023 quarter. However, the department did not meet the target for the December 2022 quarter due to delays caused by an inability to access key hardware and software for some periods and a 16 per cent increase in approved agreements to be analysed in the quarter.
	Average processing time for initial claims under the Fair Entitlements Guarantee program	Target: 14 weeks or less On track
	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct	Target: 95% or higher On track
	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme	Target: Rate is lower than the previous calendar year (6.88 in 2021) On track

Year	Performance measures	Planned performance results
Budget Year 2023–24	Proportion of assessed economic data and analysis to support the effective operation of the workplace relations system that is timely	Target: 100%
	Average processing time for initial claims under the Fair Entitlements Guarantee program	Target: 14 weeks or less
	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct	Target: 95% or higher
	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme	Target: Rate is lower than the previous calendar year
Forward Estimates 2024–27	Average processing time for initial claims under the Fair Entitlements Guarantee program	Target: 14 weeks or less
	Proportion of claim payments made under the Fair Entitlements Guarantee program that are correct	Target: 95% or higher
	Total Recorded Injury Frequency Rate (TRIFR) collectively reported by companies accredited under the Work Health and Safety Accreditation Scheme	Target: Rate is lower than the previous calendar year
Material changes to Program 3.1 resulting from 2023–24 Budget Measures: <ul style="list-style-type: none"> • Addressing Silicosis and Silica-Related Diseases • Safe and Fair 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 Portfolio Budget Statements.	
Material changes to Program 3.2 resulting from 2023–24 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement differs from the budgeted financial statements as amounts in Appropriation Bill (No. 3) 2022–23 are excluded from the entity resource statement as the bill has not yet received the Royal Assent. Differences may also arise as a result of the entity resource statement being presented on a resourcing basis while the budgeted financial statements are based on Australian Accounting Standards.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Analysis of the department's budgeted financial statements, which consists of the budgeted departmental statements and administered schedules, is provided below. The 2022–23 estimated actual is used as the comparative year.

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 2023–24 are estimated to be \$838.1 million. This is a decrease of \$28.6 million from the 2022–23 estimated actual, driven by a reduction in supplier expenses.

The department is budgeting for an operating loss in 2022–23 before unfunded depreciation. The loss is funded through contributed equity from the formation of the department and does not impact the department's sustainability.

Budget departmental balance sheet

The budgeted net asset position is \$477.1 million as at 30 June 2024. 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 \$327.4 million from \$4.2 billion as at 30 June 2024 to \$4.5 billion as at 30 June 2027, mainly attributable to VET Student Loans.

The total administered liabilities are projected to increase marginally from \$2.3 billion as at 30 June 2024 to \$2.4 billion as at 30 June 2027.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	344,553	400,534	400,065	402,229	399,424
Suppliers	372,316	292,332	252,411	247,798	274,019
Depreciation and amortisation (b)	146,721	142,405	145,384	137,664	145,129
Finance costs	3,139	2,843	3,127	2,688	3,031
Total expenses	866,729	838,114	800,987	790,379	821,603
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services (c)	77,506	46,005	46,006	46,006	46,006
Rental income	25,367	25,536	20,167	20,167	20,167
Other	3,953	3,929	3,929	3,929	3,929
Total own-source revenue	106,826	75,470	70,102	70,102	70,102
Total own-source income	106,826	75,470	70,102	70,102	70,102
Net (cost of)/contribution by services	(759,903)	(762,644)	(730,885)	(720,277)	(751,501)
Revenue from Government	662,257	679,014	644,224	642,406	665,834
Surplus/(deficit) attributable to the Australian Government	(97,646)	(83,630)	(86,661)	(77,871)	(85,667)
Total comprehensive income/(loss)	(97,646)	(83,630)	(86,661)	(77,871)	(85,667)
Total comprehensive income/(loss) attributable to the Australian Government	(97,646)	(83,630)	(86,661)	(77,871)	(85,667)

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**

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(97,646)	(83,630)	(86,661)	(77,871)	(85,667)
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	86,305
plus: depreciation of ROU (d)	53,744	54,762	57,557	51,359	58,824
less: lease principal repayments (d)	56,369	58,420	58,368	59,438	59,106
Net Cash Operating Surplus/ (Deficit)	(7,294)	355	355	355	356

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(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 (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.

(d) Applies leases under AASB 16 Leases.

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	870	870	870	870	870
Trade and other receivables	394,292	389,066	390,196	390,695	390,834
Total financial assets	395,162	389,936	391,066	391,565	391,704
Non-financial assets					
Land and buildings (b)	202,972	224,064	171,025	209,242	113,325
Property, plant and equipment	51,970	56,816	61,175	66,185	71,195
Intangibles	263,794	273,288	241,191	195,752	180,652
Other non-financial assets	22,030	22,030	22,030	22,030	22,030
Total non-financial assets	540,766	576,198	495,421	493,209	387,202
Total assets	935,928	966,134	886,487	884,774	778,906
LIABILITIES					
Payables					
Suppliers	40,800	41,031	41,074	41,310	41,310
Other payables	1,481	1,482	1,482	1,482	1,482
Total payables	42,281	42,513	42,556	42,792	42,792
Interest bearing liabilities					
Leases	283,515	307,695	260,665	297,896	238,790
Total interest bearing liabilities	283,515	307,695	260,665	297,896	238,790
Provisions					
Employee provisions	137,237	138,779	139,153	139,059	139,197
Total provisions	137,237	138,779	139,153	139,059	139,197
Total liabilities	463,033	488,987	442,374	479,747	420,779
Net assets	472,895	477,147	444,113	405,027	358,127
EQUITY*					
Parent entity interest					
Contributed equity	596,067	683,949	736,863	775,291	814,058
Retained surplus (accumulated deficit)	(123,172)	(206,802)	(292,750)	(370,264)	(455,931)
Total parent entity interest	472,895	477,147	444,113	405,027	358,127
Total equity	472,895	477,147	444,113	405,027	358,127

Prepared on Australian Accounting Standards basis.

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

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(b) The 2026–27 figure excludes building lease additions for future national office accommodation arrangements for the department.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity ^(a) \$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	(123,172)	-	-	596,067	472,895
Adjusted opening balance	(123,172)	-	-	596,067	472,895
Comprehensive income					
Surplus/(deficit) for the period	(83,630)	-	-	-	(83,630)
Total comprehensive income	(83,630)	-	-	-	(83,630)
of which:					
Attributable to the Australian Government	(83,630)	-	-	-	(83,630)
Transactions with owners					
Distributions to owners					
Returns of capital:					
Restructuring	-	-	-	723	723
Contributions by owners					
Equity injection - Appropriation	-	-	-	29,374	29,374
Departmental Capital Budget (DCB)	-	-	-	-	57,785
Sub-total transactions with owners	-	-	-	87,882	87,882
Estimated closing balance as at 30 June 2024	(206,802)	-	-	683,949	477,147
Closing balance attributable to the Australian Government	(206,802)	-	-	683,949	477,147

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	642,204	676,883	643,451	641,907	665,695
Sale of goods and rendering of services (b)	102,873	71,541	66,173	66,173	66,173
Other	919	-	-	-	-
Total cash received	745,996	748,424	709,624	708,080	731,868
Cash used					
Employees	347,400	398,992	399,691	402,323	399,286
Suppliers	276,747	287,167	247,975	243,276	270,090
Interest payments on lease liability	3,139	2,843	3,127	2,688	3,031
Other	482	647	108	-	-
Total cash used	627,768	689,649	650,901	648,287	672,407
Net cash from/(used by) operating activities	118,228	58,775	58,723	59,793	59,461
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	135,048	94,514	53,269	38,783	39,122
Total cash used	135,048	94,514	53,269	38,783	39,122
Net cash from/(used by) investing activities	(135,048)	(94,514)	(53,269)	(38,783)	(39,122)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	115,103	94,159	52,914	38,428	38,767
Cash transferred due to restructuring	13,355	-	-	-	-
Total cash received	128,458	94,159	52,914	38,428	38,767
Cash used					
Principal payments on lease liability	56,369	58,420	58,368	59,438	59,106
Cash transferred due to restructuring	47,507	-	-	-	-
Other	6,892	-	-	-	-
Total cash used	110,768	58,420	58,368	59,438	59,106
Net cash from/(used by) financing activities	17,690	35,739	(5,454)	(21,010)	(20,339)
Net increase/(decrease) in cash held	870	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	870	870	870	870
Cash and cash equivalents at the end of the reporting period	870	870	870	870	870

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	84,029	57,785	39,665	38,428	38,767
Equity injections - Bill 2	43,502	29,374	13,249	-	-
Total new capital appropriations	127,531	87,159	52,914	38,428	38,767
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	127,531	87,159	52,914	38,428	38,767
Total items	127,531	87,159	52,914	38,428	38,767
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b)	48,537	36,132	14,051	802	-
Funded by capital appropriation - DCB (c)	86,156	58,027	38,863	37,626	38,767
Funded internally from departmental resources (d)	355	355	355	355	355
TOTAL	135,048	94,514	53,269	38,783	39,122
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	135,048	94,514	53,269	38,783	39,122
Total cash used to acquire assets	135,048	94,514	53,269	38,783	39,122

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(b) Includes both current Bill (No. 2) and prior Act 2/4/6 appropriations.

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

(d) Includes the following:

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

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total ^(a) \$'000
As at 1 July 2023				
Gross book value	47,739	70,711	532,317	650,767
Gross book value - ROU assets	334,443	7	-	334,450
Accumulated depreciation/ amortisation and impairment	(24,486)	(18,741)	(268,523)	(311,750)
Accumulated depreciation/amortisation and impairment - ROU assets	(154,724)	(7)	-	(154,731)
Opening net book balance	202,972	51,970	263,794	518,736
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (b)	-	-	36,132	36,132
By purchase - appropriation ordinary annual services (c)	5,000	13,294	39,733	58,027
By purchase - other	-	-	355	355
By purchase - other - ROU assets	82,600	-	-	82,600
From acquisition of entities or operations (including restructuring)	-	-	723	723
Total additions	87,600	13,294	76,943	177,837
Other movements				
Depreciation/amortisation expense	(11,746)	(8,448)	(67,449)	(87,643)
Depreciation/amortisation on ROU assets	(54,762)	-	-	(54,762)
Total other movements	(66,508)	(8,448)	(67,449)	(142,405)
As at 30 June 2024				
Gross book value	52,739	84,005	609,260	746,004
Gross book value - ROU assets	417,043	7	-	417,050
Accumulated depreciation/ amortisation and impairment	(36,232)	(27,189)	(335,972)	(399,393)
Accumulated depreciation/amortisation and impairment - ROU assets	(209,486)	(7)	-	(209,493)
Closing net book balance	224,064	56,816	273,288	554,168

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

(b) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023–24, including Collection Development Acquisition Budget.

(c) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023–24 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Suppliers	2,184,289	2,274,400	2,386,839	2,408,830	2,442,299
Subsidies	3,673,277	1,361,684	1,023,543	842,547	579,409
Personal benefits	390,244	638,235	729,897	662,588	617,149
Grants	156,507	190,664	179,182	164,970	164,192
Write-down and impairment of assets	283,703	175,340	149,353	156,114	174,725
Payments to corporate entities	56,502	56,315	55,070	53,841	52,963
Total expenses administered on behalf of Government	6,744,522	4,696,638	4,523,884	4,288,890	4,030,737
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	159,526	166,224	166,348	165,847	167,125
Total taxation revenue	159,526	166,224	166,348	165,847	167,125
Non-taxation revenue					
Interest	269,636	187,982	119,458	110,558	108,877
Other revenue	187,345	182,940	245,804	280,636	289,002
Total non-taxation revenue	456,981	370,922	365,262	391,194	397,879
Total own-source revenue administered on behalf of Government	616,507	537,146	531,610	557,041	565,004
Total own-sourced income administered on behalf of Government	616,507	537,146	531,610	557,041	565,004
Net (cost of)/contribution by services	(6,128,015)	(4,159,492)	(3,992,274)	(3,731,849)	(3,465,733)
Surplus/(deficit) before income tax	(6,128,015)	(4,159,492)	(3,992,274)	(3,731,849)	(3,465,733)
Surplus/(deficit) after income tax	(6,128,015)	(4,159,492)	(3,992,274)	(3,731,849)	(3,465,733)
OTHER COMPREHENSIVE INCOME					
Gain/(Losses) on financial liabilities at fair value through other comprehensive income	(19,278)	(8,744)	(23,227)	(45,633)	(49,542)
Total other comprehensive income	(19,278)	(8,744)	(23,227)	(45,633)	(49,542)
Total comprehensive income/(loss)	(6,147,293)	(4,168,236)	(4,015,501)	(3,777,482)	(3,515,275)

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	14,187	14,834	15,477	16,629	17,797
Trade and other receivables	3,755,823	3,855,326	3,984,347	4,087,590	4,179,797
Other investments	306,296	306,296	306,296	306,296	306,296
Other financial assets	28,889	28,889	28,889	28,889	28,889
Total financial assets	4,105,195	4,205,345	4,335,009	4,439,404	4,532,779
Non-financial assets					
Other non-financial assets	7,003	7,003	7,003	7,003	7,003
Total non-financial assets	7,003	7,003	7,003	7,003	7,003
Total assets administered on behalf of Government	4,112,198	4,212,348	4,342,012	4,446,407	4,539,782
LIABILITIES					
Payables					
Suppliers	158,017	158,017	158,017	158,017	158,017
Subsidies	57,058	57,058	57,058	57,058	57,058
Personal benefits	1,964	1,964	1,964	1,964	1,964
Grants	844	844	844	844	844
Other payables	2,027,654	2,049,965	2,088,005	2,145,271	2,202,832
Total payables	2,245,537	2,267,848	2,305,888	2,363,154	2,420,715
Total liabilities administered on behalf of Government	2,245,537	2,267,848	2,305,888	2,363,154	2,420,715
Net assets/(liabilities)	1,866,661	1,944,500	2,036,124	2,083,253	2,119,067

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	96,859	98,422	100,468	110,879	120,680
Taxes	159,526	166,224	166,348	165,847	167,125
Net GST received	135,989	141,599	148,599	149,968	152,052
Other	74,606	109,363	143,427	156,199	140,485
Total cash received	466,980	515,608	558,842	582,893	580,342
Cash used					
Grant	156,507	190,664	179,182	164,970	164,192
Subsidies paid	3,673,277	1,361,684	1,023,543	842,547	579,409
Personal benefits	390,244	638,235	729,897	662,588	617,149
Suppliers	2,184,495	2,274,400	2,386,839	2,408,830	2,442,299
Net GST paid	135,989	141,599	148,599	149,968	152,052
Payments to corporate entities	56,502	56,315	55,070	53,841	52,963
Other	(76,325)	(42,137)	(33,923)	(40,908)	(57,561)
Total cash used	6,520,689	4,620,760	4,489,207	4,241,836	3,950,503
Net cash from/(used by) operating activities	(6,053,709)	(4,105,152)	(3,930,365)	(3,658,943)	(3,370,161)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	399,365	387,299	389,085	426,661	465,845
Total cash received	399,365	387,299	389,085	426,661	465,845
Cash used					
Advances and loans made	571,644	527,575	565,202	591,177	645,605
Total cash used	571,644	527,575	565,202	591,177	645,605
Net cash from/(used by) investing activities	(172,279)	(140,276)	(176,117)	(164,516)	(179,760)

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

	2022-23 Estimated actual ^(a) \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Other	22,121	-	-	-	-
Total cash received	22,121	-	-	-	-
Cash used					
Other	7,345	-	-	-	-
Total cash used	7,345	-	-	-	-
Net cash from/(used by) financing activities	14,776	-	-	-	-
Net increase/(decrease) in cash held	(6,211,212)	(4,245,428)	(4,106,482)	(3,823,459)	(3,549,921)
Cash and cash equivalents at beginning of reporting period	-	14,187	14,834	15,477	16,629
Cash from Official Public Account for:					
- Appropriations	7,165,061	5,046,844	4,935,878	4,721,177	4,498,711
Total cash from Official Public Account	7,165,061	5,046,844	4,935,878	4,721,177	4,498,711
Cash to Official Public Account for:					
- Appropriations	(939,662)	(800,769)	(828,753)	(896,566)	(947,622)
Total cash to Official Public Account	(939,662)	(800,769)	(828,753)	(896,566)	(947,622)
Cash and cash equivalents at end of reporting period	14,187	14,834	15,477	16,629	17,797

Prepared on Australian Accounting Standards basis.

(a) Table has been prepared inclusive of 2022–23 Additional Estimates figures.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2023–24)

The department has no administered asset movements 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 2023–2024 Operational and Corporate Plan when published on ASEA's website will provide further detail on the activities to be achieved over the coming 12 months.

Legislation is required to change ASEA's functions to give effect to the Budget measure to address silicosis and silica-related diseases. Once the proposed amendments commence the outcome and program statements will be subsequently revised.

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 *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: Asbestos Safety and Eradication Agency resource statement — Budget estimates for 2023–24 as at Budget May 2023

	<i>2022-23 Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	4,622	4,548
Departmental appropriation (b)	4,547	5,492
s74 External Revenue (c)	150	-
Departmental capital budget (d)	59	59
Total departmental annual appropriations	9,378	10,099
Total departmental resourcing	9,378	10,099
Total resourcing for the Asbestos Safety and Eradication Agency	9,378	10,099
	<i>2022-23</i>	<i>2023-24</i>
Average staffing level (number)	16	20

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) 2023–24.

(b) Excludes Departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the PGPA Act based on ASEA's internal financial information management systems data at date of publication.

(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 Departmental capital budget statement 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 ASEA are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: Entity 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Addressing Silicosis and Silica-Related Diseases	1.1					
Departmental payment		-	865	1,098	1,106	1,113
Total payment measures						
Departmental		-	865	1,098	1,106	1,113
Total		-	865	1,098	1,106	1,113

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.

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: <https://www.asbestossafety.gov.au/research-publications/2022-2023-annual-operational-and-corporate-plan>.

The most recent annual performance statement can be found in the 2021-22 Annual Report at: <https://www.asbestossafety.gov.au/research-publications/annual-report-2021-22>.

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 coordinating the implementation of 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 coordinating the implementation of the National Strategic Plan for Asbestos Awareness and Management in Australia.

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Asbestos Safety and Eradication Agency					
Departmental expenses					
Departmental appropriation	4,561	5,518	5,824	5,873	5,953
Expenses not requiring appropriation in the Budget year (a)	228	339	339	339	317
Departmental total	4,789	5,857	6,163	6,212	6,270
Total expenses for program 1.1	4,789	5,857	6,163	6,212	6,270

	2022-23	2023-24
Average staffing level (number)	16	20

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, 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 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through coordinating the implementation of 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 and Corporate 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 South-East Asian and Pacific countries in moving towards implementing asbestos bans. 	
Year	Performance measures	Expected performance results
Current Year 2022–23	Number of jurisdictions that have developed action plans aligned with the Asbestos National Strategic Plan and are reporting against the targets.	Target: 100% Achieved All jurisdictions have developed plans that align with the Asbestos National Strategic Plan.
	Level of satisfaction of Asbestos Safety and Eradication Council members and other stakeholders.	Target: 80% Achieved
	Level of public awareness about asbestos safety.	Target: Increased level of public awareness On track Research is showing an increased awareness and knowledge of the health risks and there is an improving level of awareness that asbestos is common in Australian buildings.

Year	Performance measures	Expected performance results
	Effective stakeholder engagement.	Target: Increased reach of ASEA's stakeholder network Achieved The agency has increased its following and professional network on LinkedIn by 59% over the past 12 months through increased engagement activity.
	National adoption of National Asbestos Awareness Week 2022.	Target: 100% Achieved All jurisdictions promoted and adopted ASEA's National Asbestos Awareness Week 2022 message.
	Applications for permission to import and export asbestos finalised within 60 days (a).	Target: 100% Achieved
Year	Performance measures	Planned performance results
Budget Year 2023–24	National policies and standards are developed and research is commissioned.	1-2 items by 6 months 2-4 items by 12 months
	National Asbestos Awareness Campaign is successfully delivered.	Whole of Government advertising campaign benchmarks are met or exceeded. Key message recall benchmark is met or exceeded.
	Access to a range of data sets secured.	Minimum 4 data sharing agreements negotiated or data sets sourced.
	New partnerships and engagements fostered and model training, guidance and regulations developed and distributed.	Minimum of 4 engagements or presentations at international asbestos forums. 2-4 model asbestos modules developed and distributed.
	Third phase of the Asbestos National Strategic Plan is developed and implemented.	All jurisdictions have endorsed the Asbestos National Strategic Plan.
Forward Estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.1 resulting from 2023–24 Budget Measures: Nil (b).		

(a) This forms part of ongoing general business activities for 2023–24 and is not a specific performance measure.

(b) Changes to the program and outcome statement will be considered on passage of legislation to give effect to the Budget measure Addressing Silicosis and Silica-Related Diseases.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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 differences 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 \$0.3 million for the 2023–24 financial year.

Total revenues are estimated to be \$5.5 million and total expenses \$5.9 million.

Total assets at the end of 2023–24 financial year are estimated to be \$6.2 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	2,432	3,003	3,207	3,211	3,193
Suppliers	1,907	2,301	2,411	2,464	2,595
Depreciation and amortisation (a)	428	522	522	522	476
Finance costs	22	31	23	15	6
Total expenses	4,789	5,857	6,163	6,212	6,270
LESS:					
OWN-SOURCE INCOME					
Gains					
Gain on lease disposal	2	-	-	-	-
Other	894	68	68	68	68
Total gains	896	68	68	68	68
Total own-source income	896	68	68	68	68
Net cost of services	(3,893)	(5,789)	(6,095)	(6,144)	(6,202)
Revenue from Government	4,547	5,492	5,816	5,885	5,981
Surplus/(deficit) attributable to the Australian Government	654	(297)	(279)	(259)	(221)
Total comprehensive income/(loss)	654	(297)	(279)	(259)	(221)
Total comprehensive income/(loss) attributable to the Australian Government	654	(297)	(279)	(259)	(221)

Note: Impact of net cash appropriation arrangements

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	654	(297)	(279)	(259)	(221)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	160	271	271	271	249
plus: depreciation/amortisation expenses for ROU assets (b)	268	251	251	251	227
less: lease principal repayments (b)	256	225	243	263	255
Net Cash Operating Surplus/(Deficit)	826	-	-	-	-

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 (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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	111	111	111	111	111
Trade and other receivables	4,676	4,676	4,676	4,643	4,643
Total financial assets	4,787	4,787	4,787	4,754	4,754
Non-financial assets					
Land and buildings	1,051	800	549	298	71
Property, plant and equipment	795	583	371	192	3
Other non-financial assets	4	4	4	4	4
Total non-financial assets	1,850	1,387	924	494	78
Assets held for sale					
Total assets	6,637	6,174	5,711	5,248	4,832
LIABILITIES					
Payables					
Suppliers	274	274	274	274	274
Personal benefits	58	58	58	58	58
Total payables	332	332	332	332	332
Interest bearing liabilities					
Leases	1,072	847	604	341	86
Total interest bearing liabilities	1,072	847	604	341	86
Provisions					
Employee provisions	783	783	783	783	783
Total provisions	783	783	783	783	783
Liabilities included in disposal groups held for sale					
Total liabilities	2,187	1,962	1,719	1,456	1,201
Net assets	4,450	4,212	3,992	3,792	3,631
EQUITY*					
Parent entity interest					
Contributed equity	573	632	691	750	810
Retained surplus	3,877	3,580	3,301	3,042	2,821
Total parent entity interest	4,450	4,212	3,992	3,792	3,631
Total equity	4,450	4,212	3,992	3,792	3,631

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 2023–24)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	3,877			573	4,450
Adjusted opening balance	3,877	-	-	573	4,450
Comprehensive income					
Other comprehensive income					-
Deficit for the period	(297)				(297)
Total comprehensive income	(297)	-	-	-	(297)
of which:					
Attributable to the Australian Government	(297)				(297)
Contributions by owners					
Departmental capital budget (DCB)				59	59
Sub-total transactions with owners	3,580	-	-	632	4,212
Estimated closing balance as at 30 June 2024	3,580	-	-	632	4,212
Closing balance attributable to the Australian Government	3,580	-	-	632	4,212

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,580	5,492	5,816	5,918	5,981
Total cash received	4,580	5,492	5,816	5,918	5,981
Cash used					
Employees	2,432	3,003	3,207	3,211	3,193
Suppliers	1,839	2,233	2,343	2,396	2,527
Interest payments on lease liability	22	31	23	15	6
Total cash used	4,293	5,267	5,573	5,622	5,726
Net cash from operating activities	287	225	243	296	255
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	3	-	-	-	-
Total cash received	3	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	93	59	59	92	60
Total cash used	93	59	59	92	60
Net cash used by investing activities	(90)	(59)	(59)	(92)	(60)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	59	59	59	59	60
Total cash received	59	59	59	59	60
Cash used					
Principal payments on lease liability	256	225	243	263	255
Total cash used	256	225	243	263	255
Net cash used by financing activities	(197)	(166)	(184)	(204)	(195)
Net increase/(decrease) in cash held					
	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	111	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	59	59	59	59	60
Total new capital appropriations	59	59	59	59	60
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	59	59	59	59	60
Total items	59	59	59	59	60
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	59	59	59	59	60
Funded internally from departmental resources (b)	33	-	-	33	-
TOTAL	92	59	59	92	60
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	93	59	59	92	60
Total cash used to acquire assets	93	59	59	92	60

Prepared on Australian Accounting Standards basis.
 (a) Includes purchases from current and previous years' DCBs.
 (b) Includes the following section 74 external receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Land	Buildings	Other property, plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023					
Gross book value			954		954
Gross book value - ROU assets		1,171			
Accumulated depreciation/ amortisation and impairment			(159)		(159)
Accumulated depreciation/amortisation and impairment - ROU assets		(120)			(120)
Opening net book balance	-	1,051	795	-	675
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation ordinary annual services (b)			59		59
Total additions	-	-	59	-	59
Other movements					
ROU assets held for sale or in a disposal group held for sale					-
Depreciation/amortisation expense			(271)		(271)
Depreciation/amortisation on ROU assets		(251)			(251)
Total other movements	-	(251)	(271)	-	(522)
As at 30 June 2024					
Gross book value	-	-	1,013	-	1,013
Gross book value - ROU assets	-	1,171		-	1,171
Accumulated depreciation/ amortisation and impairment	-		(430)	-	(430)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(371)	-	-	(371)
Closing net book balance	-	800	583	-	1,383

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)

ASEA has no income and expenses and therefore Table 3.7 is not presented.

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

ASEA has no assets and liabilities and therefore Table 3.8 is not presented.

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

ASEA has no administered cash flows and therefore Table 3.9 is not presented.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2023–24)

ASEA has no administered assets and therefore Table 3.11 is not presented.

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, industry, 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 it manages sector and provider risks to quality VET outcomes, while maximising its efficiency and effectiveness.

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

Through its responsive regulation of the VET sector, ASQA 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 an agency sharing responsibility for the VET sector, ASQA will continue to ensure its regulatory expertise is provided for consideration in policy decisions made by the Department of Employment and Workplace Relations and Department of Education regarding the regulatory framework.

In 2023–24, ASQA will focus on:

- using data and intelligence from many sources to identify and understand current and emerging risks to quality outcomes in the VET sector to inform prioritisation of our regulatory activities and resources
- 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
- operating 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 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 *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: ASQA resource statement — Budget estimates for 2023–24 as at Budget May 2023

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	17,942	19,473
Departmental appropriation (b)	42,413	40,793
s74 External Revenue (c)	-	-
Departmental capital budget (d)	1,231	1,271
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	304	-
Equity injection	1,214	1,157
Loans		
Total departmental annual appropriations	63,104	62,694
Total departmental resourcing	63,104	62,694
Administered		
Total administered special appropriations	357	357
Total administered resourcing	357	357
Total resourcing for ASQA	63,461	63,051
	2022-23	2023-24
Average staffing level (number)	192	199

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) 2023–24.

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

(e) Appropriation Bill (No. 2) 2023–24.

1.3 Budget measures

ASQA has no budget measures announced since the 2022–23 October budget therefore Table 1.2 is not presented.

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.

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Regulation and advice					
Departmental expenses					
Departmental appropriation	41,393	40,793	39,562	40,069	40,930
s74 External Revenue (a)	-	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	5,994	5,211	6,229	3,333	1,346
Departmental total	47,387	46,004	45,791	43,402	42,276
Total expenses for program 1.1	47,387	46,004	45,791	43,402	42,276
	2022-23	2023-24			
Average staffing level (number)	192	199			

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 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, audit fees and an approved operating loss.

Table 2.1.3: Performance measures 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 2023–24 Budget 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	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • registration of training providers to provide national qualifications and course(s) to overseas students, if the provider meets the registration requirements • 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
Current Year 2022–23	ASQA delivers improved provider self-assurance and continuous quality improvement.	On track
	ASQA regulation is best practice, integrated, risk-based and proportionate.	On track
	ASQA is transparent in the performance of its regulatory functions and its responsibilities, including compliance with the Standards for VET Regulators 2015, and publishes information about the performance of the sector to support transparency and accountability.	On track

Year	Performance measures	Expected performance results
	ASQA's engagement and partnerships provide clarity of the role of the national regulator and improve regulatory outcomes.	On track
	ASQA is efficient, effective and continuously improves.	On track
Year	Performance measures	Planned performance results
Budget Year 2023–24	<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 Standards for VET Regulators 2015, 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>	Target: to achieve the performance targets set out in the ASQA Corporate Plan 2023–24 for each of the performance criteria.
Forward Estimates 2024–27	As per 2023–24	As per 2023–24
Material changes to Program 1.1 resulting from 2023–24 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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 2023–24 are estimated to be \$46.6 million. This reflects a decrease of \$0.7 million from estimated actual expenses for 2022–23.

ASQA’s income statement reflects deficits across the forward estimates. The estimated deficit for 2023–24 is \$5.2 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 \$17.9 million for 2023–24 represents a decrease of \$2.733 million from the 2022–23 estimated actual. The accumulated deficit of \$25.8 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 \$1.2 million in leasehold improvements and \$1.1 million for enhancement of IT systems.

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

Schedule of budgeted income and expenses administered on behalf of Government

The administered revenue estimate for 2023–24 is \$37.4 million, an increase of \$0.7 million from the estimated actual revenues from 2022–23.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	26,241	27,385	28,714	29,279	29,966
Suppliers	13,696	10,801	9,247	9,402	8,553
Depreciation and amortisation (a)	7,287	7,686	7,733	4,647	3,611
Finance costs	163	132	97	74	146
Total expenses	47,387	46,004	45,791	43,402	42,276
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Gains					
Other	50	50	50	50	50
Total gains	50	50	50	50	50
Total own-source income	50	50	50	50	50
Net (cost of)/contribution by services	(47,337)	(45,954)	(45,741)	(43,352)	(42,226)
Revenue from Government	41,393	40,793	39,562	40,069	40,930
Surplus/(deficit) attributable to the Australian Government	(5,944)	(5,161)	(6,179)	(3,283)	(1,296)
Total comprehensive income/(loss)	(5,944)	(5,161)	(6,179)	(3,283)	(1,296)
Total comprehensive income/(loss) attributable to the Australian Government	(5,944)	(5,161)	(6,179)	(3,283)	(1,296)

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(5,944)	(5,161)	(6,179)	(3,283)	(1,296)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,627	5,100	5,290	2,999	1,539
plus: depreciation/amortisation expenses for ROU assets (b)	2,660	2,586	2,443	1,648	2,072
less: lease principal repayments (b)	2,519	2,525	1,554	1,364	2,315
Net Cash Operating Surplus/ (Deficit)	(1,176)	-	-	-	-

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 (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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,405	1,405	1,405	1,405	1,405
Trade and other receivables	18,776	20,543	23,219	23,214	23,214
Total financial assets	20,181	21,948	24,624	24,619	24,619
Non-financial assets					
Land and buildings	13,894	11,605	13,261	10,435	7,970
Property, plant and equipment	495	354	579	400	404
Intangibles	8,609	5,782	2,264	1,930	2,095
Other non-financial assets	433	433	433	433	433
Total non-financial assets	23,431	18,174	16,537	13,198	10,902
Total assets	43,612	40,122	41,161	37,817	35,521
LIABILITIES					
Payables					
Suppliers	4,822	6,590	9,272	9,272	9,272
Other payables	671	671	671	671	671
Total payables	5,493	7,261	9,943	9,943	9,943
Interest bearing liabilities					
Other interest bearing liabilities	10,469	7,944	11,190	9,826	7,511
Total interest bearing liabilities	10,469	7,944	11,190	9,826	7,511
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	22,991	22,234	28,162	26,798	24,483
Net assets	20,621	17,888	12,999	11,019	11,038
EQUITY*					
Parent entity interest					
Contributed equity	40,033	42,461	43,751	45,054	46,369
Reserves	1,272	1,272	1,272	1,272	1,272
Retained surplus (accumulated deficit)	(20,684)	(25,845)	(32,024)	(35,307)	(36,603)
Total parent entity interest	20,621	17,888	12,999	11,019	11,038
Total equity	20,621	17,888	12,999	11,019	11,038

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 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(20,684)	1,272	40,033	20,621
Adjusted opening balance	(20,684)	1,272	40,033	20,621
Comprehensive income				
Surplus/(deficit) for the period	(5,161)	-	-	(5,161)
Total comprehensive income	(5,161)	-	-	(5,161)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	1,157	1,157
Departmental Capital Budget (DCB)	-	-	1,271	1,271
Sub-total transactions with owners	-	-	2,428	2,428
Estimated closing balance as at 30 June 2024	(25,845)	1,272	42,461	17,888
Closing balance attributable to the Australian Government	(25,845)	1,272	42,461	17,888

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	41,902	39,026	36,886	40,074	40,930
Total cash received	41,902	39,026	36,886	40,074	40,930
Cash used					
Employees	26,241	27,226	28,171	28,611	29,211
Suppliers	11,958	9,788	7,262	10,169	8,900
Interest payments on lease liability	163	132	97	74	146
Total cash used	38,362	37,146	35,530	38,854	38,257
Net cash from/(used by) operating activities	3,540	1,880	1,356	1,220	2,673
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	2,750	2,429	1,296	1,308	1,315
Total cash used	2,750	2,429	1,296	1,308	1,315
Net cash from/(used by) investing activities	(2,750)	(2,429)	(1,296)	(1,308)	(1,315)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,750	2,428	1,290	1,303	1,315
Total cash received	2,750	2,428	1,290	1,303	1,315
Cash used					
Principal payments on lease liability	2,519	2,525	1,554	1,364	2,315
Total cash used	2,519	2,525	1,554	1,364	2,315
Net cash from/(used by) financing activities	231	(97)	(264)	(61)	(1,000)
Net increase/(decrease) in cash held	1,021	(646)	(204)	(149)	358
Cash and cash equivalents at the beginning of the reporting period	385	1,405	1,405	1,405	1,405
Cash and cash equivalents at the end of the reporting period	1,406	759	1,201	1,256	1,763

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,231	1,271	1,290	1,303	1,315
Equity injections - Bill 2	1,214	1,157	-	-	-
Total new capital appropriations	2,445	2,428	1,290	1,303	1,315
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>2,445</i>	<i>2,428</i>	<i>1,290</i>	<i>1,303</i>	<i>1,315</i>
Total items	2,445	2,428	1,290	1,303	1,315
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	1,296	1,157	-	-	-
Funded by capital appropriation - DCB (b)	1,454	1,272	1,296	1,308	1,315
TOTAL	2,750	2,429	1,296	1,308	1,315
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,750	2,429	1,296	1,308	1,315
Total cash used to acquire assets	2,750	2,429	1,296	1,308	1,315

Prepared on Australian Accounting Standards basis.

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

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

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	13,894	495	8,609	22,998
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	1,055	1,055
By purchase - appropriation ordinary annual services (b)	1,233	141	-	1,374
By purchase - other - ROU assets	-	-	-	-
Total additions	1,233	141	1,055	2,429
Other movements				
Depreciation/amortisation expense	(936)	(282)	(3,882)	(5,100)
Depreciation/amortisation on ROU assets	(2,586)	-	-	(2,586)
Total other movements	(3,522)	(282)	(3,882)	(7,686)
As at 30 June 2024				
Gross book value	6,244	1,273	28,640	36,157
Gross book value - ROU assets	18,015	-	-	18,015
Accumulated depreciation/ amortisation and impairment	(2,351)	(919)	(22,858)	(26,128)
Accumulated depreciation/amortisation and impairment - ROU assets	(10,303)	-	-	(10,303)
Closing net book balance	11,605	354	5,782	17,741

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023–24, including Collection Development Acquisition Budget.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023–24 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	36,601	37,361	37,468	36,622	36,622
Total non-taxation revenue	36,601	37,361	37,468	36,622	36,622
Total own-source revenue administered on behalf of Government	36,601	37,361	37,468	36,622	36,622
Total own-sourced income administered on behalf of Government	36,601	37,361	37,468	36,622	36,622
Net (cost of)/contribution by services	(36,601)	(37,361)	(37,468)	(36,622)	(36,622)
Total comprehensive income/(loss)	(36,601)	(37,361)	(37,468)	(36,622)	(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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial 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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	36,601	37,361	37,468	36,622	36,622
Total cash received	36,601	37,361	37,468	36,622	36,622
Cash used					
Net cash from/(used by) operating activities	36,601	37,361	37,468	36,622	36,622
Net increase/(decrease) in cash held					
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	357	357	357	357	357
<i>Total cash from Official Public Account</i>	<i>357</i>	<i>357</i>	<i>357</i>	<i>357</i>	<i>357</i>
Cash to Official Public Account for:					
- Appropriations	(36,958)	(37,718)	(37,825)	(36,979)	(36,979)
<i>Total cash to Official Public Account</i>	<i>(36,958)</i>	<i>(37,718)</i>	<i>(37,825)</i>	<i>(36,979)</i>	<i>(36,979)</i>
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 2023–24)

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

Comcare is a work health and safety regulator, a scheme administrator and an insurer and claims manager. 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:

- delivers functions specified in the *Work Health and Safety Act 2011* (WHS Act) and the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act)
- manages claims in relation to the *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).

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

Comcare continues 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.

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 *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 2023–24 as at Budget May 2023

	2022-23 <i>Estimated actual</i> \$'000	2023-24 Estimate \$'000
Opening balance/cash reserves at 1 July	497,288	435,898
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	5,897	6,029
Total annual appropriations	5,897	6,029
Amounts received from related entities		
Amounts from portfolio department (b)	35,095	50,286
Total amounts received from related entities	35,095	50,286
Total funds from Government	40,992	56,315
Funds from industry sources		
License fees	20,549	22,170
Total funds from industry sources	20,549	22,170
Funds from other sources		
Interest	14,564	19,777
Sale of goods and services	3,775	3,915
Regulatory contributions	21,178	22,635
Workers' compensation premiums	175,170	186,604
Total funds from other sources	214,687	232,931
Total net resourcing for Comcare	773,516	747,314
	2022-23	2023-24
Average staffing level (number)	608	633

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

(a) Appropriation Bill (No. 1) 2023–24.

(b) Comcare is not directly appropriated as a corporate Commonwealth entity. Grants from its portfolio department include special appropriations under the *Safety Rehabilitation and Compensation Act 1988* for the payment of pre-premium costs and the *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* for asbestos-related claims settlements. In 2022–23, the amounts received from the portfolio department was reduced by \$15.510m due to the return of excess funds received in 2021–22.

1.3 Budget measures

Comcare has no measures announced since the 2022–23 October Budget. For this reason, Table 1.2 is not presented.

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

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: Promote and enable safe and healthy work					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Comcare Departmental					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	5,897	6,029	6,177	6,263	6,367
Grants received from portfolio department	50,605	50,286	48,893	47,578	46,596
Expenses not requiring appropriation in the budget year	(58,012)	(55,333)	(53,938)	(52,756)	(51,907)
Revenues from industry sources	20,549	22,170	22,170	22,170	22,170
Revenues from other independent sources	265,292	283,217	277,568	270,627	265,624
Total expenses for Program 1.1	284,331	306,369	300,870	293,882	288,850
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	5,897	6,029	6,177	6,263	6,367
Grants received from portfolio department	50,605	50,286	48,893	47,578	46,596
Expenses not requiring appropriation in the budget year	(58,012)	(55,333)	(53,938)	(52,756)	(51,907)
Revenues from industry sources	20,549	22,170	22,170	22,170	22,170
Revenues from other independent sources	265,292	283,217	277,568	270,627	265,624
Total expenses for Outcome 1	284,331	306,369	300,870	293,882	288,850
	2022-23	2023-24			
Average staffing level (number)	608	633			

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 2023–24 Budget measures that have created new programs or materially changed existing programs are provided. existing programs are provided.

Outcome 1: Promote and enable safe and healthy work		
Key Activities	<ul style="list-style-type: none"> • 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 Comcare’s Engagement Strategy 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 Comcare’s Litigation Strategy. • Delivering core services including claims management, work health and safety regulation and education and training. • Implementing and monitoring the Comcare Prevention Strategy. • Continuing to implement workplace mental health initiatives and promote mental health in the workplace. • Demonstrating national leadership in prevention and early intervention. • Continuing to mature data governance, capability and technology in line with Comcare’s Data Strategy. • 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. • Complete the renewal and approval process for workplace rehabilitation providers to operate in the scheme. • Delivering an adaptive, secure, digital environment which supports Comcare to serve the needs of its stakeholders in an efficient and effective way. • Using Comcare’s portfolio management approach to deliver programs and projects. • Implementing Comcare’s People Strategy with a focus on culture and engagement, capability, talent and workforce planning. 	
Year	Performance measures	Expected performance results
Current Year 2022–23	Provide quality services to all Comcare stakeholders	Assessment - on track
	Consistently manage Commonwealth asbestos-related disease claims with more equitable and efficient outcomes	Assessment - on track

Year	Performance measures	Expected performance results
	Build and embed better regulatory practice into Comcare’s work health and safety regulatory activities	Assessment - on track
	Comcare’s AAT litigation program resolves disputes promptly and with integrity	Assessment - on track
	Deliver contemporary education and engagement services that promote and enable safe and healthy work	Assessment - on track
	Design and deliver innovative and prevention focused initiatives that promote and enable safe and healthy work	Assessment - on track
	Proactive regulatory activity is targeted and prevention focused	Assessment - on track
	Drive national work health and safety compliance using a targeted, risk-based approach	Assessment - on track
	Undertake strategic and collaborative initiatives to promote and enable safe and healthy work	Assessment - on track
	The Comcare scheme identifies and adopts better practices which enable and promote safe and healthy work	Assessment - on track
	The Comcare scheme is sustainable as evidenced through outcomes achieved by scheme participants (including financial and return to work outcomes)	Assessment - on track
	The Comcare workforce is engaged, capable and supported in their mental health and wellbeing	Assessment - on track
Year	Performance measures	Planned performance results
Budget Year 2023–24	Provide quality services to all Comcare stakeholders	<ol 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 of support provided by Comcare.
	Consistently manage Commonwealth asbestos-related disease claims with more equitable and efficient outcomes	<ol 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.

Year	Performance measures	Planned performance results
	Build and embed better regulatory practice into Comcare’s work health and safety regulatory activities	(1) 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.
	Comcare’s AAT litigation program resolves disputes promptly and with integrity	(1) Proportion of Comcare AAT litigation with a successful outcome is 70% or greater. (2) 65% of Comcare AAT litigation matters are progressed to hearing or finalised within 12 months.
	Deliver contemporary education and engagement services that promote and enable safe and healthy work	(1) 80% of attendees have their engagement, training and education needs met. (2) Annual increase in employer and customer reach and engagement with Comcare’s education services and communication channels.
	Design and deliver innovative and prevention focused initiatives that promote and enable safe and healthy work	(1) Comcare delivers appropriate early intervention programs across the jurisdiction.
	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) 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.
	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 stakeholders and utilising an evidence approach, better practice initiatives are identified, Comcare’s advice is adopted and assessed as enabling safe and healthy work.

Year	Performance measures	Planned performance results
	The Comcare scheme is sustainable as evidenced through outcomes achieved by scheme participants (including financial and return to work outcomes)	<ul style="list-style-type: none"> (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%.
	The Comcare workforce is engaged, capable and supported in their mental health and wellbeing	<ul style="list-style-type: none"> (1) Comcare’s employee engagement rating at the organisational level meets or exceeds 70%. (2) Comcare’s well-being 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 2024–27	As per 2023–24	As per 2023–24
Material changes to Programs resulting from 2023–24 Budget Measures: Nil		

Performance criteria for the Seacare Authority

The table below 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’.

The Seacare Authority		
Key Activities	Key activities reported in the current corporate plan that relate to this program. <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	Expected performance results
Prior year 2022–23	The Seacare Authority promotes healthy and safe workplaces	Assessment - on track
	The Seacare Authority promotes timely rehabilitation and compensation	Assessment - on track
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities	Assessment - on track
Year	Performance measures	Planned performance results
Budget Year 2023–24	The Seacare Authority promotes healthy and safe workplaces	(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.

Year	Performance measures	Planned performance results
	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.
	The Seacare Authority maintains a scheme safety net fund that is able to meet its liabilities	<ul style="list-style-type: none"> (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. (3) Factors that may reduce the Fund are identified, monitored and appropriate action taken.
Forward Estimates 2024–27	As per 2023–24	As per 2023–24

Material changes to Programs resulting from 2023–24 Budget Measures: Nil

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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 2023–24, 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 2023–24 is \$306.4 million, compared to \$284.3 million in 2022–23 (an increase of \$22.1 million).

Expenses

Comcare's total expenses in 2023–24 is \$306.4 million, compared to \$284.3 million in 2022–23 (an increase of \$22.1 million).

Operating result

Comcare has budgeted for a break-even operating result in 2023–24.

Cash

Comcare's cash and cash equivalents decreased in 2023–24 from \$435.9 million to \$402.3 million (by \$33.6 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 2023–24 Portfolio Budget Statements, all claims liability provisions are based on independent actuarial valuations on the basis of the central estimate plus a risk margin that would achieve a 75 per cent probability of sufficiency.

3.2 Budgeted financial statements tables

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	76,627	85,121	87,603	90,153	92,780
Suppliers	33,875	34,433	34,476	34,503	34,547
Depreciation and amortisation	10,919	11,387	11,387	11,387	11,363
Finance costs	155	125	130	180	160
Write-down and impairment of assets	(16,471)	(22,311)	(38,039)	(57,266)	(73,919)
Claims payments	213,730	216,398	219,551	222,727	226,624
Claims - movement in liabilities	(34,504)	(18,784)	(14,238)	(7,802)	(2,705)
Total expenses	284,331	306,369	300,870	293,882	288,850
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,775	3,915	4,483	3,680	4,483
Licence fees	20,549	22,170	22,170	22,170	22,170
Regulatory contributions	21,178	22,635	22,635	22,635	22,635
Interest	14,564	19,777	14,953	10,130	5,306
Grants received from portfolio department	50,605	50,286	48,893	47,578	46,596
Workers' compensation premiums	175,170	186,604	186,604	186,604	186,604
Total own-source revenue	285,841	305,387	299,738	292,797	287,794
Gains					
Other receivables	(7,407)	(5,047)	(5,045)	(5,178)	(5,311)
Total gains	(7,407)	(5,047)	(5,045)	(5,178)	(5,311)
Total own-source income	278,434	300,340	294,693	287,619	282,483
Net (cost of)/contribution by services	(5,897)	(6,029)	(6,177)	(6,263)	(6,367)
Revenue from Government	5,897	6,029	6,177	6,263	6,367
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	435,898	402,326	357,388	299,650	230,286
Trade and other receivables	2,169,441	2,186,706	2,219,701	2,271,789	2,340,397
Other financial assets	9,656	9,656	9,656	9,656	9,656
Total financial assets	2,614,995	2,598,688	2,586,745	2,581,095	2,580,339
Non-financial assets					
Land and buildings	30,825	23,360	17,260	17,620	11,485
Property, plant and equipment	2,658	4,400	5,842	7,284	8,750
Intangibles	12,394	10,143	7,892	5,641	3,390
Other non-financial assets	1,531	1,531	1,531	1,531	1,531
Total non-financial assets	47,408	39,434	32,525	32,076	25,156
Total assets	2,662,403	2,638,122	2,619,270	2,613,171	2,605,495
LIABILITIES					
Payables					
Suppliers	7,750	7,746	7,746	7,745	7,745
Other payables	1,841	1,843	1,842	1,842	1,842
Total payables	9,591	9,589	9,588	9,587	9,587
Interest bearing liabilities					
Leases	25,256	19,760	15,147	16,851	11,880
Total interest bearing liabilities	25,256	19,760	15,147	16,851	11,880
Provisions					
Employee provisions	19,259	19,259	19,259	19,259	19,259
Other provisions	2,585,583	2,566,800	2,552,562	2,544,760	2,542,055
Total provisions	2,604,842	2,586,059	2,571,821	2,564,019	2,561,314
Total liabilities	2,639,689	2,615,408	2,596,556	2,590,457	2,582,781
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 the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
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 2024	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,897	6,029	6,177	6,263	6,367
Receipts from Government	50,605	50,286	48,893	47,578	46,596
Sale of goods and rendering of services	45,502	48,719	49,288	48,485	49,288
Interest	14,564	19,777	14,953	10,130	5,306
GST receipt from customers	15,966	16,133	16,239	16,239	16,239
Other	175,170	186,604	186,604	186,604	186,604
Total cash received	307,704	327,548	322,154	315,299	310,400
Cash used					
Employees	76,627	85,121	87,603	90,153	92,780
Suppliers	33,878	34,436	34,477	34,504	34,547
GST payment to suppliers	6,687	6,716	6,592	6,592	6,592
Net GST paid	9,280	9,417	9,647	9,647	9,647
Interest payments on lease liability	155	125	130	180	160
Other	229,240	216,396	219,552	222,727	226,624
Total cash used	355,867	352,211	358,001	363,803	370,350
Net cash from/(used by) operating activities	(48,163)	(24,663)	(35,847)	(48,504)	(59,950)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	7,322	2,782	2,782	2,782	2,782
Total cash used	7,322	2,782	2,782	2,782	2,782
Net cash from/(used by) investing activities	(7,322)	(2,782)	(2,782)	(2,782)	(2,782)
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	5,905	6,127	6,309	6,452	6,632
Total cash used	5,905	6,127	6,309	6,452	6,632
Net cash from/(used by) financing activities	(5,905)	(6,127)	(6,309)	(6,452)	(6,632)
Net increase/(decrease) in cash held	(61,390)	(33,572)	(44,938)	(57,738)	(69,364)
Cash and cash equivalents at the beginning of the reporting period	497,288	435,898	402,326	357,388	299,650
Cash and cash equivalents at the end of the reporting period	435,898	402,326	357,388	299,650	230,286

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources	7,322	2,782	2,782	2,782	2,782
TOTAL	7,322	2,782	2,782	2,782	2,782
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,322	2,782	2,782	2,782	2,782
Total cash used to acquire assets	7,322	2,782	2,782	2,782	2,782

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	26,598	9,977	28,880	65,455
Gross book value - ROU assets	38,049	-	-	38,049
Accumulated depreciation/amortisation and impairment	(20,343)	(7,319)	(16,486)	(44,148)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,479)	-	-	(13,479)
Opening net book balance	30,825	2,658	12,394	45,877
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	-	2,600	182	2,782
By purchase - other - ROU assets	331	300	-	631
Total additions	331	2,900	182	3,413
Other movements				
Depreciation/amortisation expense	(1,547)	(1,077)	(2,433)	(5,057)
Depreciation/amortisation on ROU assets	(6,249)	(81)	-	(6,330)
Total other movements	(7,796)	(1,158)	(2,433)	(11,387)
As at 30 June 2024				
Gross book value	26,598	12,577	29,062	68,237
Gross book value - ROU assets	38,380	300	-	38,680
Accumulated depreciation/amortisation and impairment	(21,890)	(8,396)	(18,919)	(49,205)
Accumulated depreciation/amortisation and impairment - ROU assets	(19,728)	(81)	-	(19,809)
Closing net book balance	23,360	4,400	10,143	37,903

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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Suppliers	24	15	41	17	43
Total expenses administered on behalf of Government	24	15	41	17	43
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	310	155	150	146	142
Total non-taxation revenue	310	155	150	146	142
Total own-source revenue administered on behalf of Government	310	155	150	146	142
Net (cost of)/contribution by services	286	140	109	129	99

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash held in the Official Public Account - special accounts	1,573	1,713	1,823	1,952	2,050
Trade and other receivables	1,865	1,712	1,556	1,397	1,235
Total financial assets	3,438	3,425	3,379	3,349	3,285
Total assets administered on behalf of Government	3,438	3,425	3,379	3,349	3,285
LIABILITIES					
Payables					
Workers' compensation claims payables	1,828	1,675	1,520	1,361	1,198
Total payables	1,828	1,675	1,520	1,361	1,198
Provisions					
Workers' compensation claims provisions	366	366	366	366	366
Total provisions	366	366	366	366	366
Total liabilities administered on behalf of Government	2,194	2,041	1,886	1,727	1,564
Net assets/(liabilities)	1,244	1,384	1,493	1,622	1,721

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	2	2	4	2	4
Other	456	308	306	305	304
Total cash received	458	310	310	307	308
Cash used					
Suppliers	24	15	41	17	43
Net GST paid	2	2	4	2	4
Other	150	153	155	159	163
Total cash used	176	170	200	178	210
Net cash from/(used by) operating activities	282	140	110	129	98
Net increase/(decrease) in cash held					
	282	140	110	129	98
Cash from Official Public Account for:					
- Special accounts	176	170	200	178	210
Total cash from Official Public Account	176	170	200	178	210
Cash to Official Public Account for:					
- Special accounts	458	310	310	307	308
Total cash to Official Public Account	458	310	310	307	308

Prepared on Australian Accounting Standards basis.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2023–24)

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

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, recognition and accountability of registered organisations under the *Fair Work (Registered Organisations) Act 2009* (Registered Organisations Act).

The Commission consists of a President, Vice Presidents, Deputy Presidents, Commissioners, Expert Panel Members, a General Manager and highly skilled administrative staff.

The Commission performs its functions and exercises its powers in accordance with the Fair Work Act. These functions and powers include making, varying and revoking modern awards, making minimum wage orders, approving, varying and terminating enterprise agreements and dealing with disputes brought under dispute resolution procedures in modern awards and enterprise agreements. The Commission also deals with unfair dismissal claims, general protections and unlawful termination claims, applications to stop bullying at work, sexual harassment disputes in connection with work and makes orders in relation to matters such as good faith bargaining and industrial action.

The Commission is the independent regulator of registered organisations with functions under the Registered Organisations Act. These functions include the registration, amalgamation and cancellation of registered organisations, promoting the efficient management of registered organisations, conducting inquiries and investigations about registered organisation finances and financial administration and making and altering organisations' rules.

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, deal with disputes and promote the financial transparency and effective governance of registered employee and employer organisations.'

To achieve the program objectives, the major priorities in 2023–24 include that the Commission:

- is transparent and accountable to the public
- has a skilled and capable workforce

- maintains high performance by embracing innovation and digital transformation
- is accessible for all Australians by supporting simple, fair and flexible workplace relations
- deals with major cases that affect pay and conditions across the national economy or that are likely to be a significant interest to the public
- effectively regulates registered organisations, monitoring and promoting their efficient management, accountability and compliance with all financial obligations.

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 *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: Fair Work Commission resource statement — Budget estimates for 2023–24 as at Budget May 2023

	2022-23 Estimated actual \$'000	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	38,722	37,020
Departmental appropriation (b)	88,405	100,986
s74 External Revenue (c)	500	212
Departmental capital budget (d)	6,668	5,097
Total departmental annual appropriations	134,295	143,315
Total departmental resourcing	134,295	143,315
Administered		
Special appropriations		
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	500	500
Total administered resourcing	500	500
Total resourcing for Fair Work Commission	134,795	143,815
	2022-23	2023-24
Average staffing level (number)	361	396

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) 2023–24.

(b) Excludes Departmental capital budget (DCB).

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

(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 Departmental capital budget statements 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 *Budget Paper No 2* and are summarised below.

Table 1.2: Fair Work Commission 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

	Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures						
Safe and Fair Workplaces	1.1					
Departmental payment		-	581	-	-	-
Total		-	581	-	-	-
Total payment measures						
Departmental		-	581	-	-	-
Total		-	581	-	-	-

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 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, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

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, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations.					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	500	500	500	500	500
Administered total	500	500	500	500	500
Departmental expenses					
Departmental appropriation	88,266	100,685	101,491	102,792	104,026
s74 External Revenue (a)	500	212	500	500	50
Expenses not requiring appropriation in the Budget year (b)	3,936	4,817	4,604	4,604	4,536
Departmental total	92,702	105,714	106,595	107,896	108,612
Total expenses for program 1.1	93,202	106,214	107,095	108,396	109,112

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

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, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations.

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	500	500	500	500	500
Administered total	500	500	500	500	500
Departmental expenses					
Departmental appropriation	88,266	100,685	101,491	102,792	104,026
s74 External Revenue (a)	500	212	500	500	50
Expenses not requiring appropriation in the Budget year (b)	3,936	4,817	4,604	4,604	4,536
Departmental total	92,702	105,714	106,595	107,896	108,612
Total expenses for Outcome 1	93,202	106,214	107,095	108,396	109,112
	2022-23	2023-24			
Average staffing level (number)	361	396			

(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 2023–24 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, deal with disputes, and promote the financial transparency and effective governance of registered employee and employer organisations. (a)		
Program 1.1 Dispute resolution, minimum wages and conditions, orders, approvals of agreements, and promoting effective governance of registered organisations. Exercising powers under the <i>Fair Work Act 2009</i> in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities. Exercising powers under the <i>Fair Work (Registered Organisations) Act 2009</i> in a manner that seeks to embed within organisations a culture of good governance, voluntary compliance with the law and high standards of accountability to their members. (a)		
Key Activities (b)	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 • <i>Proactively educating registered organisations about financial and other reporting responsibilities</i> • <i>Encouraging democratic control and improved financial and disclosure compliance practices</i> • <i>Undertaking inquiries and investigations into suspected contraventions.</i> 	
Year	Performance measures	Expected performance results
Current Year 2022–23 (c)	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications.	Target: 34 days On track
	Annual wage review to be completed to enable an operative date of 1 July.	Target: By 30 June On track
	Improve or maintain the agreement approval time for agreements approved without undertakings.	Target: 32 days On track
	<i>95% of financial reports required to be lodged under the Fair Work (Registered Organisations) Act 2009 are assessed for compliance within 40 working days.</i>	Target: <i>95% or greater</i> <i>On track</i>
	<i>95% of annual returns required to be lodged under the Fair Work (Registered Organisations) Act 2009 are assessed for compliance within 40 working days.</i>	Target: <i>95% or greater</i> <i>On track</i>

Year	Performance measures	Expected performance results
	<i>Upon lodgement of prescribed information for an election, 95% of lodgements are dealt with within 40 working days.</i>	Target: 95% or greater On track
	<i>Upon lodgement of an application for registration by an auditor, 95% of lodgements are dealt with within 40 working days.</i>	Target: 95% or greater On track
	<i>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.</i>	Target: National Education Strategy published annually 95% or greater On track
Year	Performance measures	Planned performance results
Budget Year 2023–24 (d)	As per 2022–23	As per 2022–23
Forward Estimates 2024–27 (d)	As per 2023–24	As per 2023–24
Material changes to Program 1.1 resulting from 2023–24 Budget Measures:		
<ul style="list-style-type: none"> Safe and Fair Workplaces. 		

(a) Changes to Outcome 1 and Program 1.1 reflect the transfer of functions of the Registered Organisations Commissioner to the General Manager of the Fair Work Commission from 6 March 2023.

(b) New key activities that reflect materially changed programs are shown in italics. Consolidates key activities set out in the 2022–23 Fair Work Commission Corporate Plan and 2022–23 Fair Work Ombudsman and Registered Organisations Commission Entity (FWOROCE) Corporate Plan.

(c) New performance measures that reflect materially changed programs are shown in italics. Consolidates performance measures from 2022–23 Fair Work Commission Program 1.1 and 2022–23 FWOROCE Program 2.1.

(d) Performance measures for budget year 2023–24 and forward estimates are currently under review. Changes to performance measures will be set out in the 2023–24 Fair Work Commission Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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 \$4.5 million for the 2023–24 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 101.2 million and total expenses \$105.7 million in 2023–24 .

Total assets at the end of the 2023–24 year are estimated to be \$109.2 million. The majority of the assets represent receivables (appropriation receivables), property leased assets and property fit outs.

Total liabilities for 2023–24 are estimated at \$68.0 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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	57,763	63,663	65,437	66,098	66,318
Suppliers	21,382	27,724	27,086	27,745	28,266
Depreciation and amortisation (a)	13,421	14,211	13,993	14,002	14,002
Finance costs	136	116	79	51	26
Total expenses	92,702	105,714	106,595	107,896	108,612
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	450	162	450	450	-
Other	107	107	107	107	107
Total own-source revenue	557	269	557	557	107
Total own-source income	557	269	557	557	107
Net (cost of)/contribution by services	(92,145)	(105,445)	(106,038)	(107,339)	(108,505)
Revenue from Government	88,405	100,986	102,150	103,812	105,381
Surplus/(deficit) attributable to the Australian Government	(3,740)	(4,459)	(3,888)	(3,527)	(3,124)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(3,740)	(4,459)	(3,888)	(3,527)	(3,124)
Total comprehensive income/(loss) attributable to the Australian Government	(3,740)	(4,459)	(3,888)	(3,527)	(3,124)

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**

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of					
Comprehensive Income	(3,740)	(4,459)	(3,888)	(3,527)	(3,124)
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) (a)	3,879	4,760	4,547	4,547	4,479
plus: depreciation/amortisation expenses for ROU assets (b)	9,542	9,451	9,446	9,455	9,523
less: lease principal repayments (b)	9,681	9,752	10,105	10,475	10,878
Net Cash Operating Surplus/(deficit)	-	-	-	-	-

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 (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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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	66,612	57,061	47,332	39,596	36,424
Property, plant and equipment	3,913	4,910	4,961	4,982	4,872
Intangibles	6,637	6,077	5,879	5,625	5,533
Other non-financial assets	2,026	2,026	2,026	2,026	2,026
Total non-financial assets	79,188	70,074	60,198	52,229	48,855
Total assets	118,359	109,245	99,369	91,400	88,026
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	58,225	48,473	39,599	32,234	29,030
Total interest bearing liabilities	58,225	48,473	39,599	32,234	29,030
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	77,740	67,988	59,114	51,749	48,545
Net assets	40,619	41,257	40,255	39,651	39,481
EQUITY*					
Contributed equity	60,830	65,927	68,813	71,736	74,690
Reserves	17,067	17,067	17,067	17,067	17,067
Retained surplus (accumulated deficit)	(37,278)	(41,737)	(45,625)	(49,152)	(52,276)
Total equity	40,619	41,257	40,255	39,651	39,481

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 2023–24)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(37,278)	17,067	60,830	40,619
Adjusted opening balance	(37,278)	17,067	60,830	40,619
Comprehensive income				
Surplus/(deficit) for the period	(4,459)	-	-	(4,459)
Total comprehensive income	(4,459)	-	-	(4,459)
of which:				
Attributable to the Australian Government	(4,459)	-	-	(4,459)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	5,097	5,097
Sub-total transactions with owners	-	-	5,097	5,097
Estimated closing balance as at 30 June 2024	(41,737)	17,067	65,927	41,257
Closing balance attributable to the Australian Government	(41,737)	17,067	65,927	41,257

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	88,405	100,986	102,150	103,812	105,381
Sale of goods and rendering of services	450	162	450	450	-
Other	50	50	50	50	50
Total cash received	88,905	101,198	102,650	104,312	105,431
Cash used					
Employees	57,763	63,663	65,437	66,098	66,318
Suppliers	21,325	27,667	27,029	27,688	28,209
Interest payments on lease liability	136	116	79	51	26
Total cash used	79,224	91,446	92,545	93,837	94,553
Net cash from/(used by) operating activities	9,681	9,752	10,105	10,475	10,878
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,668	5,097	2,886	2,923	2,954
Total cash used	6,668	5,097	2,886	2,923	2,954
Net cash from/(used by) investing activities	(6,668)	(5,097)	(2,886)	(2,923)	(2,954)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,668	5,097	2,886	2,923	2,954
Total cash received	6,668	5,097	2,886	2,923	2,954
Cash used					
Principal payments on lease liability	9,681	9,752	10,105	10,475	10,878
Total cash used	9,681	9,752	10,105	10,475	10,878
Net cash from/(used by) financing activities	(3,013)	(4,655)	(7,219)	(7,552)	(7,924)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	462	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,668	5,097	2,886	2,923	2,954
Total new capital appropriations	6,668	5,097	2,886	2,923	2,954
Provided for:					
<i>Purchase of non-financial assets</i>	6,668	5,097	2,886	2,923	2,954
Total items	6,668	5,097	2,886	2,923	2,954
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	6,668	5,097	2,886	2,923	2,954
TOTAL	6,668	5,097	2,886	2,923	2,954
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,668	5,097	2,886	2,923	2,954
Total cash used to acquire assets	6,668	5,097	2,886	2,923	2,954

Prepared on Australian Accounting Standards basis.

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

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	18,752	5,958	9,509	34,219
Gross book value - ROU assets	97,160	286	-	97,446
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)
Opening net book balance	66,612	3,913	6,637	77,162
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	2,291	2,130	676	5,097
By purchase - appropriation ordinary annual services - ROU assets	-	-	-	-
Total additions	2,291	2,130	676	5,097
Other movements				
Depreciation/amortisation expense	(2,448)	(1,076)	(1,236)	(4,760)
Depreciation/amortisation on ROU assets	(9,394)	(57)	-	(9,451)
Total other movements	(11,842)	(1,133)	(1,236)	(14,211)
As at 30 June 2024				
Gross book value	21,043	8,088	10,185	39,316
Gross book value - ROU assets	97,160	286	-	97,446
Accumulated depreciation/amortisation and impairment	(7,247)	(3,259)	(4,108)	(14,614)
Accumulated depreciation/amortisation and impairment - ROU assets	(53,895)	(205)	-	(54,100)
Closing net book balance	57,061	4,910	6,077	68,048

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023–24 for depreciation/amortisation expenses, DCB or other operational expenses.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Other expenses	500	500	500	500	500
Total expenses administered on behalf of Government	500	500	500	500	500
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	1,078	1,078	1,078	1,078	1,078
Total non-taxation revenue	1,078	1,078	1,078	1,078	1,078
Total own-source revenue administered on behalf of Government	1,078	1,078	1,078	1,078	1,078
Total own-sourced income administered on behalf of Government	1,078	1,078	1,078	1,078	1,078
Net (cost of)/contribution by services	578	578	578	578	578
Total comprehensive income/(loss)	578	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,078	1,078	1,078	1,078	1,078
Total cash received	1,078	1,078	1,078	1,078	1,078
Cash used					
Other	500	500	500	500	500
Total cash used	500	500	500	500	500
Net cash from/(used by) operating activities	578	578	578	578	578
Net increase/(decrease) in cash held	578	578	578	578	578
Cash and cash equivalents at beginning of reporting period	4	4	4	4	4
Cash from Official Public Account for: - Appropriations	500	500	500	500	500
<i>Total cash from Official Public Account</i>	500	500	500	500	500
Cash to Official Public Account for: - Appropriations	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)
<i>Total cash to Official Public Account</i>	(1,078)	(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.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2023–24)

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

**Office of the Fair Work
Ombudsman**

**Entity resources and planned
performance**

Office of the Fair Work Ombudsman

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Office of the Fair Work Ombudsman

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Fair Work Ombudsman 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 has abolished the Registered Organisations Commission, which sat within the former Fair Work Ombudsman and Registered Organisations Commission Entity and transferred its functions to the General Manager of the Fair Work Commission.

As of 6 March 2023, the Fair Work Ombudsman has resumed responsibility for regulating the commercial building and construction industry, following the abolition of the Australian Building and Construction 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, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

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

Table 1.1: Office of the Fair Work Ombudsman resource statement — Budget estimates for 2023–24 as at Budget May 2023

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	67,368	97,429
Departmental appropriation (c)	160,688	161,634
s74 External Revenue (d)	1,300	1,300
Departmental capital budget (e)	9,158	8,235
Total departmental annual appropriations	238,514	268,598
Total departmental resourcing	238,514	268,598
Administered		
Total administered special appropriations	650	650
Total administered resourcing	650	650
Total resourcing for Fair Work Ombudsman	239,164	269,248
	2022-23	2023-24
Average staffing level (number)	901	938

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) 2023–24.

(b) Excludes \$26.351m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes Departmental capital budget (DCB).

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

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 Departmental capital budget statement for further details.

For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures in Part 1 relating to Office of the Fair Work Ombudsman are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: Office of the Fair Work Ombudsman 2023–24 Budget measures

Part 1: Measures announced since the 2022–23 October Budget

Program	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
Enhancing Pacific Engagement (a)	1.1				
Departmental payment	-	5,296	4,540	8,107	9,378
Total	-	5,296	4,540	8,107	9,378
Employment and Workplace Relations – reprioritisation	1.1				
Departmental payment	-	(4,109)	(3,891)	(3,904)	(3,938)
Total	-	(4,109)	(3,891)	(3,904)	(3,938)
Total payment measures					
Departmental	-	1,187	649	4,203	5,440
Total	-	1,187	649	4,203	5,440

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 Enhancing Pacific Engagement is the Department of Foreign Affairs and Trade. The full measure description and package details appear in Budget Paper No. 2 under the Foreign Affairs and Trade portfolio.

Section 2: Outcomes and planned performance

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

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

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 Office of the Fair Work Ombudsman can be found at:

https://www.transparency.gov.au/sites/default/files/reports/fworoce_corporate_plan_2022-2023.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/2021-22>

2.1 Budgeted expenses and performance for Outcome 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Compliance with workplace relations legislation through advice and, where necessary, enforcement.					
	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
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.					
Departmental expenses					
Departmental appropriation	151,533	152,057	149,020	152,082	158,316
s74 External Revenue (a)	1,300	1,300	1,300	1,300	1,300
Expenses not requiring appropriation in the Budget year (b)	16,987	17,041	17,501	17,478	17,449
Departmental total	169,820	170,398	167,821	170,860	177,065
Total expenses for program 1.1	169,820	170,398	167,821	170,860	177,065
	2022-23	2023-24			
Average staffing level (number)	901	938			

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 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.

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 2023–24 Budget measures that have created new programs or materially changed.

Outcome 1: Compliance with workplace relations legislation 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	<ul style="list-style-type: none"> • 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
Current Year 2022–23	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% On track
	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% On track
	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% On track
	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 85% On track

Year	Performance measures	Expected performance results
Current Year 2022–23	<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 On track</p> <p>Penalty Infringement Notices Target: 400 On track</p> <p>Enforceable Undertakings entered into Target: 20 On track</p> <p>Litigations filed Target: 65–75 On track</p> <p>Annual strategic compliance and enforcement priorities developed and announced. On track.</p>
Year	Performance measures	Planned performance results
Budget Year 2023–24	As per 2022–23	As per 2022–23
Forward Estimates 2024–27	As per 2022–23	As per 2022–23
<p>Material changes to Program 1.1 resulting from 2023–24 Budget Measures:</p> <ul style="list-style-type: none"> • Enhancing Pacific Engagement. • Employment and Workplace Relations – reprioritisation. 		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

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 Office of the Fair Work Ombudsman is budgeting for a break-even result in 2023–24, after excluding \$7.4 million unfunded for depreciation and amortisation expenses less the principal repayments on leased assets.

Total revenues are estimated to be \$163.0 million and total expenses \$170.4 million.

Total assets at the end of the 2023–24 financial year are estimated to be \$160.4 million. The majority of the assets represent receivables (appropriations receivable), property leased assets and intangibles. Asset acquisitions are planned in information technology equipment and systems and office accommodation fit-outs.

Total liabilities for 2023–24 are estimated at \$59.9 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	110,121	116,032	108,451	111,428	112,887
Suppliers	40,737	35,314	38,155	38,090	43,080
Grants	1,784	1,800	1,800	1,800	1,800
Depreciation and amortisation (a)	16,887	16,941	17,401	17,378	17,349
Finance costs	291	311	2,014	2,164	1,949
Total expenses	169,820	170,398	167,821	170,860	177,065
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	450	450	450	450	450
Other	950	950	950	950	950
Total own-source revenue	1,400	1,400	1,400	1,400	1,400
Total own-source income	1,400	1,400	1,400	1,400	1,400
Net (cost of)/contribution by services	(168,420)	(168,998)	(166,421)	(169,460)	(175,665)
Revenue from Government	160,688	161,634	156,995	160,113	166,916
Surplus/(deficit) attributable to the Australian Government	(7,732)	(7,364)	(9,426)	(9,347)	(8,749)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(7,732)	(7,364)	(9,426)	(9,347)	(8,749)
Total comprehensive income/(loss) attributable to the Australian Government	(7,732)	(7,364)	(9,426)	(9,347)	(8,749)

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(7,732)	(7,364)	(9,426)	(9,347)	(8,749)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	8,053	7,963	7,851	7,851	7,851
plus: depreciation/amortisation expenses for ROU assets (b)	8,834	8,978	9,550	9,527	9,498
less: lease principal repayments (b)	9,155	9,577	7,975	8,031	8,600
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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 (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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	450	450	450	450	450
Trade and other receivables	99,360	99,360	99,360	99,360	99,360
Total financial assets	99,810	99,810	99,810	99,810	99,810
Non-financial assets					
Land and buildings	31,496	31,613	74,150	69,820	57,625
Property, plant and equipment	1,241	605	2,094	1,277	1,570
Intangibles	26,662	26,482	25,361	22,857	24,854
Other non-financial assets	1,840	1,840	1,840	1,840	1,840
Total non-financial assets	61,239	60,540	103,445	95,794	85,889
Total assets	161,049	160,350	203,255	195,604	185,699
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	21,917	20,347	66,104	60,659	52,524
Total interest bearing liabilities	21,917	20,347	66,104	60,659	52,524
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	61,446	59,876	105,633	100,188	92,053
Net assets	99,603	100,474	97,622	95,416	93,646
EQUITY*					
Parent entity interest					
Contributed equity	170,768	179,003	185,577	192,718	199,697
Reserves	5,753	5,753	5,753	5,753	5,753
Retained surplus (accumulated deficit)	(76,918)	(84,282)	(93,708)	(103,055)	(111,804)
Total parent entity interest	99,603	100,474	97,622	95,416	93,646
Total equity	99,603	100,474	97,622	95,416	93,646

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 2023–24)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	(76,918)	5,753	170,768	99,603
Adjusted opening balance	(76,918)	5,753	170,768	99,603
Comprehensive income				
Surplus/(deficit) for the period	(7,364)	-	-	(7,364)
Total comprehensive income	(7,364)	-	-	(7,364)
of which:				
Attributable to the Australian Government	(7,364)	-	-	(7,364)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	8,235	8,235
Sub-total transactions with owners	-	-	8,235	8,235
Estimated closing balance as at 30 June 2024	(84,282)	5,753	179,003	100,474
Closing balance attributable to the Australian Government	(84,282)	5,753	179,003	100,474

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	194,749	161,634	156,995	160,113	166,916
Sale of goods and rendering of services	580	580	580	580	450
Net GST received	4,148	3,898	3,528	4,195	-
Other	850	850	850	850	850
Total cash received	200,327	166,962	161,953	165,738	168,216
Cash used					
Employees	110,121	116,032	108,451	111,428	112,887
Suppliers	44,785	39,112	41,583	42,185	42,980
Net GST paid	130	130	130	130	-
Interest payments on lease liability	291	311	2,014	2,164	1,949
Other	1,784	1,800	1,800	1,800	1,800
Total cash used	157,111	157,385	153,978	157,707	159,616
Net cash from operating activities	43,216	9,577	7,975	8,031	8,600
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	11,158	8,235	6,574	7,141	6,979
Total cash used	11,158	8,235	6,574	7,141	6,979
Net cash used by investing activities	(11,158)	(8,235)	(6,574)	(7,141)	(6,979)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,158	8,235	6,574	7,141	6,979
Restructure	(30,863)	-	-	-	-
Total cash received	(21,705)	8,235	6,574	7,141	6,979
Cash used					
Principal payments on lease liability	9,155	9,577	7,975	8,031	8,600
Restructure	1,198	-	-	-	-
Total cash used	10,353	9,577	7,975	8,031	8,600
Net cash from/(used by) financing activities	(32,058)	(1,342)	(1,401)	(890)	(1,621)
Cash and cash equivalents at the beginning of the reporting period	450	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	9,158	8,235	6,574	7,141	6,979
Total new capital appropriations	9,158	8,235	6,574	7,141	6,979
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	9,158	8,235	6,574	7,141	6,979
Total items	9,158	8,235	6,574	7,141	6,979
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	9,158	8,235	6,574	7,141	6,979
Funded internally from departmental resources (b)	2,000	-	-	-	-
TOTAL	11,158	8,235	6,574	7,141	6,979
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,158	8,235	6,574	7,141	6,979
Total cash used to acquire assets	11,158	8,235	6,574	7,141	6,979

Prepared on Australian Accounting Standards basis.

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

(b) Includes the following section 74 external receipts:

- sponsorships, subsidy, gifts or similar contributions;
- internally developed assets; and
- proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2023				
Gross book value	27,034	6,953	69,676	103,663
Gross book value - ROU assets	54,636	-	-	54,636
Accumulated depreciation/ amortisation and impairment	(15,434)	(5,712)	(43,014)	(64,160)
Accumulated depreciation/amortisation and impairment - ROU assets	(34,740)	-	-	(34,740)
Opening net book balance	31,496	1,241	26,662	59,399
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	4,533	207	3,495	8,235
By purchase - appropriation equity - ROU assets	8,007	-	-	8,007
Total additions	12,540	207	3,495	16,242
Other movements				
Depreciation/amortisation expense	(3,445)	(843)	(3,675)	(7,963)
Depreciation/amortisation on ROU assets	(8,978)	-	-	(8,978)
Total other movements	(12,423)	(843)	(3,675)	(16,941)
As at 30 June 2024				
Gross book value	31,567	7,160	73,171	111,898
Gross book value - ROU assets	62,643	-	-	62,643
Accumulated depreciation/ amortisation and impairment	(18,879)	(6,555)	(46,689)	(72,123)
Accumulated depreciation/amortisation and impairment - ROU assets	(43,718)	-	-	(43,718)
Closing net book balance	31,613	605	26,482	58,700

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2023–24, including Collection Development Acquisition Budget.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Total expenses administered on behalf of Government	-	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	2,600	4,564	7,986	6,452	6,444
Total non-taxation revenue	2,600	4,564	7,986	6,452	6,444
Total own-source revenue administered on behalf of Government	2,600	4,564	7,986	6,452	6,444
Total own-sourced income administered on behalf of Government	2,600	4,564	7,986	6,452	6,444
Net (cost of)/contribution by services	(2,600)	(4,564)	(7,986)	(6,452)	(6,444)
Surplus/(deficit) before income tax	(2,600)	(4,564)	(7,986)	(6,452)	(6,444)
Surplus/(deficit) after income tax	(2,600)	(4,564)	(7,986)	(6,452)	(6,444)
Total comprehensive income/(loss)	(2,600)	(4,564)	(7,986)	(6,452)	(6,444)

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,962	4,962	4,962	4,962	4,962
Other financial assets	772	772	772	772	772
Total financial assets	5,734	5,734	5,734	5,734	5,734
Total assets administered on behalf of Government	5,734	5,734	5,734	5,734	5,734
LIABILITIES					
Net assets	5,734	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	-	1,964	5,386	3,852	3,844
Other	3,500	3,250	3,250	3,250	3,250
Total cash received	3,500	5,214	8,636	7,102	7,094
Cash used					
Other	650	650	650	650	650
Total cash used	650	650	650	650	650
Net cash from operating activities	2,850	4,564	7,986	6,452	6,444
Net increase in cash held					
	2,850	4,564	7,986	6,452	6,444
Cash from Official Public Account for:					
- Appropriations	650	650	650	650	650
<i>Total cash from Official Public Account</i>	<i>650</i>	<i>650</i>	<i>650</i>	<i>650</i>	<i>650</i>
Cash to Official Public Account for:					
- Transfers to other entities (Finance - Whole of Government)	(3,500)	(5,214)	(8,636)	(7,102)	(7,094)
<i>Total cash to Official Public Account</i>	<i>(3,500)</i>	<i>(5,214)</i>	<i>(8,636)</i>	<i>(7,102)</i>	<i>(7,094)</i>
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)

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

Table 3.11: Statement of administered asset movements (Budget year 2023–24)

FWO 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 also 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 a chair, nine members representing the Commonwealth and each state and territory, two members representing the interests of employers, two representing the interests of workers and the CEO of Safe Work Australia.

The CEO manages the agency under section 45 of the Act and is the accountable authority in accordance with the PGPA Act.

In 2023–24, Safe Work Australia will continue its work to ensure the health and safety of all working Australians and the broader community, through activities including:

- development of a Decision Regulation Impact Statement for WHS Ministers to consider on a prohibition on the use of engineered stone
- development of national awareness and behaviour change initiatives regarding silica containing products, in partnership with members
- progressing the remaining agreed recommendations from the 2018 Review of the model WHS laws
- developing new model regulations and codes for WHS ministers to consider, consistent with members decision making, including the model code on sexual harassment

- developing and refining guidance in relation to priority industries and hazards, including the gig economy, psychosocial hazards and harmful behaviours
- supporting the Australian Work Health and Safety Strategy 2023–2033
- supporting the initiatives in the National Return to Work Strategy 2020–2030.

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

- bringing together and recognising varying views and interests to ensure effective national policy which improves WHS and workers' compensation outcomes
- using its influence to increase knowledge and awareness of Australian WHS and workers' compensation, policy and arrangements
- being a key source of national WHS laws and workers' compensation research, evaluation and data
- developing national 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.

The Safe Work Australia Corporate Plan 2023–2027 will set out the outcomes to be achieved over the forward years and the strategies that will be implemented to achieve them. Safe Work Australia's 2023–24 Operational Plan, when published, will provide further detail on the activities to be achieved over the financial year. Both plans are currently being revised, with new versions to be published in early 2023–24.

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 *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: Safe Work Australia resource statement — Budget estimates for 2023–24 as at Budget May 2023

	2022-23 <i>Estimated actual \$'000</i>	2023-24 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation (b)	10,843	11,939
Departmental capital budget (c)	262	288
Total departmental annual appropriations	11,105	12,227
Special accounts (d)		
Opening balance	23,569	23,459
Appropriation receipts (e)	11,105	12,227
Non-appropriation receipts	11,146	12,233
Total special accounts	45,820	47,919
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	11,105	12,227
Total resourcing for Safe Work Australia	45,820	47,919
	2022-23	2023-24
Average staffing level (number)	101	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) 2023–24.

(b) Excludes Departmental capital budget (DCB).

(c) DCBs are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 Departmental capital budget statement 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 *Budget Paper No. 4 – Agency Resourcing*. Please also see Table 2.1 Budget expenses for Outcome 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(s) from Safe Work Australia's annual and special appropriations.

1.3 Budget measures

Safe Work Australia has no measures announced since the 2022–23 October Budget. For this reason, Table 1.2 is not presented.

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/doc/safe-work-australia-annual-report-2021-22>.

2.1 Budgeted expenses and performance for Outcome 1

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
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					
Departmental expenses					
Departmental appropriation	10,843	11,939	12,300	12,621	12,937
Special accounts					
Safe Work Australia Special Account	10,355	11,387	11,694	11,775	12,360
Expenses not requiring appropriation in the Budget year (a)	1,624	1,351	1,351	949	889
Departmental total	22,822	24,677	25,345	25,345	26,186
Total expenses for program 1.1	22,822	24,677	25,345	25,345	26,186
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	10,843	11,939	12,300	12,621	12,937
Special accounts	10,355	11,387	11,694	11,775	12,360
Expenses not requiring appropriation in the Budget year (a)	1,624	1,351	1,351	949	889
Departmental total	22,822	24,677	25,345	25,345	26,186
Total expenses for Outcome 1	22,822	24,677	25,345	25,345	26,186
	2022-23	2023-24			
Average staffing level (number)	101	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 2023–24 Budget measures that have created new programs or materially changed existing programs are provided.

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, as reported in the current corporate plan that relates to this program, are: <ul style="list-style-type: none"> Review, evaluate and improve the model WHS laws in Australia, including completing the implementation of WHS ministers' responses to the recommendations of the independent review of the model WHS laws. 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. 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. 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. 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
Current 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. On track.

Year	Performance measures	Expected performance results
	<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% • 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%. <p>On track.</p>
	<p>The agency collects, analyses and publishes WHS and workers' compensation statistics and research reports.</p>	<p>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.</p> <p>On track.</p>
	<p>The agency develops and delivers accessible WHS and workers' compensation information and guidance for Australian employers, small businesses, and workers.</p>	<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>On track.</p>
Year	Performance measures	Planned performance results
Budget Year 2023–24	<p>The activities identified in the Safe Work Australia Operational Plan are achieved.</p>	<p>75% of voting Safe Work Australia Members are satisfied with the achievements against the activities outlined in the 2023–24 Operational Plan.</p>
	<p>Safe Work Australia provides an inclusive tripartite forum for representatives of governments, workers and employers to collaborate on national WHS and workers' compensation matters.</p>	<p>Safe Work Australia exceeds the minimum number of legislated Safe Work Australia Members' meetings, convenes Strategic Issues Group meetings, and facilitates and engages in other workshops and fora.</p>

Year	Performance measures	Planned performance results
	<p>The WHS regulatory framework is strengthened through evidence-based improvements to the model WHS laws, policies, guidance material and information.</p>	<p>Safe Work Australia grows the evidence base for WHS and workers' compensation through compiling and publishing:</p> <ul style="list-style-type: none"> • National dataset for compensation-based statistics • Traumatic Injury Fatalities dataset • Comparative Performance Monitoring dataset • National Return to Work survey • Quad bikes dataset, and • the prosecutions repository. <p>Safe Work Australia delivers improvements to the model WHS laws, policies, guidance material and information by ensuring they are evidence based, contemporary and developed through our tripartite arrangements.</p>
	<p>Education and awareness levels of WHS and workers' compensation are raised.</p>	<p>Education and awareness in persons conducting a business or undertaking is advanced through the development and promotion of resources, and education and awareness campaigns, including National Safe Work Month.</p>
<p>Forward Estimates 2024–27</p>	<p>As per 2023–24</p>	<p>As per 2023–24</p>
<p>Material changes to Program 1.1 resulting from 2023–24 Budget Measures: Nil</p>		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2023–24 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 2023–24 or over the forward estimates. The agency's funding arrangements are provided in the IGA.

For 2023–24, Safe Work Australia is budgeting for an appropriation loss equal to the unappropriated depreciation and amortisation expense of \$0.445 million.

Total revenue is budgeted to be \$24.232 million and total expenses \$24.677 million.

Total assets at the end of 2023–24 are estimated to be \$29.012 million, including cash held by the Official Public Account in the Safe Work Australia special account.

Liabilities at the end of 2023–24 are estimated to be \$9.267 million. The largest liability components are for the lease liability of \$4.160 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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	13,972	14,261	14,545	14,836	15,404
Suppliers	7,067	8,921	9,322	9,456	9,729
Grants	140	140	140	140	140
Depreciation and amortisation (a)	1,564	1,291	1,291	889	889
Finance costs	79	64	47	24	24
Total expenses	22,822	24,677	25,345	25,345	26,186
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	11,146	12,233	12,598	12,926	13,249
Other	60	60	60	60	-
Total own-source revenue	11,206	12,293	12,658	12,986	13,249
Total own-source income	11,206	12,293	12,658	12,986	13,249
Net (cost of)/contribution by services	(11,616)	(12,384)	(12,687)	(12,359)	(12,937)
Revenue from Government	10,843	11,939	12,300	12,621	12,937
Surplus/(deficit) attributable to the Australian Government	(773)	(445)	(387)	262	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(773)	(445)	(387)	262	-
Total comprehensive income/(loss) attributable to the Australian Government	(773)	(445)	(387)	262	-

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

Note: Impact of net cash appropriation arrangements

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Total comprehensive income/(loss)					
- as per statement of Comprehensive Income	(773)	(445)	(387)	262	-
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) (a)	133	133	133	133	133
plus: depreciation/amortisation expenses for ROU assets (b)	1,431	1,158	1,158	756	756
less: lease principal repayments (b)	791	846	904	1,151	-
Net Cash Operating Surplus/(deficit)	-	-	-	-	889

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 (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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	23,321	23,454	23,454	23,454	23,454
Trade and other receivables	598	214	130	130	130
Total financial assets	23,919	23,668	23,584	23,584	23,584
Non-financial assets					
Land and buildings	5,499	4,341	3,183	2,706	1,950
Property, plant and equipment	499	795	1,042	932	1,109
Other non-financial assets	208	208	208	208	208
Total non-financial assets	6,206	5,344	4,433	3,846	3,267
Assets held for sale					
Total assets	30,125	29,012	28,017	27,430	26,851
LIABILITIES					
Payables					
Suppliers	738	628	628	628	628
Other payables	1,100	1,100	1,100	1,100	1,100
Total payables	1,838	1,728	1,728	1,728	1,728
Interest bearing liabilities					
Leases	5,006	4,160	3,256	2,105	2,105
Total interest bearing liabilities	5,006	4,160	3,256	2,105	2,105
Provisions					
Employee provisions	3,379	3,379	3,379	3,379	2,490
Total provisions	3,379	3,379	3,379	3,379	2,490
Total liabilities	10,223	9,267	8,363	7,212	6,323
Net assets	19,902	19,745	19,654	20,218	20,528
EQUITY*					
Parent entity interest					
Contributed equity	6,069	6,357	6,653	6,955	7,265
Reserves	2,207	2,207	2,207	2,207	2,207
Retained surplus (accumulated deficit)	11,626	11,181	10,794	11,056	11,056
Total parent entity interest	19,902	19,745	19,654	20,218	20,528
Total equity	19,902	19,745	19,654	20,218	20,528

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 2023–24)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	11,626	2,207	-	6,069	19,902
Adjusted opening balance	11,626	2,207	-	6,069	19,902
Comprehensive income					
Surplus/(deficit) for the period	(445)	-	-	-	(445)
Total comprehensive income	(445)	-	-	-	(445)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental capital budget	-	-	-	288	288
Sub-total transactions with owners	-	-	-	288	288
Estimated closing balance as at 30 June 2024	11,181	2,207	-	6,357	19,745
Closing balance attributable to the Australian Government	11,181	2,207	-	6,357	19,745

Prepared on Australian Accounting Standards basis.

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

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,843	11,939	12,300	12,621	12,937
Sale of goods and rendering of services	11,146	12,233	12,598	12,926	13,249
Net GST received	1,096	1,127	1,156	1,191	-
Total cash received	23,085	25,299	26,054	26,738	26,186
Cash used					
Employees	13,910	14,261	14,545	14,836	16,293
Suppliers	6,964	8,971	9,262	9,396	9,729
Net GST paid	1,096	1,127	1,156	1,191	-
Interest payments on lease liability	79	64	47	24	24
Other	140	140	140	140	140
Total cash used	22,189	24,563	25,150	25,587	26,186
Net cash from/(used by) operating activities	896	736	904	1,151	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	359	429	380	302	310
Total cash used	359	429	380	302	310
Net cash from/(used by) investing activities	(359)	(429)	(380)	(302)	(310)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6	672	380	302	310
Total cash received	6	672	380	302	310
Cash used					
Principal payments on lease liability	791	846	904	1,151	-
Total cash used	791	846	904	1,151	-
Net cash from/(used by) financing activities	(785)	(174)	(524)	(849)	310
Net increase/(decrease) in cash held	(248)	133	-	-	-
Cash and cash equivalents at the beginning of the reporting period	23,569	23,321	23,454	23,454	23,454
Cash and cash equivalents at the end of the reporting period	23,321	23,454	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)

	2022-23 Estimated actual \$'000	2023-24 Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	262	288	296	302	310
Total new capital appropriations	262	288	296	302	310
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	262	288	296	302	310
Total items	262	288	296	302	310
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	359	429	380	302	310
TOTAL	359	429	380	302	310
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	359	429	380	302	310
Total cash used to acquire assets	359	429	380	302	310

Prepared on Australian Accounting Standards basis.
(a) Includes purchases from current and previous years' DCBs.

Table 3.6: Statement of departmental asset movements (Budget year 2023–24)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 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)
Opening net book balance	5,499	499	5,998
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation ordinary annual services (a)		429	429
Total additions	-	429	429
Other movements			
Depreciation/amortisation expense		(133)	(133)
Depreciation/amortisation on ROU assets	(1,158)		(1,158)
Total other movements	(1,158)	(133)	(1,291)
As at 30 June 2024			
Gross book value	1,566	1,259	2,825
Gross book value - ROU assets	8,064	-	8,064
Accumulated depreciation/ amortisation and impairment	(21)	(464)	(485)
Accumulated depreciation/amortisation and impairment - ROU assets	(5,268)	-	(5,268)
Closing net book balance	4,341	795	5,136

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2023–24 for depreciation/amortisation expenses, DCB or other operational expenses.

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

Safe Work Australia has no income and expenses therefore Table 3.7 is not presented.

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

Safe Work Australia has no assets and liabilities therefore Table 3.8 is not presented.

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

Safe Work Australia has no administered cash flows therefore Table 3.9 is not presented.

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

Safe Work Australia has no administered capital budget therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2023–24)

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

Portfolio glossary

Term	Meaning
Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills No. 3 and No. 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third-party outputs.
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 the intentions of the asset holder.
Forward estimates	A system of rolling three-year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.

Term	Meaning
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</i> replaced the <i>Financial Management and Accountability Act 1997</i> and the <i>Commonwealth Authorities and Companies Act 1997</i> as of 1 July 2014.
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Section 74 Receipts	See net annotated appropriation.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (PGPA Act, s78 and s80). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special accounts can only be established by a written determination of the Finance Minister (s78 of the PGPA Act) or through an Act of Parliament (referred to in s80 of the PGPA Act).
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub category consisting of ongoing special appropriations - the amount appropriated will depend on circumstances specified in the legislation.

Portfolio acronyms

Term	Definition
AASB	Australian Accounting Standards Board
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
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	Office of the 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
NSC	National Skills Commission

Term	Definition
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 scheme
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PBRS	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>