

PORTFOLIO SUPPLEMENTARY ADDITIONAL  
ESTIMATES STATEMENTS 2023–24

APPROPRIATION BILL (NO. 5) 2023–2024  
AND  
APPROPRIATION BILL (NO. 6) 2023–2024

**EMPLOYMENT AND WORKPLACE RELATIONS  
PORTFOLIO**

EXPLANATIONS OF SUPPLEMENTARY ADDITIONAL  
ESTIMATES 2023–24

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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 these Portfolio Supplementary Additional Estimates Statements in support of the additional appropriations sought for the Employment and Workplace Relations Portfolio, through Appropriation Bill (No. 5) 2023-24 and Appropriation Bill (No. 6) 2023-24.

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

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

Yours sincerely

A handwritten signature in blue ink that reads 'Tony Burke'.

**TONY BURKE**

A handwritten signature in blue ink that reads 'Brendan O'Connor'.

**BRENDAN O'CONNOR**

## **Abbreviations and conventions**

The following notations may be used:

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nfp	not for publication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

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

## **Enquiries**

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

A copy of this document can be located on the Australian Government Budget website at: [www.budget.gov.au](http://www.budget.gov.au).

**User guide  
to the  
Portfolio Supplementary  
Additional Estimates  
Statements**



## User guide

The purpose of the 2023–24 Portfolio Supplementary Additional Estimates Statements (PSAES) is to inform Senators, Members of Parliament and the public of the proposed allocation of additional resources to government outcomes by entities within the portfolio.

The PSAES facilitate understanding of the proposed appropriations in Appropriation Bill (No. 5) 2023–2024 and Appropriation Bill (No. 6) 2023–2024. In this sense the PSAES is declared by the Appropriation Acts to be a ‘relevant document’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

Appropriation Bill (No. 5) 2023–2024, which follows on from Appropriation Act (No. 1) tabled at Budget and Appropriation Act (No. 3) tabled at Additional Estimates, will provide additional expenditure authority for the ordinary annual services of government in respect of the 2023–2024 financial year.

Appropriation Bill (No. 6) 2023–2024, which follows on from Appropriation Act (No. 2) tabled at Budget and Appropriation Act (No. 4) tabled at Additional Estimates, will provide additional expenditure authority in respect of the 2023–2024 financial year for capital works and services, payments to or for the states, territories and local government authorities, and new administered outcomes not authorised in specific legislation.





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# **Employment and Workplace Relations Portfolio**

## **Supplementary Additional Estimates Statements**



# Department of Employment and Workplace Relations

## Overview of additional appropriations

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

The 2023–24 Portfolio Supplementary Additional Estimates Statements (PSAES) includes initiatives across employment, skills and workplace relations that deliver on the Government’s vision for a dynamic and inclusive labour market where workers, businesses and communities have the opportunity to thrive. It includes initiatives to improve the employment services system, to support employment services reform, and to grow the skilled workforce to deliver a Future Made in Australia.

The PSAES follow on from the 2023–24 Portfolio Budget Statements and the 2023–24 Portfolio Additional Estimates Statements. Additional funding is appropriated to the department at Supplementary Additional Estimates through Appropriation Bills (No. 5 and No. 6). Details of the estimates and variations since the 2023–24 Additional Estimates are provided in Table 1.2.

The PSAES complements the Employment and Workplace Relations 2024–25 Portfolio Budget Statements, which include further information regarding new initiatives and the department’s strategic direction.

## Entity measures table

Table 1.1 summarises new Government measures taken since the 2023–24 Additional Estimates. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.1: Department of Employment and Workplace Relations 2023–24 Supplementary additional estimates measures**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Receipt measures</b>					
Employment and Workplace Relations – reprioritisation (a)(b)	1.1, 2.1, 3.1				
Administered receipts		(15)	(40)	(40)	(40)
Departmental receipts		-	-	-	-
<b>Total</b>		<b>(15)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
Australian Universities Accord – tertiary education system reforms (b)(c)(d)	2.1, 2.2				
Administered receipts		(2,899)	(13,763)	(9,639)	(10,415)
Departmental receipts		-	-	-	-
<b>Total</b>		<b>(2,899)</b>	<b>(13,763)</b>	<b>(9,639)</b>	<b>(10,415)</b>
<b>Total receipt measures</b>					
Administered		(2,914)	(13,803)	(9,679)	(10,455)
Departmental		-	-	-	-
<b>Total</b>		<b>(2,914)</b>	<b>(13,803)</b>	<b>(9,679)</b>	<b>(10,455)</b>

**Table 1.1: Department of Employment and Workplace Relations 2023–24  
Supplementary additional estimates measures (continued)**

Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Payment measures</b>				
Disability Employment Services Reform (e)(f)	1.1			
Administered payments	-	-	-	-
Departmental payments	167	35,036	28,455	10,725
<b>Total</b>	<b>167</b>	<b>35,036</b>	<b>28,455</b>	<b>10,725</b>
Employment and Workplace Relations – reprioritisation (g)(h)	1.1, 2.1, 3.1			
Administered payments	(7,442)	(14,878)	(12,830)	(12,847)
Departmental payments	(3,558)	22	(397)	(402)
<b>Total</b>	<b>(11,000)</b>	<b>(14,856)</b>	<b>(13,227)</b>	<b>(13,249)</b>
Employment Services Reform (i)	1.1			
Administered payments	(10,241)	(20,255)	(27,145)	(21,309)
Departmental payments	7,315	58,173	30,643	6,922
<b>Total</b>	<b>(2,926)</b>	<b>37,918</b>	<b>3,498</b>	<b>(14,387)</b>
First Nations Prison to Employment Program (j)	1.1			
Administered payments	-	30	7,060	12,240
Departmental payments	27	8,698	12,524	3,635
<b>Total</b>	<b>27</b>	<b>8,728</b>	<b>19,584</b>	<b>15,875</b>
Australian Universities Accord – tertiary education system reforms (c)(k)(l)	2.1, 2.2			
Administered payments	-	-	10,818	16,728
Departmental payments	-	14,032	4,153	4,127
<b>Total</b>	<b>-</b>	<b>14,032</b>	<b>14,971</b>	<b>20,855</b>
Future Made in Australia – Workforce and Trade Partnerships for Renewable Energy Superpower Industries (m)(n)	2.1			
Administered payments	40	8,160	17,371	17,785
Departmental payments	-	6,403	3,381	2,769
<b>Total</b>	<b>40</b>	<b>14,563</b>	<b>20,752</b>	<b>20,554</b>
Housing Support (o)	2.1, 3.1			
Administered payments	-	3,506	(2,494)	-
Departmental payments	241	5,450	5,260	505
<b>Total</b>	<b>241</b>	<b>8,956</b>	<b>2,766</b>	<b>505</b>
Supporting Safety and Responsible Decommissioning in the Offshore Resources Sector (p)(q)	3.1			
Administered payments	-	-	-	-
Departmental payments	266	545	-	-
<b>Total</b>	<b>266</b>	<b>545</b>	<b>-</b>	<b>-</b>

**Table 1.1: Department of Employment and Workplace Relations 2023–24  
Supplementary additional estimates measures (continued)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Total payment measures</b>					
Administered		(17,643)	(23,437)	(7,220)	12,597
Departmental		4,458	128,359	84,019	28,281
<b>Total</b>		<b>(13,185)</b>	<b>104,922</b>	<b>76,799</b>	<b>40,878</b>

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 Budget Statements 2024–25 for measures that have financial impacts from 2024–25 or after.

- (a) This measure has a 2027–28 Administered receipts impact of -\$0.040 million.
- (b) This measure can also be found in the payment measures section.
- (c) The measure titled *Australian Universities Accord – tertiary education system reforms* is a Cross Portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (d) This measure has a 2027–28 Administered receipts impact of -\$10.511 million.
- (e) The lead entity for measure titled *Disability Employment Services Reform* is the Department of Social Services. The full measure description and package details appear in Budget Paper No. 2 under the Social Services portfolio.
- (f) This measure has a 2027–28 Departmental payment impact of \$1.110 million. This measure also includes \$0.152 million, \$28.082 million, \$21.478 million and \$8.175 million in capital funding in 2023–24, 2024–25, 2025–26 and 2026–27 respectively.
- (g) This measure also has a 2027–28 Administered payment impact of -\$12.869 million and a Departmental payment impact of -\$0.407 million, with a total impact of -\$13.276 million.
- (h) This measure can also be found in the receipt measures section.
- (i) This measure has a 2027–28 Administered payment impact of -\$32.005 million and a Departmental payment impact of \$2.832 million, with a total impact of -\$29.173 million. This measure also includes \$0.008 million, \$28.030 million and \$1.682 million in capital funding in 2023–24, 2024–25 and 2025–26 respectively.
- (j) This measure has a 2027–28 Administered payment impact of \$12.504 million and a Departmental payment impact of \$3.009 million, with a total impact of \$15.513 million.
- (k) This measure also has a 2027–28 Administered payment impact of \$18.669 million and a Departmental payment impact of \$4.230 million, with a total impact of \$22.899 million.
- (l) This measure can also be found in the receipt measures section.
- (m) The measure titled *Future Made in Australia – Workforce and Trade Partnerships for Renewable Energy Superpower Industries* is a Cross Portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (n) This measure has a 2027–28 Administered payment impact of \$8.679 million and a Departmental payment impact of \$2.018 million, with a total impact of \$10.697 million.
- (o) The measure titled *Housing Support* is a Cross Portfolio measure. The full measure description and package details appear in Budget Paper No. 2 under Cross Portfolio.
- (p) The lead entity for measure titled *Supporting Safety and Responsible Decommissioning in the Offshore Resources Sector* is the Department of Industry, Science and Resources. The full measure description and package details appear in Budget Paper No. 2 under the Industry, Science and Resources portfolio.
- (q) This includes funds provided for by the Government prior to 2024–25 Budget.



## Supplementary additional estimates and variations

The following table details the changes to the resourcing for the Department of Employment and Workplace Relations at Supplementary Additional Estimates, by outcome. The following table details the estimates and variations resulting from new measures and any other variations (if applicable) since the 2023–24 Additional Estimates in Appropriation Bills (No. 5 and No. 6).

**Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Employment and Workplace Relations – reprioritisation	1.1	-	(10,505)	(10,676)	(10,676)
Employment Services Reform	1.1	(10,241)	(20,255)	(27,145)	(21,309)
First Nations Prison to Employment Program	1.1	-	30	7,060	12,240
<b>Movement of Funds</b>					
(net increase)	1.1	-	5,320	-	-
(net decrease)	1.1	(5,320)	-	-	-
<b>Changes in Parameters</b>					
(net increase)	1.1	460	1,840	2,184	2,209
(net decrease)	1.1	(3,389)	(19,478)	(27,733)	(14,206)
<b>Other Variations</b>					
(net increase)	1.1	15,749	67,646	29,219	23,685
(net decrease)	1.1	(20,128)	-	(4,578)	(16,033)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>(22,869)</b>	<b>24,598</b>	<b>(31,669)</b>	<b>(24,090)</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Employment and Workplace Relations – reprioritisation	1.1	(3,558)	22	(397)	(402)
Employment Services Reform	1.1	7,315	58,173	30,643	6,922
First Nations Prison to Employment Program	1.1	27	8,698	12,524	3,635
Disability Employment Services Reform	1.1	167	35,036	28,455	10,725
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>3,951</b>	<b>101,929</b>	<b>71,225</b>	<b>20,880</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>(18,918)</b>	<b>126,527</b>	<b>39,556</b>	<b>(3,210)</b>

**Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations (continued)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Employment and Workplace Relations – reprioritisation	2.1	(6,199)	(2,171)	(2,194)	(2,211)
Australian Universities Accord – tertiary education system reforms	2.1, 2.2	(2,899)	(13,763)	1,179	6,313
Future Made in Australia – Workforce and Trade Partnerships for Renewable Energy Superpower Industries	2.1	40	8,160	17,371	17,785
Housing Support	2.1	-	(2,494)	(2,494)	-
<b>Movement of Funds</b>					
(net increase)	2.1	-	36,379	5,920	-
(net decrease)	2.1	(46,899)	-	-	-
<b>Other Variations</b>					
(net increase)	2.1	26,307	22,182	12,787	22,592
(net decrease)	2.1	(182)	(2,540)	(6,478)	(6,151)
<b>Special appropriations (including Special Accounts)</b>					
<b>Changes in Parameters</b>					
(net increase)	2.1, 2.2	1,332	3,276	3,428	3,647
(net decrease)	2.1, 2.2	-	(37)	-	-
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>(28,500)</b>	<b>48,992</b>	<b>29,519</b>	<b>41,975</b>
<b>Outcome 2 Departmental</b>					
<b>Annual appropriations</b>					
Australian Universities Accord – tertiary education system reforms	2.1, 2.2	-	14,032	4,153	4,127
Future Made in Australia – Workforce and Trade Partnerships for Renewable Energy Superpower Industries	2.1	-	6,403	3,381	2,769
Housing Support	2.1	-	2,182	1,558	505
<b>Other Variations</b>					
(net increase)	2.1	10,304	14,670	-	403
(net decrease)	2.1	(11,900)	-	(1,021)	-
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>(1,596)</b>	<b>37,287</b>	<b>8,071</b>	<b>7,804</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>(30,096)</b>	<b>86,279</b>	<b>37,590</b>	<b>49,779</b>

**Table 1.2: Supplementary additional estimates and variations to outcomes from measures and other variations (continued)**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
<b>Outcome 3</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
Employment and Workplace Relations – reprioritisation	3.1	(1,258)	(2,242)	-	-
Housing Support	3.1	-	6,000	-	-
<b>Movement of Funds</b>					
(net increase)	3.1	-	1,140	-	-
(net decrease)	3.1	(1,140)	-	-	-
<b>Special appropriations</b>					
<b>Other Variations</b>					
(net increase)	3.1, 3.2	11,596	29,062	29,335	29,196
(net decrease)		-	-	-	-
<b>Net impact on appropriations for Outcome 3 (administered)</b>		<b>9,198</b>	<b>33,960</b>	<b>29,335</b>	<b>29,196</b>
<b>Outcome 3</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Housing Support	3.1	241	3,268	3,702	-
Supporting Safety and Responsible Decommissioning in the Offshore Resources Sector	3.1	266	545	-	-
<b>Net impact on appropriations for Outcome 3 (departmental)</b>		<b>507</b>	<b>3,813</b>	<b>3,702</b>	<b>-</b>
<b>Total net impact on appropriations for Outcome 3</b>		<b>9,705</b>	<b>37,773</b>	<b>33,037</b>	<b>29,196</b>

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

The following tables detail the Supplementary Additional Estimates sought for the Department of Employment and Workplace Relations through Appropriation Bills (No. 5 and No. 6).

**Table 1.3: Appropriation Bill (No. 5) 2023–2024**

	2022-23 <i>Available</i>	2023-24 Budget	2023-24 Revised	Supplementary Additional Estimates	Supplementary Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered items (a)</b>					
<b>Outcome 1</b>					
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	1,902,330	1,917,786	1,933,998	16,212	-
<b>Outcome 2</b>					
Promote growth in economic productivity and social wellbeing through access to quality skills and training	4,198,979	2,597,292	2,623,457	26,165	-
<b>Outcome 3</b>					
Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces	47,264	74,328	74,376	48	-
<b>Total administered</b>	<b>6,148,573</b>	<b>4,589,406</b>	<b>4,631,831</b>	<b>42,425</b>	<b>-</b>

**Table 1.3: Appropriation Bill (No. 5) 2023–2024 (continued)**

	2022-23 Available	2023-24 Budget	2023-24 Revised	Supplementary Additional Estimates	Supplementary Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental programs (b)</b>					
<b>Outcome 1</b>					
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	405,795	406,462	413,970	7,508	-
<b>Outcome 2</b>					
Promote growth in economic productivity and social wellbeing through access to quality skills and training	276,924	300,504	310,808	10,304	-
<b>Outcome 3</b>					
Facilitate jobs growth, including secure work through policies and programs that promote fair, productive and safe workplaces	63,567	76,982	77,489	507	-
<b>Total departmental</b>	<b>746,286</b>	<b>783,948</b>	<b>802,267</b>	<b>18,319</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>6,894,859</b>	<b>5,373,354</b>	<b>5,434,098</b>	<b>60,744</b>	<b>-</b>

Note 1: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Note 2: Departmental Capital Budgets (DCBs) are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts. The 2023–24 Supplementary Additional Estimates Appropriation Bill No. 5 included a DCB component of \$0.089 million.

- (a) The 2023–24 Budget excludes \$138.608 million subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (b) The 2023–24 Budget excludes \$11.900 million subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.

**Table 1.4: Appropriation Bill (No. 6) 2023–2024**

	2022-23 <i>Available</i>	2023-24 Budget	2023-24 Revised	Supplementary Additional Estimates	Supplementary Additional Estimates Reduction
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Non-operating</b>					
Equity injections (a)	43,502	43,163	43,323	-	-
Disability Employment Services Reform	-	-	-	152	-
Employment Services Reform	-	-	-	8	-
<b>Total non-operating</b>	<b>43,502</b>	<b>43,163</b>	<b>43,323</b>	<b>160</b>	<b>-</b>
<b>Total other services</b>	<b>43,502</b>	<b>43,163</b>	<b>43,323</b>	<b>160</b>	<b>-</b>

Note: 2022–23 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

(a) The 2023–24 Budget excludes \$3.717 million subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.

# Glossary

<b>Term</b>	<b>Meaning</b>
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 have 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.
Liabilities	Liabilities represents 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> (PGPA Act) 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.



# Acronyms

<b>Term</b>	<b>Definition</b>
AASB	Australian Accounting Standards Board
ASQA	Australian Skills Quality Authority
ASSEA	Asbestos and Silica Safety and Eradication Agency (previously ASEA)
CBMS	Central Budget Management System
CCE	Corporate Commonwealth entities
CDAB	Collection Development and Acquisition Budget
Coal LSL	Coal Mining Industry (Long Service Leave Funding) Corporation
COPE	Commonwealth own-purpose expense
CRF	Consolidated Revenue Fund
DCB	Departmental Capital Budget
DEWR	Department of Employment and Workplace Relations
Fair Work Act	<i>Fair Work Act 2009</i>
FWC	Fair Work Commission
GST	Goods and Services Tax
JSA	Jobs and Skills Australia
MP	Member of Parliament
MYEFO	Mid-Year Economic and Fiscal Outlook
OFWO	Office of the Fair Work Ombudsman
OPA	Official Public Account
PAES	Portfolio Additional Estimates Statements
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PSAES	Portfolio Supplementary Additional Estimates Statements
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
SOETM	Services for Other Entities and Trust Moneys
SRCC	Safety, Rehabilitation and Compensation Commission
SWA	Safe Work Australia
WHS	Work health and safety