

**DEPARTMENT OF JOBS AND  
SMALL BUSINESS**

**ENTITY RESOURCES AND PLANNED  
PERFORMANCE**



# DEPARTMENT OF JOBS AND SMALL BUSINESS

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# DEPARTMENT OF JOBS AND SMALL BUSINESS

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

Employment is central to national economic strength and wellbeing. By providing advice and delivering programs to improve the performance of labour markets, the Department of Jobs and Small Business stimulates stronger job growth, helps job seekers into work, promotes safe, fair and productive workplaces, and supports small and family businesses.

The Department's name was changed from the Department of Employment to the Department of Jobs and Small Business as a result of Administrative Arrangements introduced on 20 December 2017. As part of the changes, the Department has gained small business and regulatory policy functions.

The Department has two Outcomes:

- Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workforce participation.
- Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.

To achieve these outcomes, the major priorities for 2018-19 include:

- delivering efficient and effective employment services, helping more job seekers find and keep a job, through the continued implementation of jobactive
- implementing initiatives to support Australians, particularly in regional areas or experiencing unique challenges due to large-scale industry changes, and provide them with a better chance of securing future job opportunities as technology transforms the economy
- providing mature age Australians with opportunities to contribute to the workforce, share their skills and insights with younger workers and continue to benefit from the economic and social wellbeing of having a job
- supporting local solutions for jobs creation in regional areas through a targeted grant program to help stimulate communities to deliver tailored local employment solutions
- encouraging entrepreneurship and self-employment, particularly to support opportunities for mature age Australians, and providing nationally-accredited training, mentoring and business advice

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- administering payments and recovery activities under the Fair Entitlements Guarantee which assists workers who have unpaid employment entitlements when they are made redundant by the liquidation or bankruptcy of their employer
- working cooperatively with our portfolio agencies to ensure a fair, productive, flexible and safe national workplace relations system
- supporting small and family business and enterprise development, and ensuring that small business interests are considered in national economic reform
- promoting safer workplaces in the building and construction industry through the Australian Government Building and Construction WHS Accreditation Scheme which provides mandated accreditation requirements for companies to undertake most Commonwealth-funded building and construction projects
- contributing to higher productivity through implementation of national approaches to workplace health and safety and workers' compensation laws, as well as advising government on reforms to improve the Comcare and Seacare workers' compensation schemes
- engaging with relevant international forums and advising on policies and programs to promote Australia's national interests and inform domestic policies, and
- contributing to the government's deregulation agenda by reducing unnecessary compliance burdens.

Further information about the activities of the Department of Jobs and Small Business can be found at [www.jobs.gov.au](http://www.jobs.gov.au) and in the Department of Jobs and Small Business corporate plan.

Budget measures for 2018–19 for the Department are presented in Table 1.2.

## **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 *Budget Paper No. 4 – Agency Resourcing*.

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

**Table 1.1: Department of Jobs and Small Business resource statement—Budget estimates for 2018–19 as at Budget, May 2018**

	2017–18 <i>Estimated actual</i> \$'000	2018–19 Estimate \$'000
<b>Departmental</b>		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available	129,326	127,897
Departmental appropriation (b)	310,830	318,215
s74 Retained revenue receipts (c)	52,677	53,329
Departmental Capital Budget (d)	31,306	24,450
Annual appropriations—other services—non-operating (e)		
Equity injection	40,349	16,390
Total departmental annual appropriations	<u>564,488</u>	<u>540,281</u>
<b>Total departmental resourcing</b>	<b>564,488</b>	<b>540,281</b>
<b>Administered</b>		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available	-	-
Outcome 1	1,685,365	1,623,942
Outcome 2	38,217	38,884
Payments to corporate entities (f)	6,020	5,989
Total administered annual appropriations	<u>1,729,602</u>	<u>1,668,815</u>
<b>Special Appropriations</b>		
<b>Special Appropriations limited by criteria/entitlement</b>		
<i>Public Governance, Performance and Accountability Act 2013—s77</i>	30	30
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	143,670	113,150
<i>Safety, Rehabilitation and Compensation Act 1988</i>	30,697	31,227
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	24,675	29,309
<i>Fair Entitlements Guarantee Act 2012</i>	204,587	220,716
Total administered annual appropriations	<u>403,659</u>	<u>394,432</u>
<i>less payments to corporate entities from annual/special appropriations</i>	6,020	5,989
<b>Total administered resourcing</b>	<b>2,127,241</b>	<b>2,057,258</b>
<b>Total resourcing for Department of Jobs and Small Business</b>	<b>2,691,729</b>	<b>2,597,539</b>
	2017–18	2018–19
<b>Average staffing level (number)</b>	<u>1,965</u>	<u>1,952</u>

Prepared on a resourcing (that is, appropriations available) basis.

Please note: All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

- (a) Appropriation Bill (No.1) 2018–19.
- (b) Excludes Departmental Capital Budget (DCB).
- (c) Estimated retained 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 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No.2) 2018–19.
- (f) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.



**Table 1.1: Department of Jobs and Small Business resource statement—Budget estimates for 2018–19 as at Budget May 2018 (continued)**

**Third party payments from and on behalf of other entities**

	<i>2017–18 Estimated actual \$'000</i>	2018–19 Estimate \$'000
Payments made by other entities on behalf of Department of Jobs and Small Business (disclosed above)	30,016	30,000
Receipts received from other entities for the provision of services (disclosed above in s74 Retained revenue receipts section above)	52,677	53,329
Payments made to corporate entities within the Portfolio Comcare (Annual Appropriation Bill 1)	6,020	5,989

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Department of Jobs and Small Business are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2018–19 Budget measures**  
**Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Expense measures</b>						
Better Targeting of Assistance to Support Jobseekers — amendment (a)	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Community Development Program — reform (b)	1.1					
Administered expenses		-	446	470	340	335
Departmental expenses		-	4,666	1,201	692	272
<b>Total</b>		-	<b>5,112</b>	<b>1,671</b>	<b>1,032</b>	<b>607</b>
Disability Support Pension — aligning suspension periods for imprisoned recipients (c)	1.1					
Administered expenses		-	8	66	140	197
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>8</b>	<b>66</b>	<b>140</b>	<b>197</b>
Encouraging Self-Sufficiency for Newly Arrived Migrants — extension (c)	1.1					
Administered expenses		-	-	-	-	(5,181)
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	<b>(5,181)</b>
More Choices for a Longer Life — jobs and skills for mature age Australians (d)	1.1					
Administered expenses		-	14,222	15,033	6,117	4,927
Departmental expenses		-	3,772	2,097	985	-
<b>Total</b>		-	<b>17,994</b>	<b>17,130</b>	<b>7,102</b>	<b>4,927</b>
Online Employment Services Trial (e)	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Protecting Your Super Package — changes to insurance in superannuation (f)	1.1					
Administered expenses		-	-	377	1,683	2,969
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	<b>377</b>	<b>1,683</b>	<b>2,969</b>
Regional Employment Trials Program — establishment	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	2,753	1,718	234	-
<b>Total</b>		-	<b>2,753</b>	<b>1,718</b>	<b>234</b>	-

**Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO) (continued)**

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Streamlining Services for Refugees	1.1					
Administered expenses		-	(5,385)	(17,351)	(22,347)	(26,242)
Departmental expenses		-	66	-	-	-
<b>Total</b>		-	<b>(5,319)</b>	<b>(17,351)</b>	<b>(22,347)</b>	<b>(26,242)</b>
Transition to Work — additional places	1.1					
Administered expenses		-	10,393	(1,328)	(10,728)	(19,008)
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>10,393</b>	<b>(1,328)</b>	<b>(10,728)</b>	<b>(19,008)</b>
Youth Employment Body — establishment	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Total expense measures</b>	1.1					
Administered		-	19,684	(2,733)	(24,795)	(42,003)
Departmental		-	11,257	5,016	1,911	272
<b>Total</b>		-	<b>30,941</b>	<b>2,283</b>	<b>(22,884)</b>	<b>(41,731)</b>
<b>Capital measures</b>						
Community Development Program — reform (b)	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	8,015	-	-	-
<b>Total</b>		-	<b>8,015</b>	-	-	-
More Choices for a Longer Life — jobs and skills for mature age Australians (d)	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	3,294	-	-	-
<b>Total</b>		-	<b>3,294</b>	-	-	-
Regional Employment Trials Program — establishment	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	345	-	-	-
<b>Total</b>		-	<b>345</b>	-	-	-
Streamlining Services for Refugees	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	372	-	-	-
<b>Total</b>		-	<b>372</b>	-	-	-
<b>Total capital measures</b>						
Administered		-	-	-	-	-
Departmental		-	12,026	-	-	-
<b>Total</b>		-	<b>12,026</b>	-	-	-

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

- (a) The full measure description and package details appear in *Budget Paper No. 2* under the Jobs and Innovation portfolio.
- (b) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in *Budget Paper No. 2* under the Prime Minister and Cabinet portfolio.
- (c) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in *Budget Paper No. 2* under the Social Services portfolio.

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- (d) Refer to the Jobs and Small Business 2017–18 Portfolio Supplementary Additional Estimates Statements for 2017–18 financial year, and to the 2018–19 *Budget Paper No. 2* for the full measure impact.
- (e) Measure relates to decision made post MYEFO and published in Table 1.2 of the Jobs and Small Business 2017–18 Portfolio Additional Estimates Statements as measure title *Digital Employment Services — Pilot*.
- (f) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in *Budget Paper No. 2* under the Treasury portfolio.

**Part 2: Other measures not previously reported in a portfolio statement**

The Department has no other measures not previously reported in a portfolio statement. For this reason Part 2 of 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 enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria 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 an entity's complete performance story.

The most recent corporate plan for the Department of Jobs and Small Business can be found at [www.jobs.gov.au/about-department](http://www.jobs.gov.au/about-department).

The most recent annual performance statement can be found at: [www.jobs.gov.au/annual-report-2016-17/part-3-annual-performance-statement](http://www.jobs.gov.au/annual-report-2016-17/part-3-annual-performance-statement).

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workforce participation.**

### Linked programs

<b>Department of Human Services</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.1 – Services to the Community – Social Security and Welfare</li></ul>
<b>Contribution to Outcome 1 made by linked program</b> <p>The Department of Human Services makes payments on behalf of the Department of Jobs and Small Business.</p>
<b>Department of Social Services</b>
<b>Programs</b> <ul style="list-style-type: none"><li>• Program 1.10 – Working Age Payments</li></ul>
<b>Contribution to Outcome 1 made by linked program</b> <p>The jobactive program is closely linked to the Social Services portfolio through providing means in which job seekers receiving working age income support can meet their mutual obligation requirements and also providing services to help those job seekers to find work.</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 employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workforce participation.**

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 1.1: Employment Services</b>					
Administered expenses					
jobactive	1,537,326	1,369,674	1,276,403	1,261,753	1,278,052
Empowering YOUTH Initiatives	17,600	5,050	50	-	-
Entrepreneurship Facilitators	-	2,733	5,027	5,027	4,927
Job Commitment Bonus	16	-	-	-	-
Jobs Communication Campaign	6,000	14,000	7,810	-	-
ParentsNext	21,567	84,702	86,206	90,131	89,977
Regional Employment Trials	-	6,472	6,871	-	-
Seasonal Worker Programme	1,724	-	-	-	-
Skills and Training Incentive	-	3,598	6,535	3,190	-
Time to Work	616	3,257	3,257	3,401	-
Transition to Work	101,108	135,048	136,938	137,981	137,127
<b>Administered total</b>	<b>1,685,957</b>	<b>1,624,534</b>	<b>1,529,097</b>	<b>1,501,483</b>	<b>1,510,083</b>
<b>Total expenses for Program 1.1</b>	<b>1,685,957</b>	<b>1,624,534</b>	<b>1,529,097</b>	<b>1,501,483</b>	<b>1,510,083</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,685,957	1,624,534	1,529,097	1,501,483	1,510,083
<b>Administered total</b>	<b>1,685,957</b>	<b>1,624,534</b>	<b>1,529,097</b>	<b>1,501,483</b>	<b>1,510,083</b>
Departmental expenses					
Departmental appropriation	231,447	235,505	224,679	220,580	219,492
s74 retained revenue receipts (a)	39,508	39,996	34,456	34,206	34,206
Expenses not requiring appropriation in the Budget year (b)	28,965	33,342	32,494	30,650	29,407
<b>Departmental total</b>	<b>299,920</b>	<b>308,843</b>	<b>291,629</b>	<b>285,436</b>	<b>283,105</b>
<b>Total expenses for Outcome 1</b>	<b>1,985,877</b>	<b>1,933,377</b>	<b>1,820,726</b>	<b>1,786,919</b>	<b>1,793,188</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	1,495	1,468			

(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.

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 criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2018–19 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</b>	
<b>Program 1.1—Employment services</b>	
The Australian Government’s employment services system has four key objectives. These are to: help job seekers to find and keep a job, help job seekers move from welfare to work, help job seekers meet their mutual obligations, and that employment services providers deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.	
<b>Purpose</b>	Our role is to deliver policies and programs that foster safe, fair and productive workplaces of all sizes, assisting job seekers to find work and small businesses to grow. <sup>1</sup>
<b>Delivery</b>	<p>jobactive services include:</p> <ul style="list-style-type: none"> <li>• assisting job seekers to find and keep a job and ensuring employers are provided with job seekers who meet their business needs</li> <li>• Work for the Dole and the National Work Experience Programme which provide work-like activities for job seekers to help build skills, confidence and experience to improve their job prospects and develop their employability skills</li> <li>• New Enterprise Incentive Scheme which encourages entrepreneurship and self-employment through providing nationally accredited training, mentoring and business advice to assist participants to start and manage their own small businesses, and</li> <li>• Harvest Labour Services and the National Harvest Labour Information Service which connect workers with employers in harvesting areas across Australia.</li> </ul> <p>From 1 July 2018 the Online Employment Services Trial will test an online self-service platform that will activate and support job seekers to find work. The trial will involve 5,000 job-ready people a year for two years. The pilot will be offered to new job seekers registering for jobactive who are job-ready and do not require any specialised assistance.</p> <p>The Time to Work Employment Service provides in-prison employment services to Aboriginal and Torres Strait Islander prisoners. This ensures access to support they need upon release to better prepare them to find employment and reintegrate back into the community.</p> <p>The two-year Seasonal Work Incentives for Job Seekers Trial supports employers to meet their seasonal labour needs by encouraging job seekers in employment services to undertake eligible seasonal horticultural work.</p> <p>Transition to Work provides intensive, pre-employment support to improve the work-readiness of young people and help them into work (including apprenticeships and traineeships) or education. From 1 July 2018, funding will be demand-driven.</p> <p>The Youth Jobs PaTH for young job seekers under 25 years of age supports young people to gain the skills and work experience they need to get and keep a job. This pathway has three elements:</p> <ul style="list-style-type: none"> <li>• Prepare: Employability Skills Training to enhance young people’s basic employability skills.</li> <li>• Trial: Up to 30,000 intern placements each year for young people to help them</li> </ul>

<sup>1</sup> Refers to the updated purpose statement that will be reflected in the 2018–19 Corporate Plan.



<p><b>Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</b></p>		
<p><b>Program 1.1—Employment services</b></p> <p>The Australian Government’s employment services system has four key objectives. These are to: help job seekers to find and keep a job, help job seekers move from welfare to work, help job seekers meet their mutual obligations, and that employment services providers deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.</p>		
	<p>gain real work experience in Australian businesses and demonstrate their skills to potential employers.</p> <ul style="list-style-type: none"> <li>• Hire: Provides a Youth Bonus wage subsidy of up to \$10,000 paid over six months to employers who hire young job seekers aged 15–24 years of age with barriers to employment. A wage subsidy of up to \$6,500 is also available for the most job-ready young job seekers.</li> </ul> <p>Empowering YOUth Initiatives support new, innovative approaches to help long-term unemployed young people aged 15 to 24 years to improve their skills and move toward sustainable employment.</p> <p>ParentsNext helps eligible parents to plan and prepare for employment by the time their youngest child reaches school age. ParentsNext providers work with parents to help them to identify their education and employment goals, develop a pathway to achieve their goals, and link them to activities and services in the local community.</p> <p>The Career Transition Assistance Program helps mature age job seekers become more competitive in their local labour market. It will be rolled out nationally and eligibility expanded from July 2019.</p> <p>The Launch into Work Program trials pre-employment projects that provide training, mentoring, work experience and guaranteed employment to all participants who successfully complete the project. Projects select job seekers based on their values and attributes and train them for specific roles within a business and/or industry.</p> <p>From 1 July 2018, up to 10 Pathway to Work pilots will assist people looking for work, particularly those facing barriers such as mature age Australians, to prepare and train for vacancies in specific industries.</p> <p>The Stronger Transitions package supports workers who are to be retrenched, or have been retrenched, to transition into new jobs. The package will operate in five regions impacted by structural change.</p> <p>The More Choices for a Longer Life Package introduces a new Skills and Training Incentive, 20 additional Entrepreneurship Facilitators in selected locations, a range of Job Change initiatives to help older Australians facing retrenchment, a Collaborative Partnership on Mature Age Employment, and new funding arrangements for wage subsidies to ensure they continue to be available to employers to encourage them to hire disadvantaged Australians.</p>	
<p><b>Performance information</b></p>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	Help job seekers find and keep a job	<ul style="list-style-type: none"> <li>• Count of job placements (overall): 380,000 <b>Assessment:</b> Forecast achievement is not on track</li> <li>• Count of job placements (Indigenous): 38,000 <b>Assessment:</b> Forecast achievement is not on track<sup>1</sup></li> </ul>

<sup>1</sup> To drive improvement in Indigenous employment outcomes, the jobactive deed includes specific Indigenous performance measures in the jobactive Star Ratings. A specific measure for sustained (26 week) employment for Indigenous job seekers, and the Indigenous Outcomes Incentive, based on a comparison of outcome rates for Indigenous job seekers with the rates for non-Indigenous job seekers on a like-for-like basis.

<p><b>Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</b></p>		
<p><b>Program 1.1—Employment services</b></p> <p>The Australian Government’s employment services system has four key objectives. These are to: help job seekers to find and keep a job, help job seekers move from welfare to work, help job seekers meet their mutual obligations, and that employment services providers deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.</p>		
		<ul style="list-style-type: none"> <li>• Proportion of job placements sustained to 4 weeks (overall): 55% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of job placements sustained to 4 weeks (Indigenous): 55% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of job placements sustained to 12 weeks (overall): 45% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of job placements sustained to 12 weeks (Indigenous): 45% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of job placements sustained to 26 weeks (overall): 25% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of job placements sustained to 26 weeks (Indigenous): 25% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of job seekers employed three months following participation in employment services Stream A: 55% Stream B: 35% Stream C: 25% Overall: 45% <b>Assessment:</b> Forecast achievement is on track</li> </ul>
	Help job seekers move from welfare to work	<ul style="list-style-type: none"> <li>• Proportion of job seekers moving off income support, or with reduced reliance on income support, six months after participation in jobactive: 40% <b>Assessment:</b> Forecast achievement is on track</li> </ul>
	Help job seekers meet their mutual obligations	<ul style="list-style-type: none"> <li>• Proportion of Work for the Dole participants who report increased motivation to find a job: 75% <b>Assessment:</b> Forecast achievement is on track</li> <li>• Proportion of Provider appointments attended: 90% <b>Assessment:</b> Forecast achievement is not on track</li> <li>• Proportion of job seekers (with Mutual Obligation requirements) who are actively looking for work: 95% <b>Assessment:</b> Forecast achievement on track</li> </ul>

<p><b>Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</b></p>		
<p><b>Program 1.1—Employment services</b></p> <p>The Australian Government’s employment services system has four key objectives. These are to: help job seekers to find and keep a job, help job seekers move from welfare to work, help job seekers meet their mutual obligations, and that employment services providers deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.</p>		
	<p>jobactive organisations deliver quality services</p>	<ul style="list-style-type: none"> <li>Proportion of employers satisfied with the assistance provided by a jobactive organisation: 80% <b>Assessment:</b> Forecast achievement is on track</li> <li>Proportion of jobactive providers that meet their service level requirements: 80% <b>Assessment:</b> Forecast achievement is on track</li> </ul>
	<p>jobactive—overall program performance</p>	<ul style="list-style-type: none"> <li>\$2,500 cost per employment outcome <b>Assessment:</b> Forecast achievement is on track</li> </ul>
	<p>Help young people move into work or education (Transition to Work)<sup>1</sup></p>	<ul style="list-style-type: none"> <li>Proportion of placements sustained to a 12 week Employment or Hybrid Outcome, or a 26 week Education Outcome: 65% <b>Assessment:</b> Forecast achievement is on track</li> <li>Proportion of placements that are converted to Sustainability Outcomes: 40% <b>Assessment:</b> Forecast achievement is on track</li> <li>Proportion of Transition to Work participants moving off income support, with reduced reliance on income support, or on to Youth Allowance (student) six months after participation in the service: 30% <b>Assessment:</b> Forecast achievement is on track</li> </ul>
2018–19	<p>Help job seekers find and keep a job</p>	<ul style="list-style-type: none"> <li>Proportion of job placements sustained to 26 weeks (overall): 30%</li> <li>Proportion of job placements sustained to 26 weeks (Indigenous): 30%</li> <li>Proportion of job seekers employed three months after accessing jobactive services (some will still be accessing jobactive and some will have exited) <ul style="list-style-type: none"> <li>Stream A 55%</li> <li>Stream B 40%</li> <li>Stream C 25%</li> <li>Overall 45%</li> </ul> </li> </ul>

<sup>1</sup> The targets for this performance measure were updated from the 2017–18 Portfolio Budget Statements in the Department of Jobs and Small Business 2017–18 Corporate Plan.

<b>Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</b>		
<b>Program 1.1—Employment services</b>		
The Australian Government’s employment services system has four key objectives. These are to: help job seekers to find and keep a job, help job seekers move from welfare to work, help job seekers meet their mutual obligations, and that employment services providers deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.		
	Help job seekers move from welfare to work	<ul style="list-style-type: none"> <li>Proportion of job seekers moving off income support, or with reduced reliance on income support, six months after participation in jobactive: 40%</li> </ul>
	Help job seekers meet their mutual obligations	<ul style="list-style-type: none"> <li>Proportion of Work for the Dole participants who report increased motivation to find a job: 75%</li> <li>Proportion of Provider appointments attended: 90%</li> <li>Proportion of job seekers (with Mutual Obligation requirements) who are actively looking for work: 98%</li> </ul>
	jobactive providers deliver quality services	<ul style="list-style-type: none"> <li>Proportion of employers satisfied with the assistance provided by a jobactive organisation: 80%</li> <li>Proportion of assessed commitments met by jobactive providers: 80%</li> </ul>
	jobactive—overall program measure	<ul style="list-style-type: none"> <li>Cost per employment outcome: \$2,500</li> </ul>
	New Enterprise Incentive Scheme (NEIS)—help people to create their own job through self-employment	<ul style="list-style-type: none"> <li>Proportion of NEIS participants off income support or working 20 hours per week three months after participating in and exiting NEIS: 68%</li> </ul>
	ParentsNext—support parents to build their work readiness	<ul style="list-style-type: none"> <li>Proportion of ParentsNext participants who are in a current activity: 80%</li> </ul>
	Transition to Work—help young people move into work or education	<ul style="list-style-type: none"> <li>Proportion of placements sustained to a 12 week Employment or Hybrid Outcome, or a 26 week Education Outcome: 65%</li> <li>Proportion of placements that are converted to Sustainability Outcomes: 40%</li> <li>Proportion of Transition to Work participants moving off income support, with reduced reliance on income support, or on to Youth Allowance (student) six months after participation in the service: 30%</li> </ul>
	Time to Work Employment Service	<ul style="list-style-type: none"> <li>Proportion of eligible prisoners that participate in the service: 50%</li> <li>Proportion of participants that complete a facilitated transfer from their in-prison service provider to their post-release employment service provider: 60%</li> </ul>
2019–20 and beyond	As per 2018–19	As per 2018–19

**Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.**

**Program 1.1—Employment services**

The Australian Government’s employment services system has four key objectives. These are to: help job seekers to find and keep a job, help job seekers move from welfare to work, help job seekers meet their mutual obligations, and that employment services providers deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.

**Material changes to Program 1.1 resulting from the following measures:**

- More Choices for a Longer Life — jobs and skills for mature age Australians
- Regional Employment Trials Program—establishment
- Streamlining Services for Refugees

(a) On track means that the Department is either meeting the year to date benchmark or within 5 per cent of meeting it.

## 2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

**Outcome 2: Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.**

### Program changes

**Figure 2: Changes to the program structure for Outcome 2 since the last Portfolio Budget Statement**

Program No.	Program title	Description of change
2.3	Small Business Support	New program created for small business functions transferred to the department following the AAO of 20 December 2017.

### 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**

<b>Outcome 2: Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b>					
	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 2.1: Workplace Support</b>					
Administered expenses					
Fair Entitlements Guarantee	20,051	19,222	11,802	11,953	12,106
General Employee Entitlements and Redundancy Scheme	18	-	-	-	-
International Labour Organization Subscription	11,822	11,955	12,068	12,253	12,630
Protected Action Ballots Scheme	1,600	1,600	1,600	1,600	1,600
Special appropriations					
<i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i>	143,670	113,150	154,618	154,618	154,618
<i>Fair Entitlements Guarantee Act 2012</i>	204,637	220,766	219,370	216,642	218,401
<b>Administered total</b>	<b>381,798</b>	<b>366,693</b>	<b>399,458</b>	<b>397,066</b>	<b>399,355</b>
<b>Total expenses for Program 2.1</b>	<b>381,798</b>	<b>366,693</b>	<b>399,458</b>	<b>397,066</b>	<b>399,355</b>

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**Table 2.2.1: Budgeted expenses for Outcome 2 (continued)**

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 2.2: Workers' Compensation Payments</b>					
Administered expenses					
Comcare	6,020	5,989	5,995	6,034	6,069
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	24,675	29,309	27,126	28,137	28,837
<i>Safety, Rehabilitation &amp; Compensation Act 1998</i>	30,697	31,227	30,035	28,720	27,440
<b>Administered total</b>	<b>61,392</b>	<b>66,525</b>	<b>63,156</b>	<b>62,891</b>	<b>62,346</b>
<b>Total expenses for Program 2.2</b>	<b>61,392</b>	<b>66,525</b>	<b>63,156</b>	<b>62,891</b>	<b>62,346</b>
<b>Program 2.3: Small Business Support</b>					
Administered expenses					
Small Business Advisory Services	4,706	5,994	6,292	5,974	6,278
<b>Administered total</b>	<b>4,706</b>	<b>5,994</b>	<b>6,292</b>	<b>5,974</b>	<b>6,278</b>
<b>Total expenses for Program 2.3</b>	<b>4,706</b>	<b>5,994</b>	<b>6,292</b>	<b>5,974</b>	<b>6,278</b>
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	44,217	44,760	37,757	37,814	38,683
Special appropriations	403,679	394,452	431,149	428,117	429,296
<b>Administered total</b>	<b>447,896</b>	<b>439,212</b>	<b>468,906</b>	<b>465,931</b>	<b>467,979</b>
Departmental expenses					
Departmental appropriation	79,383	82,710	82,447	82,986	83,221
s74 Retained revenue receipts (a)	13,169	13,333	11,486	11,401	11,401
Expenses not requiring appropriation in the Budget year (b)	8,622	8,059	7,484	7,132	6,921
<b>Departmental total</b>	<b>101,174</b>	<b>104,102</b>	<b>101,417</b>	<b>101,519</b>	<b>101,543</b>
<b>Total expenses for Outcome 2</b>	<b>549,070</b>	<b>543,314</b>	<b>570,323</b>	<b>567,450</b>	<b>569,522</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	470	484			

(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.

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

**Table 2.2.2: Performance criteria for Outcome 2**

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2018–19 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 2—Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b>	
<b>Program 2.1—Workplace Support</b>	
Contributes to Outcome 2 through:	
<ul style="list-style-type: none"> <li>the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances, and</li> <li>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.</li> </ul>	
<b>Purpose</b>	Our role is to deliver policies and programs that foster safe, fair and productive workplaces of all sizes, assisting job seekers to find work and small businesses to grow. <sup>1</sup>
<b>Delivery</b>	<p>Program 2.1 delivers two services to promote fair workplaces by ensuring the protection of employee entitlements in certain circumstances:</p> <ul style="list-style-type: none"> <li>Fair Entitlements Guarantee—established under the <i>Fair Entitlements Guarantee Act 2012</i> to provide financial assistance for certain unpaid employment entitlements when an employee loses their job through the liquidation or bankruptcy of their employer.</li> <li><i>Coal Mining Industry (Long Service Leave) Administration Act 1992</i> financing arrangements—under this Act the cost of portable long service leave entitlements is managed through a central fund administered by the Coal Mining Industry (Long Service Leave Funding) Corporation. Monthly levy collection transfers are made from the consolidated revenue fund to the central fund.<sup>2</sup></li> </ul> <p>The Program contributes to the Government’s productivity agenda by ensuring the operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt fair, productive, flexible and safe workplace relations, including the:</p> <ul style="list-style-type: none"> <li>Protected Action Ballots Scheme—costs incurred by the Australian Electoral Commission in relation to protected action ballots. A protected action ballot is a statutory prerequisite to protected industrial action under the Fair Work Act.<sup>3</sup></li> </ul> <p>International Labour Organization (ILO)—the Australian Government’s annual membership subscription to the ILO. The government works with other member states and representatives from employer and employee organisations to: participate in international policy discussions on labour issues, contribute to technical cooperation in the Asia-Pacific region, report on standards at the national level, and participate as a member of the ILO Governing Body.<sup>4</sup></p>

<sup>1</sup> Refers to the updated purpose statement that will be reflected in the 2018–19 Corporate Plan.

<sup>2</sup> The Department holds funding for the Coal Mining Long Service Leave, however management is through the Government appointed Coal Mining Long Service Leave Corporation. As such, performance information is not included for Coal Mining Long Service Leave.

<sup>3</sup> The Department holds funding for the Protected Action Ballots Scheme, however management is through the Australian Electoral Commission. As such, performance information is not included for the Protected Action Ballots Scheme.

<sup>4</sup> The ILO measure is for Australia’s contribution to the operation of the international agency. As such, performance information is not included on the ILO.



<p><b>Outcome 2—Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b></p>		
<p><b>Program 2.1—Workplace Support</b>                  Contributes to Outcome 2 through:</p> <ul style="list-style-type: none"> <li>the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances, and</li> <li>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.</li> </ul>		
<p><b>Performance information</b></p>		
Year	Performance criteria	Targets
2017–18	Fair Entitlements Guarantee program functions effectively	<ul style="list-style-type: none"> <li>Fair Entitlements Guarantee—percentage of claims processed within 16 weeks of receipt of an effective claim: 80%  <b>Assessment:</b> Forecast Achievement is on track</li> <li>Fair Entitlements Guarantee—average processing time for all claims: 14 weeks  <b>Assessment:</b> Forecast Achievement is on track</li> <li>Fair Entitlements Guarantee—claim payments are correct: 95%  <b>Assessment:</b> Forecast Achievement is on track</li> <li>Fair Entitlements Guarantee—claimants satisfied with the department’s administration of Fair Entitlements Guarantee: 80%  <b>Assessment:</b> Forecast Achievement is on track</li> <li>Fair Entitlements Guarantee—insolvency Practitioners satisfied with the administration of Fair Entitlements Guarantee: 80%  <b>Assessment:</b> Forecast achievement is unknown because data is not yet available</li> </ul>
	Commonwealth-funded projects are undertaken by builders accredited by the Office of the Federal Safety Commissioner	<ul style="list-style-type: none"> <li>Percentage of accreditation applications assessed and contact made with the applicant within 10 working days: 90%  <b>Assessment:</b> Forecast achievement is on track</li> <li>Satisfaction of accredited companies with the service provided by the OFSC: majority rate the level of service as satisfactory or better  <b>Assessment:</b> Forecast achievement is on track</li> <li>Companies consider that workplace safety has improved due to accreditation: majority of companies say accreditation has improved their safety performance  <b>Assessment:</b> Forecast achievement is on track</li> </ul>

<p><b>Outcome 2—Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b></p>		
<p><b>Program 2.1—Workplace Support</b>                  Contributes to Outcome 2 through:</p> <ul style="list-style-type: none"> <li>the promotion of fair workplaces by ensuring the protection of employee entitlements in certain circumstances, and</li> <li>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.</li> </ul>		
2018–19	Fair Entitlements Guarantee program functions effectively	<ul style="list-style-type: none"> <li>Fair Entitlements Guarantee—percentage of claims processed within 16 weeks of receipt of an effective claim: 80%</li> <li>Fair Entitlements Guarantee—average processing time for all claims: 14 weeks</li> <li>Fair Entitlements Guarantee—claim payments are correct: 95%</li> <li>Fair Entitlements Guarantee—claimants satisfied with the department’s administration of Fair Entitlements Guarantee: 80%</li> <li>Fair Entitlements Guarantee—insolvency Practitioners satisfied with the administration of Fair Entitlements Guarantee: 80%</li> </ul>
	Commonwealth-funded projects are undertaken by builders accredited by the Office of the Federal Safety Commissioner	<ul style="list-style-type: none"> <li>Percentage of accreditation applications assessed and contact made with the applicant within 10 working days: 90%</li> <li>Satisfaction of accredited companies with the service provided by the OFSC: majority rate the level of service as satisfactory or better</li> <li>Companies consider that workplace safety has improved due to accreditation: majority of companies say accreditation has improved their safety performance</li> </ul>
2019–20 and beyond	As per 2018–19	As per 2018–19
<p><b>Material changes to Program 2.1 resulting from the following measures:</b></p> <p>Nil</p>		

<p><b>Outcome 2—Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b></p>		
<p><b>Program 2.2—Workers’ compensation payments</b>                  Managed by Comcare and contributes to Outcome 2 by managing the Comcare Workers’ Compensation Scheme.                  Further information can be found in the Comcare, the Safety, Rehabilitation and Compensation Commission and the Seafarers Safety, Rehabilitation and Compensation Authority section of this document.</p>		

<b>Outcome 2—Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b>		
<b>Program 2.3—Small Business Support</b>		
The Australian Small Business Advisory Services (ASBAS) program aims to enhance the capabilities of business advisory service providers to provide low cost, high quality advice to small businesses to build sustainable and productive businesses. The objectives of Program 2.3 contribute to Outcome 2 by facilitating job growth and contributing to the Australian economy.		
<b>Purpose</b>	Our role is to deliver policies and programs that foster safe, fair and productive workplaces of all sizes, assisting job seekers to find work and small businesses to grow. <sup>1</sup>	
<b>Delivery</b>	<p>The ASBAS Digital Solutions 2018 program provides grants to business advisory service providers to enhance their capabilities to deliver low cost, high quality digital advisory services to Australian small businesses in metropolitan and regional areas across four priority digital capabilities:</p> <ul style="list-style-type: none"> <li>• Websites and selling online.</li> <li>• Social media and digital marketing.</li> <li>• Using small business software.</li> <li>• Online security and data privacy.</li> </ul> <p>Service delivery will run from 2 July 2018 until 30 June 2021. Services will be delivered through a combination of delivery formats, including face to face, video calls online, web-chats, interactive webinars and phone calls. Providers are required to offer services proportionately to the number of small businesses across the metropolitan and regional areas of the states/territories in their coverage areas.</p>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	N/A	N/A
2018–19	Increased access by small businesses to advisory services that support and enhance their digital capabilities	N/A
2019–20 and beyond	As per 2018–19	As per 2018–19
<b>Material changes to Program 2.3 resulting from the following measures:</b>		
Nil		

<sup>1</sup> Refers to the updated purpose statement that will be reflected in the 2018–19 Corporate Plan.

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018–19 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Explanatory notes and analysis of budgeted financial statements**

##### **Departmental**

The Department of Jobs and Small Business is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$41.0 million for the 2018–19 financial year.

Total revenues are estimated to be \$371.5 million and total expenses \$412.9 million.

Total assets at the end of the 2018–19 year are estimated to be \$357.7 million.

Total liabilities for 2018–19 are estimated at \$141.1 million. The largest liability item is accrued employee entitlements.

Movements from 2017–18 to 2018–19 are predominately related to measures and the full year impact of the Machinery of Government changes.

##### **Administered**

Administered revenues for the 2018–19 budget year are estimated to be \$190.5 million, consistent with the 2017–18 estimated actual.

Administered expenses in 2018–19 are estimated to be \$2.1 billion, a decrease of \$70.1 million from the 2017–18 estimated actual. This decrease is attributable to revised program parameters and impacts from measures.

### 3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	226,843	231,766	227,473	227,703	226,950
Suppliers	137,074	140,188	126,005	121,880	121,780
Depreciation and amortisation (a)	37,177	40,991	39,568	37,372	35,918
<b>Total expenses</b>	<b>401,094</b>	<b>412,945</b>	<b>393,046</b>	<b>386,955</b>	<b>384,648</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	52,677	53,329	45,942	45,607	45,607
External Audit	410	410	410	410	410
<b>Total own-source revenue</b>	<b>53,087</b>	<b>53,739</b>	<b>46,352</b>	<b>46,017</b>	<b>46,017</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>53,087</b>	<b>53,739</b>	<b>46,352</b>	<b>46,017</b>	<b>46,017</b>
<b>Net (cost of)/contribution by services</b>	<b>(348,007)</b>	<b>(359,206)</b>	<b>(346,694)</b>	<b>(340,938)</b>	<b>(338,631)</b>
Revenue from Government	310,830	318,215	307,126	303,566	302,713
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(37,177)</b>	<b>(40,991)</b>	<b>(39,568)</b>	<b>(37,372)</b>	<b>(35,918)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(37,177)</b>	<b>(40,991)</b>	<b>(39,568)</b>	<b>(37,372)</b>	<b>(35,918)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(37,177)</b>	<b>(40,991)</b>	<b>(39,568)</b>	<b>(37,372)</b>	<b>(35,918)</b>

**Note: Impact of net cash appropriation arrangements**

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	37,177	40,991	39,568	37,372	35,918
<b>Total comprehensive income/(loss)—as per the statement of comprehensive income</b>	<b>(37,177)</b>	<b>(40,991)</b>	<b>(39,568)</b>	<b>(37,372)</b>	<b>(35,918)</b>

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

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,000	2,000	2,000	2,000	2,000
Trade and other receivables	154,384	153,209	150,878	150,936	150,939
Other financial assets	898	898	898	898	898
<b>Total financial assets</b>	<b>157,282</b>	<b>156,107</b>	<b>153,776</b>	<b>153,834</b>	<b>153,837</b>
<b>Non-financial assets</b>					
Leasehold improvements	24,098	23,640	23,275	22,987	22,710
Property, plant and equipment	31,991	28,856	26,799	27,411	27,840
Intangibles	128,445	131,887	121,651	114,247	108,125
Other non-financial assets	17,162	17,162	17,162	17,162	17,162
<b>Total non-financial assets</b>	<b>201,696</b>	<b>201,545</b>	<b>188,887</b>	<b>181,807</b>	<b>175,837</b>
<b>Total assets</b>	<b>358,978</b>	<b>357,652</b>	<b>342,663</b>	<b>335,641</b>	<b>329,674</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	44,601	45,041	45,075	45,075	45,075
Other payables	24,490	22,175	19,765	19,766	19,766
<b>Total payables</b>	<b>69,091</b>	<b>67,216</b>	<b>64,840</b>	<b>64,841</b>	<b>64,841</b>
<b>Provisions</b>					
Employee provisions	73,099	73,799	73,844	73,901	73,904
Other provisions	52	52	52	52	52
<b>Total provisions</b>	<b>73,151</b>	<b>73,851</b>	<b>73,896</b>	<b>73,953</b>	<b>73,956</b>
<b>Total liabilities</b>	<b>142,242</b>	<b>141,067</b>	<b>138,736</b>	<b>138,794</b>	<b>138,797</b>
<b>Net assets</b>	<b>216,736</b>	<b>216,585</b>	<b>203,927</b>	<b>196,847</b>	<b>190,877</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	334,139	374,979	401,889	432,181	462,129
Reserves	10,252	10,252	10,252	10,252	10,252
Retained surplus (accumulated deficit)	(124,976)	(165,967)	(205,535)	(242,907)	(278,825)
<b>Total parent entity interest</b>	<b>219,415</b>	<b>219,264</b>	<b>206,606</b>	<b>199,526</b>	<b>193,556</b>
<b>Total equity</b>	<b>219,415</b>	<b>219,264</b>	<b>206,606</b>	<b>199,526</b>	<b>193,556</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity—summary of movement (Budget year 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(124,976)	10,252	334,139	219,415
Adjustment for changes in accounting policies	-	-	-	-
<b>Adjusted opening balance</b>	<b>(124,976)</b>	<b>10,252</b>	<b>334,139</b>	<b>219,415</b>
<b>Comprehensive income</b>				
Other comprehensive income	-	-	-	-
Surplus/(deficit) for the period	(40,991)	-	-	(40,991)
<b>Total comprehensive income</b>	<b>(40,991)</b>	<b>-</b>	<b>-</b>	<b>(40,991)</b>
of which:				
Attributable to the Australian Government	(40,991)	-	-	(40,991)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection—Appropriation	-	-	16,390	16,390
Departmental Capital Budget (DCB)	-	-	24,450	24,450
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>40,840</b>	<b>40,840</b>
Transfers between equity components	-	-	-	-
<b>Estimated closing balance as at 30 June 2019</b>	<b>(165,967)</b>	<b>10,252</b>	<b>374,979</b>	<b>219,264</b>
Less: non-controlling interests	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(165,967)</b>	<b>10,252</b>	<b>374,979</b>	<b>219,264</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	310,598	318,574	308,642	303,508	302,710
Sale of goods and rendering of services	52,744	54,145	46,757	45,607	45,607
Net GST received	13,707	14,019	12,601	12,189	12,178
<b>Total cash received</b>	<b>377,049</b>	<b>386,738</b>	<b>368,000</b>	<b>361,304</b>	<b>360,495</b>
<b>Cash used</b>					
Employees	226,853	230,987	227,445	227,645	226,947
Suppliers	100,508	105,068	95,941	89,380	89,269
s74 Retained revenue receipts transferred to OPA	51,349	50,683	44,614	44,279	44,279
<b>Total cash used</b>	<b>378,710</b>	<b>386,738</b>	<b>368,000</b>	<b>361,304</b>	<b>360,495</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,661)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	71,655	40,840	26,910	30,292	29,948
<b>Total cash used</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>
<b>Net cash from/(used by) investing activities</b>	<b>(71,655)</b>	<b>(40,840)</b>	<b>(26,910)</b>	<b>(30,292)</b>	<b>(29,948)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	71,655	40,840	26,910	30,292	29,948
<b>Total cash received</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,661)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	3,661	2,000	2,000	2,000	2,000
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

Prepared on Australian Accounting Standards basis.



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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Bill 1 (DCB)	31,306	24,450	26,396	29,774	29,948
Equity injections—Bill 2	40,349	16,390	514	518	-
<b>Total new capital appropriations</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	71,655	40,840	26,910	30,292	29,948
<b>Total items</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	40,349	16,390	514	518	-
Funded by capital appropriation—DCB (b)	31,306	24,450	26,396	29,774	29,948
<b>TOTAL</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	71,655	40,840	26,910	30,292	29,948
<b>Total cash used to acquire assets</b>	<b>71,655</b>	<b>40,840</b>	<b>26,910</b>	<b>30,292</b>	<b>29,948</b>

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

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2018–19)**

	Leasehold improvements \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>				
Gross book value	33,259	46,944	205,008	285,211
Accumulated depreciation/amortisation and impairment	(9,161)	(14,953)	(76,563)	(100,677)
<b>Opening net book balance</b>	<b>24,098</b>	<b>31,991</b>	<b>128,445</b>	<b>184,534</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase—appropriation equity (a)	4,846	3,626	32,368	40,840
<b>Total additions</b>	<b>4,846</b>	<b>3,626</b>	<b>32,368</b>	<b>40,840</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(5,304)	(6,761)	(28,926)	(40,991)
<b>Total other movements</b>	<b>(5,304)</b>	<b>(6,761)</b>	<b>(28,926)</b>	<b>(40,991)</b>
<b>As at 30 June 2019</b>				
Gross book value	38,105	50,570	237,376	326,051
Accumulated depreciation/amortisation and impairment	(14,465)	(21,714)	(105,489)	(141,668)
<b>Closing net book balance</b>	<b>23,640</b>	<b>28,856</b>	<b>131,887</b>	<b>184,383</b>

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2018–19.

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)**

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Suppliers	1,382,784	1,407,129	1,352,665	1,322,901	1,304,843
Subsidies	341,782	257,058	254,603	257,118	284,289
Personal benefits	302,983	321,255	320,707	318,049	319,808
Grants	99,642	71,673	63,391	62,670	62,411
Write-down and impairment of assets	642	642	642	642	642
Payments to corporate entities	6,020	5,989	5,995	6,034	6,069
<b>Total expenses administered on behalf of Government</b>	<b>2,133,853</b>	<b>2,063,746</b>	<b>1,998,003</b>	<b>1,967,414</b>	<b>1,978,062</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	143,670	113,150	154,618	154,618	154,618
<b>Total taxation revenue</b>	<b>143,670</b>	<b>113,150</b>	<b>154,618</b>	<b>154,618</b>	<b>154,618</b>
<b>Non-taxation revenue</b>					
Recoveries	70,612	74,126	76,100	78,156	78,156
Other revenue	3,190	3,190	3,190	3,190	3,190
<b>Total non-taxation revenue</b>	<b>73,802</b>	<b>77,316</b>	<b>79,290</b>	<b>81,346</b>	<b>81,346</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>217,472</b>	<b>190,466</b>	<b>233,908</b>	<b>235,964</b>	<b>235,964</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>217,472</b>	<b>190,466</b>	<b>233,908</b>	<b>235,964</b>	<b>235,964</b>
<b>Net cost of/contribution by services</b>	<b>1,916,381</b>	<b>1,873,280</b>	<b>1,764,095</b>	<b>1,731,450</b>	<b>1,742,098</b>
<b>Surplus/(deficit) before income tax</b>	<b>(1,916,381)</b>	<b>(1,873,280)</b>	<b>(1,764,095)</b>	<b>(1,731,450)</b>	<b>(1,742,098)</b>
Income tax expense	-	-	-	-	-
<b>Surplus/(deficit) after income tax</b>	<b>(1,916,381)</b>	<b>(1,873,280)</b>	<b>(1,764,095)</b>	<b>(1,731,450)</b>	<b>(1,742,098)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject of subsequent reclassification to net cost of services</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,916,381)</b>	<b>(1,873,280)</b>	<b>(1,764,095)</b>	<b>(1,731,450)</b>	<b>(1,742,098)</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Taxation receivables	10,454	10,454	10,454	10,454	10,454
Trade and other receivables	27,547	27,547	27,547	27,547	26,905
Other investments	346,245	346,245	346,245	346,245	346,245
<b>Total financial assets</b>	<b>384,246</b>	<b>384,246</b>	<b>384,246</b>	<b>384,246</b>	<b>383,604</b>
<b>Non-financial assets</b>					
Other non-financial assets	5,921	6,034	6,034	6,219	6,410
<b>Total non-financial assets</b>	<b>5,921</b>	<b>6,034</b>	<b>6,034</b>	<b>6,219</b>	<b>6,410</b>
Assets held for sale	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	<b>390,167</b>	<b>390,280</b>	<b>390,280</b>	<b>390,465</b>	<b>390,014</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	80,968	80,968	80,968	80,968	80,968
Subsidies	36,890	36,890	36,890	36,890	36,890
Personal benefits	3,521	3,521	3,521	3,521	3,521
Grants	2,189	2,189	2,189	2,189	2,189
Other payables	2,507,259	2,424,122	2,374,661	2,331,941	2,298,371
<b>Total payables</b>	<b>2,630,827</b>	<b>2,547,690</b>	<b>2,498,229</b>	<b>2,455,509</b>	<b>2,421,939</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,630,827</b>	<b>2,547,690</b>	<b>2,498,229</b>	<b>2,455,509</b>	<b>2,421,939</b>
<b>Net assets/(liabilities)</b>	<b>(2,240,660)</b>	<b>(2,157,410)</b>	<b>(2,107,949)</b>	<b>(2,065,044)</b>	<b>(2,031,925)</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	143,670	113,150	154,618	154,618	154,618
Net GST received	134,241	136,738	132,037	129,017	127,160
Other	73,802	77,316	79,290	81,346	81,346
<b>Total cash received</b>	<b>351,713</b>	<b>327,204</b>	<b>365,945</b>	<b>364,981</b>	<b>363,124</b>
<b>Cash used</b>					
Grant	99,642	71,673	63,391	62,670	62,411
Subsidies paid	341,782	257,058	254,603	257,118	284,289
Personal benefits	302,983	321,255	320,707	318,049	319,808
Suppliers	1,382,814	1,407,242	1,352,665	1,323,086	1,305,034
Payments to corporate entities	6,020	5,989	5,995	6,034	6,069
<b>Total cash used</b>	<b>2,133,241</b>	<b>2,063,217</b>	<b>1,997,361</b>	<b>1,966,957</b>	<b>1,977,611</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,781,528)</b>	<b>(1,736,013)</b>	<b>(1,631,416)</b>	<b>(1,601,976)</b>	<b>(1,614,487)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,781,528)</b>	<b>(1,736,013)</b>	<b>(1,631,416)</b>	<b>(1,601,976)</b>	<b>(1,614,487)</b>
Cash and cash equivalents at beginning of reporting period	10	-	-	-	-
Cash from Official Public Account for:					
– Appropriations	2,133,261	2,063,247	1,997,391	1,966,987	1,977,641
– GST appropriations	134,241	136,738	132,037	129,017	127,160
<b>Total cash from Official Public Account</b>	<b>2,267,502</b>	<b>2,199,985</b>	<b>2,129,428</b>	<b>2,096,004</b>	<b>2,104,801</b>
Cash to Official Public Account for:					
– Appropriations	(351,743)	(327,234)	(365,975)	(365,011)	(363,154)
– Return of GST appropriations	(134,241)	(136,738)	(132,037)	(129,017)	(127,160)
<b>Total cash to Official Public Account</b>	<b>(485,984)</b>	<b>(463,972)</b>	<b>(498,012)</b>	<b>(494,028)</b>	<b>(490,314)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.10: Administered capital budget statement (for the period ended 30 June)**

The Department has no administered capital purchases to report. For this reason, Table 3.10 is not presented.

**Table 3.11: Statement of administered asset movements (Budget year 2018–19)**

The Department has no administered asset movements to report. For this reason, Table 3.11 is not presented.