PORTFOLIO additional

ESTIMATES STATEMENTS 2013–14

Employment PORTFOLIO

Explanations of additional estimates 2013–14

© Commonwealth of Australia 2014

ISSN 2203-2991 (Print)

ISSN 2203-3009 (Online)

This publication is available for your use under a [Creative Commons BY Attribution 3.0 Australia](http://creativecommons.org/licenses/by/3.0/au/deed.en) licence, with the exception of the Commonwealth Coat of Arms, the Department of Employmentlogo, photographs, images, signatures and where otherwise stated. The full licence terms are available from <http://creativecommons.org/licenses/by/3.0/au/legalcode>.

CC by_grey

Use of Department of Employment material under a [Creative Commons BY Attribution 3.0 Australia](http://creativecommons.org/licenses/by/3.0/au/deed.en) licence requires you to attribute the work (but not in any way that suggests that the Department of Employment endorses you or your use of the work).

*Department of Employment material used 'as supplied'*

Provided you have not modified or transformed Department of Employment material in any way including, for example, by changing the Department of Employment text; calculating percentage changes; graphing or charting data; or deriving new statistics from published Department of Employment statistics – then Department of Employment prefers the following attribution:

*Source: The Australian Government Department of Employment*

Derivative material

If you have modified or transformed Department of Employment material, or derived new material from those of the Department of Employment in any way, then Department of Employment prefers the following attribution:

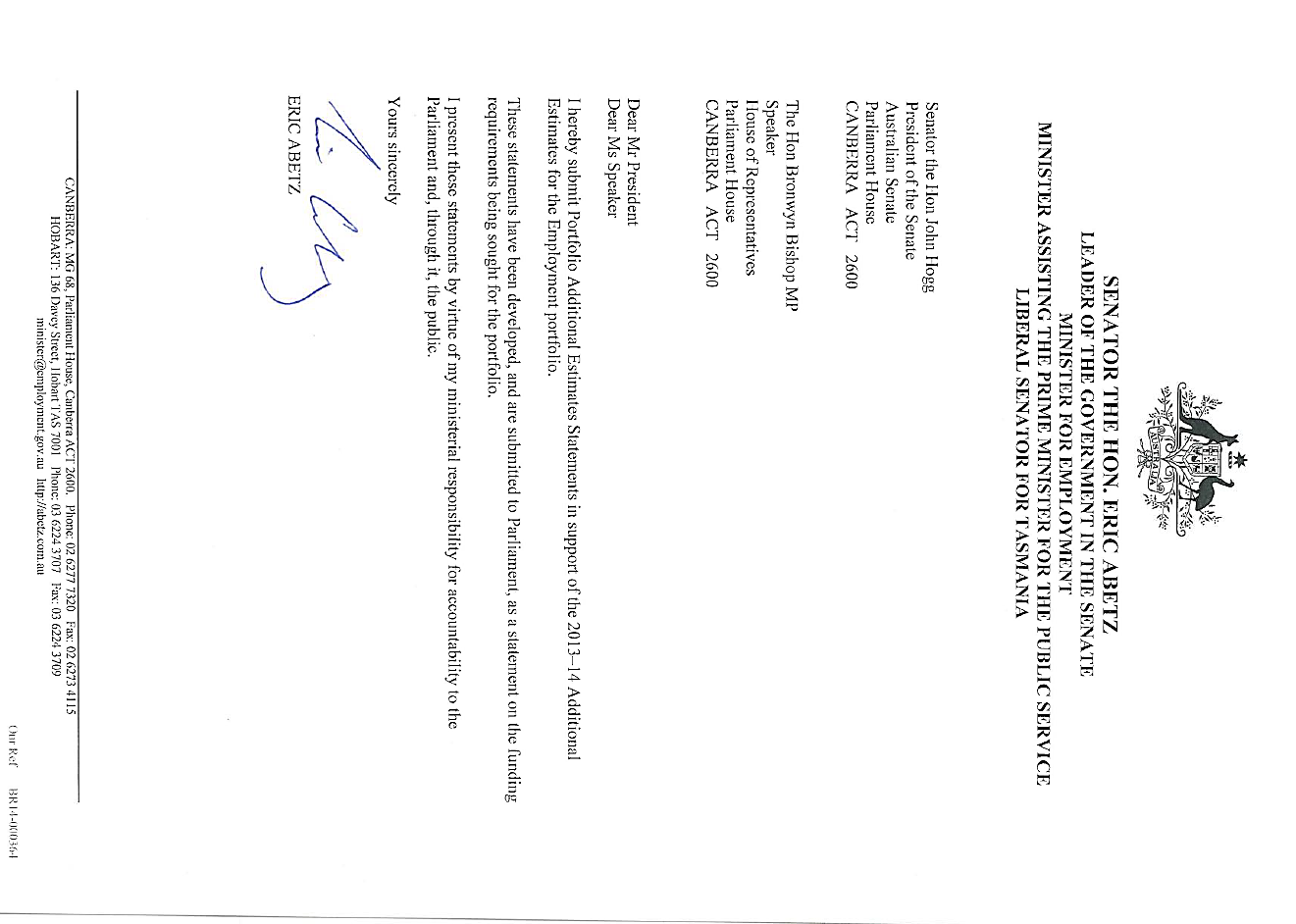
*Based on The Australian Government Department of Employment data*

**Use of the Coat of Arms**

The terms under which the Coat of Arms can be used are set out on the It’s an Honour website (see [www.itsanhonour.gov.au](http://www.itsanhonour.gov.au))

**Other Uses**

Inquiries regarding this licence and any other use of this document are welcome at: Department of Employment on 13 33 97.



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nfp not for publication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 Justine Potter, Chief Finance Officer in the Department of Employment on 13 33 97.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

User Guide  
to the  
Portfolio Additional  
Estimates Statements

# User Guide

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by agencies within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Agency Resource Statement to inform Parliament of the revised estimate of the total resources available to an agency, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programmes supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) 2013-14. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid‑Year Economic and Fiscal Outlook (MYEFO) 2013-14* is a mid‑year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for agencies within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

|  |  |
| --- | --- |
| User Guide | |
| Provides a brief introduction explaining the purpose of the PAES. | |
| Portfolio Overview |  |
| Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio. | |
| Agency Additional Estimates Statements | |
| A statement (under the name of the agency) for each agency affected by Additional Estimates. | |
| Section 1: Agency Overview and Resources | This section details the total resources available to an agency, the impact of any measures since Budget, and impact on Appropriation Bills Nos. 3 and 4. |
| Section 2: Revisions to Outcomes and Planned Performance | This section details **changes** to Government outcomes and/or **changes** to the planned performance of agency programmes. |
| Section 3: Explanatory Tables and Budgeted Financial Statements | This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements. |

Contents

Portfolio Overview 3

Department of Employment 9

Asbestos Safety and Eradication Agency 47

Comcare 70

Office of the Fair Work Building Industry Inspectorate 97

Portfolio Overview

# Portfolio Overview

The Portfolio Additional Estimates Statements provide information about the Employment portfolio. Through its portfolio agencies, the Australian Government aims to improve the employment-related performance of enterprises in Australia. The Employment portfolio works with the state and territory governments, other Australian Government agencies and a range of service providers to provide high quality employment-related policy advice and services for the benefit of Australia.

Note that as a result of the September 2013 Administrative Arrangements Order, responsibility for programmes formerly managed by the Department of Education, Employment and Workplace Relations has been transferred to the Department of Education, the Department of Employment, the Department of the Prime Minister and Cabinet and the Department of Social Services.

A full outline of the Employment portfolio can be found at Figure 1.

Figure 1: Department of Employment Portfolio Structure and Outcomes

|  |
| --- |
| Senator the Hon Eric Abetz, Minister for Employment  The Hon Luke Hartsuyker MP, Assistant Minister for Employment |
| **Department of Employment**  Renée Leon PSM—Secretary  **Outcome 1**  Foster a productive and competitive labour market through employment policies and programmes that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.  **Outcome 2**  Facilitate jobs growth through policies that promote fair, productive and safe workplaces. |
| **Asbestos Safety and Eradication Agency**  Peter Tighe, Chief Executive Officer  **Outcome**  Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia. |
| **Comcare**  Paul O’Connor, Chief Executive Officer  **Outcome 1**  The protection of the health, safety and welfare at work of workers covered by the Comcare scheme through education, assurance and enforcement.  **Outcome 2**  An early and safe return to work and access to compensation for injured workers covered by the Comcare scheme through working in partnership with employers to create best practice in rehabilitation and quick and accurate management of workers’ compensation claims.  **Outcome 3**  Access to compensation for people with asbestos-related diseases where the Commonwealth has a liability, through management of claims. |
| **Fair Work Commission**  Bernadette O’Neil, General Manager  **Outcome**  Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern staff awards, facilitate collective bargaining, approve agreements and deal with disputes |
| **Office of the Fair Work Building Industry Inspectorate (Fair Work Building and Construction)**  Nigel Hadgkiss, Director  **Outcome**  Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice. |
| **Office of the Fair Work Ombudsman**  Natalie James, Ombudsman  **Outcome**  Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement. |
| **Safe Work Australia**  Michelle Baxter, Acting Chief Executive Officer  **Outcome**  Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements.  **Workplace Gender Equality Agency (Equal Opportunity for Women in the Workplace Agency)**  Helen Conway, Director  **Outcome**  Promote and improve gender equality in Australian workplaces including the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |

## Portfolio Resources

Table 1 shows for those agencies reporting in the PAES the additional resources provided to the portfolio in the 2013–14 budget year, by agency.

Table 1: Portfolio Resources 2013-14



Agency Additional Estimates Statements

Department of Employment 9

Asbestos Safety and Eradication Agency 47

Comcare 70

Office of the Fair Work Building Industry Inspectorate 97

# 

# Department of Employment

Section 1: Agency Overview and Resources 10

1.1 Strategic Direction 10

1.2 Agency Resource Statement 12

1.3 Agency Measures Table 16

1.4 Additional Estimates and Variations 19

1.5 Breakdown of Additional Estimates by Appropriation Bill 23

Section 2: Revisions to Agency Outcomes and Planned Performance 25

2.1 Resources and Performance Information 25

Section 3: Explanatory Tables and Budgeted Financial Statements 34

3.1 Explanatory Tables 34

3.2 Budgeted Financial Statements 35

# Department of Employment

## Section 1: Agency Overview and Resources

### 1.1 Strategic Direction

The Department of Employment was created as a result of the Administrative Arrangements Order of 18 September 2013. The department’s functions are all those employment and workplace relations functions, other than those relating to disability or indigenous programmes formerly managed by the Department of Education, Employment and Workplace Relations (DEEWR). Disability related functions and programmes transferred to the Department of Social Services and indigenous related functions and programmes transferred to the Department of the Prime Minister and Cabinet. Programmes published in the Portfolio Additional Estimates Statements under Outcomes 1 and 2 were previously reported under Outcomes 3 and 4 of the 2013–14 DEEWR Portfolio Budget Statements.

The department takes primary responsibility for the delivery of the Australian Government’s agenda on employment and workplace relations. The work of the department assists employers to meet their workforce needs, supports job seekers to participate in the workforce and gain employment, and enables employers and employees to achieve safe, productive and fair workplaces. The department is working closely with stakeholders on a range of reviews to advance the Government’s plan to create more jobs and increase productivity. The department continues to work with key partners to improve services for all Australians.

The Portfolio Additional Estimates Statements provide detail regarding new measures affecting the portfolio since the 2013–14 Budget and confirms those decisions previously published in the 2013 Economic Statement, 2013 Pre-Election Economic and Fiscal Outlook and 2013–14 Mid-Year Economic and Fiscal Outlook.

The major measures overseen by the department as a result of Additional Estimates include:

* **Australian Building and Construction Commission**­ ($35 million over four years) to re-establish the Commission which will administer new guidelines or a legislative code on Commonwealth-procured construction projects consistent with similar state and territory government codes, and to restore building industry-specific laws modelled on those in the *Building and Construction Industry Improvement Act 2005*. Funding for the Commission will be redirected to the Fair Work Building Industry Inspectorate until the Commission is re-established.
* **Relocation Assistance to Take up a Job Programme** ($16.6 million over five years) to assist long-term unemployed people to relocate to find employment. The Government will provide job seekers who have been unemployed for 12 months or more and meet other eligibility requirements up to $6000 if they move to a regional area to take up a job or $3000 if they move to a metropolitan area. An additional $3000 may also be made available for families with dependent children.
* **Job Commitment Bonus** ($157.1 million over five years) to assist long-term unemployed young people to obtain employment. From 1 July 2014, job seekers aged 18 to 30 who have been unemployed for 12 months or more and who are receiving Newstart or Youth Allowance (Other) will be eligible for a $2500 payment if they obtain employment and remain off Newstart or Youth Allowance (Other) for a continuous period of 12 months. Job seekers will receive a further $4000 if they remain in employment and off Newstart or Youth Allowance (Other) for an additional 12 months (a total of 24 months of continuous employment).
* **Seniors Employment Incentive Payment** ($197.5 million over five years) to establish a wage subsidy for mature age job seekers. The Government will provide payments of $3250 to employers who hire mature workers (aged 50 years or older) who have been receiving income support for at least six months. Payments made to employers will commence after the job seeker has been employed for at least six months.
* **Tasmanian Jobs Programme Trial** ($6.9 million over three years) to establish a wage subsidy pilot for Tasmanian job seekers. The programme will provide up to 2000 one-off payments of $3250 to Tasmanian businesses that hire an eligible job seeker and continues to employ them on a full-time basis for a period of at least six months.
* **Asbestos Safety and Eradication Agency** commenced operations on 1 July 2013 to work with all levels of government, unions, industry and community support groups to implement a National Plan for Asbestos Awareness and Management.

### 1.2 Agency Resource Statement

The Agency Resource Statement details the resourcing for the Department of Employment at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013–14 Budget year, including variations through Appropriation Bill No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Department of Employment Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014



Table 1.1: Department of Employment Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014 (continued)



1 Appropriation Act (No. 1) 2013-14 and Appropriation Bill (No. 3) 2013-14

2 Estimated adjusted balance carried from previous year for annual appropriations

3 Includes an amount of $19.7m in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 forfurther details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts - estimate

5 Estimated opening balance for Special Accounts (less ‘Special Public Money’ held in a Services for Other Entities and Trust Moneys Special Accounts (SOETM)).For further information on Special Accounts see Table 3.1.1.

Reader note: All figures are GST exclusive.

Table 1.1: Department of Employment Resource Statement—Additional Estimates for   
2013–14 as at Additional Estimates February 2014 (continued)

Third Party Payments from and on behalf of other agencies



### 1.3 Agency Measures table

Table 1.2 summarises new Government measures taken since the 2013-14 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Agency 2013–14 Measures since Budget



Table 1.2: Agency 2013–14 Measures since Budget (continued)



Table 1.2: Agency 2013-14 Measures since Budget (continued)



1 This is a measure announced in the 2013-14 Budget but not previously reported in a portfolio statement.

2 The savings shown for the measure are shared across the Department of Employment, Department of the Prime Minister and Cabinet and the Department of Social Services, following the Administrative Arrangements Order of 18 September 2013.

3 This measure was originally announced in the 2013 Economic Statement and has been fully reversed by a cessation measure announced in the 2013-14 Mid-Year Economic and Fiscal Outlook. The above dashes reflect that the measure has no fiscal impact as it has ceased.

4 This measure was originally announced in the 2013 Pre-Election Economic and Fiscal Outlook and has been fully reversed by a cessation measure announced in the 2013-14 Mid-Year Economic and Fiscal Outlook. The above dashes reflect that the measure has no fiscal impact as it has ceased.

5 The lead agency for the measure is the Department of Immigration and Border Protection. The full measure description and package details appear in MYEFO under the Immigration and Border Protection portfolio.

6 The lead agency for the measure is the Department of Environment. The full measure description and package details appear in MYEFO under the Environment portfolio.

Prepared on a Government Financial Statistics (fiscal) basis 1.4 Additional Estimates and variations

The following tables detail the changes to the resourcing for the Department of Employment at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since   
2013–14 Budget



Table 1.3: Additional Estimates and Variations to Outcomes from Measures since   
2013–14 Budget (continued)





Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations



### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Department of Employment through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013–14



Table 1.6: Appropriation Bill (No. 4) 2013–14

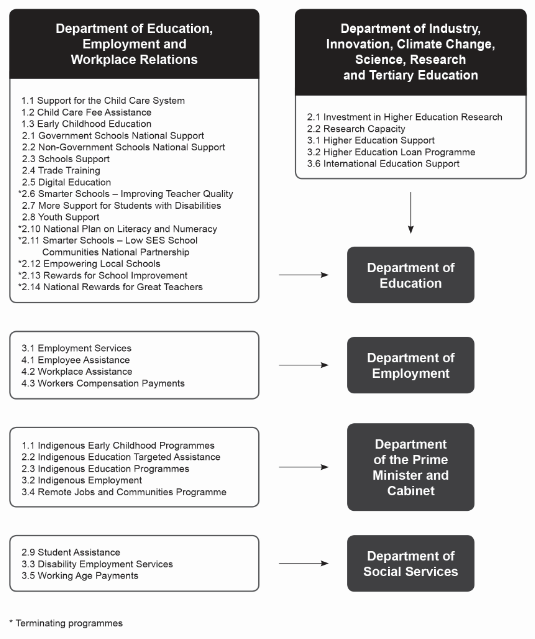


## Section 2: Revisions to Agency Resources and Planned Performance

### 2.1 Resources and performance information

As a result of the Administrative Arrangements Order that took effect on 18 September 2013, responsibilities of the former Department of Education, Employment and Workplace Relations have been distributed between the Department of Education, the Department of Employment, the Department of the Prime Minister and Cabinet and the Department of Social Services. Distribution of programmes is illustrated in Figure 2. Estimates for 2013–14 are subject to finalisation of machinery of government negotiations.

##### Figure 2: Movements of the former DEEWR

****

Outcome 1

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

#### Outcome 1 strategy

The Outcome statement has been amended from the former Department of Education, Employment and Workplace Relations Outcome 3 statement to better align with the Government’s priorities.

The outcome strategies outlined in the 2013–14 Portfolio Budget Statements that address disability or indigenous employment services have transferred to the Department of Social Services and the Department of the Prime Minister and Cabinet respectively. There are no other changes as a result of the Additional  
Estimates 2013–14.

The department’s primary focus for this outcome is to meet employer’s workforce needs, assist jobseekers and provide advice to the Government on the design of the new employment services model which is due to be introduced when the current Job Services Australia contracts expire on 30 June 2015.

Central to the design of the new model will be the Government’s election commitments to re-invigorate Mutual Obligation through strengthening Work for the Dole and removing red tape.

Table 2.1.1 Budgeted Expenses and Resources for Outcome 1



1 Departmental Appropriation combines ‘Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)’ and ‘Revenue from independent sources (s31)’.

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and approved operating loss.

Programme 1.1 Employment Services

##### Programme 1.1 Expenses



##### Programme 1.1 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the 2014–15 Portfolio Budget Statements.

Programme 1.2 Indigenous Employment

This programme records the part-year effect of those functions that transferred to the Department of the Prime Minister and Cabinet as a result of the Administrative Arrangements Order that took effect on 18 September 2013.

##### Programme 1.2 Expenses

##### 

##### Programme 1.2 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the   
2014–15 Portfolio Budget Statements of the Department of the Prime Minister and Cabinet.

Programme 1.3 Disability Employment Services

This programme records the part-year effect of those functions that transferred to the Department of Social Services as a result of the Administrative Arrangements Order that took effect on 18 September 2013.

##### Programme 1.3 Expenses

##### 

##### Programme 1.3 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the  
2014–15 Portfolio Budget Statements of the Department of Social Services.

Programme 1.4 Remote Jobs and Communities Programme

This programme records the part-year effect of those functions that transferred to the Department of the Prime Minister and Cabinet as a result of the Administrative Arrangements Order that took effect on 18 September 2013.

##### Programme 1.4 Expenses

##### 

##### Programme 1.4 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the   
2014–15 Portfolio Budget Statements of the Department of the Prime Minister and Cabinet.

Outcome 2

|  |
| --- |
| Outcome 2 Facilitate jobs growth through policies that promote fair, productive and safe workplaces |

#### Outcome 2 strategy

The Outcome statement has been amended from the former DEEWR Outcome 4 statement to better align with the Government’s priorities.

To improve the operation of the workplace relations system, the department provides advice to the Government on workplace relations policies and programmes, monitors key cases before industrial tribunals and the courts and advises the Government on actions to ensure that the system is operating effectively. The department continues to work with stakeholders to support the Government’s priority of creating jobs and improving the workplace relations system particularly through the operation of the *Fair Work Act 2009,* the *Work Health and Safety Act 2011* and the *Safety Rehabilitation and Compensation Act 1988.*

The department is progressing the Government’s commitment to ensuring registered organisations are more transparent and accountable by implementing legislation to ensure that requirements for registered organisations are more consistent with those required for companies and company directors under the *Corporations Act 2001.* This includes establishing a Registered Organisations Commission as a regulator for registered organisations.

To support the Government‘s priority to boost productivity and ensure the rule of law prevails on building sites, the department is working to develop and implement legislation to re-establish the Australian Building and Construction Commission. The Commission will replace the Fair Work Building Industry Inspectorate and ensure compliance with industry‑specific workplace laws and administer a national code that will govern industrial relations arrangements on government-funded building sites.

The Government remains committed to cutting red tape, boosting business efficiency, measures to address workplace bullying and providing greater certainty and protection for all workplace parties. In 2013–14 the department will continue to work with state and territory governments to further progress and review the implementation of the harmonised work, health and safety legislation.

The department is responsible for administering the review of the Road Safety Remuneration System, an independent review that will assess the operation of the system and advise the Government on whether it represents an effective and appropriate means of addressing safety concerns in the road transport industry.

To improve the operation of the Comcare Scheme, the department will develop the Government’s response to the recent Review of the *Safety, Rehabilitation and Compensation Act 1988*.

The Government is committed to best practice approaches to workplace safety in the building and construction industry and will undertake a streamlining review of the Australian Government Building and Construction OH&S Accreditation Scheme in 2014.

In 2013–14 the department will continue to work productively with statutory agencies to promote harmonious, productive, safe and fair workplaces.

Table 2.1.2 Budgeted Expenses and Resources for Outcome 2



1 Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Revenue from independent sources (s31)".

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and approved operating loss.

Programme 2.1 Employee Assistance

##### Programme 2.1 Expenses



##### Programme 2.1 Performance information

|  | **Budget 2012–13** | **Actual  2012–13** | **Budget  2013–14** | **Revised Budget 2013–14** |
| --- | --- | --- | --- | --- |
| Fair Entitlement Guarantee—accuracy of processing claims | na | na | 95% of eligibility and advance decisions are accurate having regard to the information available when making the decision | 90% of eligibility and advance decisions are accurate having regard to the information available when making the decision |

Programme 2.2 Workplace Assistance

##### Programme 2.2 Expenses



##### Programme 2.2 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the 2014–15 Portfolio Budget Statements.

Programme 2.3 Workers compensation

##### Programme 2.3 Expenses

##### Programme 2.3 Deliverables

Performance information contained in the 2013–14 Portfolio Budget Statements has not changed. Performance information for 2014–15 will be included in the 2014–15 Portfolio Budget Statements.

## Section 3: Explanatory Tables and Budgeted Financial Statements

### 3.1 Explanatory Tables

#### Estimates of Special Account Flows

The Department of Employment has no special accounts. For this reason Table 3.1.1 is not presented.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of Budgeted Financial Statements

#### The financial statements reflect the estimates resulting from the creation of the Department of Employment following the Administrative Arrangements Order made on 18 September 2013 and new measures and variations as outlined in Table 1.3 and Table 1.4. The financial results reflect this part year of operation.

#### 3.2.2 Budgeted Financial Statements

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)



Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)



1 From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)





Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2013-14)



Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)



Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June) (continued)



Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement — Departmental



1 Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations

2 Does not include annual finance lease costs. Include purchase from current and previousyears' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

.

Table 3.2.6: Statement of Asset Movements (2013-14)



1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2013-14, including CDABs.

2 "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2013-14 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

.

#### Schedule of Administered Activity

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)





Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)



Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June) (continued)



Prepared on Australian Accounting Standards basis.

Asbestos Safety and Eradication Agency

**Asbestos Safety and Eradication Agency**

Section 1: Agency Overview and Resources 51

1.1 Strategic Direction 51

1.2 Agency Resource Statement 52

1.3 Agency Measures Table 53

1.4 Additional Estimates and Variations 54

1.5 Breakdown of Additional Estimates by Appropriation Bill 56

Section 2: Revisions to Agency Outcomes and Planned Performance 58

2.1 Resources and Performance Information 58

Section 3: Explanatory Tables and Budgeted Financial Statements 61

3.1 Explanatory Tables 61

3.2 Budgeted Financial Statements 62

# asbestos safety and eradication agency

## Section 1: Agency Overview and Resources

### 1.1 Strategic Direction

The Asbestos Safety and Eradication Agency (ASEA) was established as a Statutory Agency on 1 July 2013 under the *Asbestos Safety and Eradication Agency Act 2013*. ASEA operates under the Australian Government’s accountability and governance frameworks.

ASEA is Australia’s independent national agency dedicated to working with jurisdictions and stakeholders to create a nationally consistent approach to the eradication, handling and awareness of asbestos. ASEA provides a national focus on asbestos issues which go beyond workplace safety to encompass environmental and public health issues.

ASEA is funded by the Australian Government and its establishment was recommended by the Asbestos Management Review Report in June 2012. ASEA is managed by a Chief Executive Officer (CEO) and supported by the Asbestos Safety and Eradication Council. The council has nine members and an independent chair, and the CEO of ASEA participates in council meetings. One position on the council is reserved for an Australian Government representative and four positions reserved for a state, territory or local government representative.

The agency and the council work to administer the National Strategic Plan for Asbestos Awareness and Management (NSP) which aims to prevent exposure to asbestos fibres in order to eliminate asbestos-related disease in Australia. The NSP establishes a five year framework for this work. The agency is also responsible for the administration of the National Asbestos Exposure Register as well as other broad functions including:

* reviewing and amending the NSP as required
* publishing and promoting the NSP
* providing advice to the Minister about asbestos safety
* liaising with Commonwealth, state, territory and local and other governments, agencies or bodies about the implementation, review or amendment of the NSP; as well as asbestos safety in general
* commissioning, monitoring and promoting research about asbestos safety.

### 1.2 Agency Resource Statement

The Agency Resource Statement details the resourcing for the Asbestos Safety and Eradication Agency at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013-14 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Asbestos Safety and Eradication Agency Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014





1 Appropriation Act (No. 1) 2013–14 and Appropriation Bill (No. 3) 2013–14

2 Appropriation Act (No. 2) 2013–14 and Appropriation Bill (No. 4) 2013–14

Reader note: All figures are GST exclusive.

### 1.3 Agency Measures table

Table 1.2 summarises new Government measures taken since the 2013–14 Budget. The table is split into revenue, expense and capital measures, with the affected programme identified.

Table 1.2: Agency 2013–14 Measures since Budget



1 The efficiency dividend was separately applied to the funding appropriated to DEEWR in the   
2013–14 Portfolio Budget Statements.

Prepared on a Government Financial Statistics (fiscal) basis

### 1.4 Additional Estimates and variations

The following tables detail the changes to the resourcing for the Asbestos Safety and Eradication Agency at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since  
2013–14 Budget



Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations



### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Asbestos Safety and Eradication Agency through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013–14



1 The initial funding was appropriated to DEEWR at 2013–14 Portfolio Budget Statements.

Table 1.6: Appropriation Bill (No. 4) 2013–14



1 The initial funding was appropriated to DEEWR at 2013–14 Portfolio Budget Statements.

## Section 2: Revisions to Agency Resources and Planned Performance

### 2.1 Resources and performance information

The Asbestos Safety and Eradication Agency was established as a Statutory Agency on 1 July 2013 under the *Asbestos Safety and Eradication Agency Act 2013* (the Act).

Outcome 1

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

#### Outcome 1 Strategy

The Asbestos Safety and Eradication Agency works with the Australian Government, state, territory and local governments and a wide range of stakeholders so that the following priority areas are addressed at a national level:

* the systematic identification of material containing asbestos in the built environment and of asbestos dump sites
* systems, timelines and processes for the prioritised safe removal of material containing asbestos from public and commercial buildings and the safe disposal of such material
* measures to assist the residential sector to minimise the risks of asbestos, including raising awareness, education and mechanisms for identifying and classifying risks associated with asbestos
* improving education and information about asbestos
* improving asbestos safety
* improving the sharing of information about asbestos and asbestos safety.

Table 2.1 Budgeted Expenses and Resources for Outcome 1

##### 

1 Departmental Appropriation combines ‘Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)’ and ‘Revenue from independent sources (s31)’.

##### Programme 1 Objective

The objective of the Asbestos Safety and Eradication Agency is to implement, review, publish and promote the National Strategic Plan for Asbestos Awareness and Management (NSP); coordinate and liaise with Australian Government, state, territory, local and other governments, agencies or bodies about asbestos safety and the implementation, review or amendment of the NSP; and commission and monitor and promote research about asbestos safety in Australia and internationally.

To be able to meet its objectives, the agency works collaboratively with regulators, industry and agencies and bodies across the work environment, public health and building and construction sectors that work with asbestos and asbestos safety, and the community to achieve improved awareness of asbestos safety.

The Act prescribes that the agency perform its functions in accordance with the National Strategic Plan and its annual Operational Plans. The Operational Plans are approved by the Asbestos Safety and Eradication Council and the Minister for Employment.

##### Programme Expenses



##### Programme Deliverables

The deliverables for the Asbestos Safety and Eradication Agency are highlighted in the National Strategic Plan and are structured under the following strategies:

1. Awareness: Increase public awareness of the health dangers posed by working with or being exposed to asbestos leading to long term behavioural change.
2. Best practice: Best practice in asbestos handling and management identified and shared nationally.
3. Identification: Location and condition of asbestos containing materials in government and commercial buildings identified and recorded.
4. Removal: Development and implementation of an asbestos removal programme across Australia, with priority given to the removal of high risk asbestos containing materials.
5. Research: Coordinated national research on asbestos exposure, and prevention and treatment of asbestos-related diseases.
6. International leadership: Australia to continue to play a leadership role in a global campaign for a worldwide asbestos ban.

##### Programme Key Performance Indicators

Programme key performance indicators are being developed and will be included in the upcoming 2014–15 Portfolio Budget Statements.

## Section 3: Explanatory Tables and Budgeted Financial Statements

## 3.1 Explanatory Tables

#### Estimates of Special Account Flows

ASEA has no special accounts. For this reason Table 3.1.1 is not presented.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of Budgeted Financial Statements

The financial statements reflect the estimates resulting from the creation of ASEA and new measures and variations as outlined in Table 1.3 and Table 1.4.

#### 3.2.2 **Budgeted Financial Statements**

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)



Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)



Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)



Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June) (continued)



Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity—Summary of Movement (Budget Year 2013–14)



Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement—Departmental



1 Includes both current and prior Act 2 and Bills 4/6 appropriations and special capital appropriations.

2 Does not include annual finance lease costs. Includes purchase from current and previous consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2013-14)



1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2013-14, including CDABs.

Prepared on Australian Accounting Standards basis.

comcare, the safety, rehabilitation and compensation commission, and the seafarers safety, rehabilitation and compensation authority

# COMCARE

Section 1: Agency Overview and Resources 75

1.1 Strategic Direction 75

1.2 Agency Resource Statement 76

1.3 Agency Measures Table 77

1.4 Additional Estimates and Variations 78

1.5 Breakdown of Additional Estimates by Appropriation Bill 80

Section 2: Revisions to Agency Outcomes and Planned Performance 81

2.1 Resources and Performance Information 81

Section 3: Explanatory Tables and Budgeted Financial Statements 88

3.1 Explanatory Tables 88

3.2 Budgeted Financial Statements 88

# COMCARE

## Section 1: Agency Overview and Resources

### 1.1 Strategic Direction

There has been no significant change to the strategic direction of Comcare from that outlined in the Portfolio Budget Statements 2013–14.

Comcare will receive additional funding through Appropriation Bill (No. 3) 2013–14 to implement an assurance model to validate that the National Broadband Network rollout is compliant with relevant work health and safety requirements.

### 1.2 Agency Resource Statement

The Agency Resource Statement details the resourcing for Comcare at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013–14 Budget year, including variations through Appropriation Bill Nos. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Comcare Resource Statement—Additional Estimates for 2013–14 as at Additional Estimates February 2014



### 1.3 Agency Measures table

Table 1.2 summarises new Government measures taken since the 2013–14 Budget.

Table 1.2: Agency 2013–14 Measures since Budget

### 

Prepared on a Government Financial Statistics (fiscal) basis

### 1.4 Additional Estimates and variations

The following tables detail the changes to the resourcing for Comcare at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details Additional Estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since   
2013–14 Budget



Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for Comcare through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013-14



## Section 2: Revisions to Agency Resources and Planned Performance

### 2.1 Resources and performance information

There has been no change to outcomes or the outcome strategy for Comcare from that included in the *Portfolio Budget Statements 2013–14*.

Outcome 1

#### Outcome 1 Strategy

There is no change to the outcome strategy as a result of the 2013–14 Additional Estimates. Additional estimates variations for 2013–14 are outlined at Table 1.3 and other variations including parameter adjustments are outlined in Table 1.4. There are no new programmes.

Table 2.1.1 Budgeted Expenses and Resources for Outcome 1



##### Programme Objective

There has been no change to the programme objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2013–14*.

##### Programme Expenses



Outcome 2

#### Outcome 2 Strategy

There is no change to the outcome strategy as a result of the 2013–14 Additional Estimates. Additional estimates variations for 2013–14 are outlined at Table 1.3 and other variations including parameter adjustments are outlined in Table 1.4. There are no new programmes.

Table 2.1.2 Budgeted Expenses for Outcome 2



1 This revenue relates to non-cash movements in workers' compensation claims liabilities.

##### Programme Objective

There has been no change to the programme objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2013–14*.

##### Programme Expenses



1 Expenses not requiring appropriation in the Budget year relates to non-cash movements in workers' compensation claims liabilities.

##### Programme components

* Component 1.2.1 – SRC Act Regulation
* Component 1.2.2 – Management of Premium Claims
* Component 1.2.3 – Management of Pre-Premium Claims
* Component 1.2.4 – Provide support to the Seafarers Safety, Rehabilitation and Compensation Authority

Table 2.1.2B Program 1.2 components



Outcome 3

#### Outcome 3 Strategy

There is no change to the outcome strategy as a result of the 2013-14 Additional Estimates. Additional estimates variations for 2013-14 are outlined at Table 1.3 and other variations including parameter adjustments are outlined in Table 1.4. There are no new programmes.

Table 2.1.3 Budgeted Expenses for Outcome 3



1 This revenue relates to non-cash movements in workers' compensation claims liabilities.

##### Programme Objective

There has been no change to the programme objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2013-14*.

##### Programme Expenses



1 Expenses not requiring appropriation in the Budget year relates to non-cash movements in workers' compensation claims liabilities.

## Section 3: Explanatory Tables and Budgeted Financial Statements

### 3.1 Explanatory Tables

#### Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. There has been no change to the expected additions (receipts) and reductions (payments) from that included in Table 3.1.2 in the *Portfolio Budget Statements 2013-*14.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of Budgeted Financial Statements

The financial statements have been updated to reflect the changes resulting from the new measures and variations as outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2012-13 financial year.

#### 3.2.2 Budgeted Financial Statements

##### Departmental Financial Statements

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)



Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2013-14)



Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement — Departmental



Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2013-14)



Prepared on Australian Accounting Standards basis.

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

Comcare has no administered capital purchases to report. For this reason Table 3.2.10 is not presented.

Table 3.2.11: Statement of Administered Asset Movements (2013-14)

Comcare has no administered non-financial assets to report. For this reason Table 3.2.11 is not presented.

office of the fair work building industry inspectorate

# Office of the Fair Work Building Industry Inspectorate

Section 1: Agency Overview and Resources 101

1.1 Strategic Direction 101

1.2 Agency Resource Statement 102

1.3 Agency Measures Table 104

1.4 Additional Estimates and Variations 105

1.5 Breakdown of Additional Estimates by Appropriation Bill 106

Section 2: Revisions to Agency Outcomes and Planned Performance 107

2.1 Resources and Performance Information 107

Section 3: Explanatory Tables and Budgeted Financial Statements 110

3.1 Explanatory Tables 110

3.2 Budgeted Financial Statements 111

Office of the Fair Work Building Industry Inspectorate

## Section 1: Agency Overview and Resources

### 1.1 Strategic Direction

The Office of the Fair Work Building Industry Inspectorate (FWBII) is an independent statutory agency, established by the *Fair Work (Building Industry) Act 2012*. FWBII commenced operations on 1June 2012.

In respect of the building and construction industry, FWBII is primarily responsible for:

* the provision of education, assistance and advice to industry participants regarding their rights and obligations
* inquiring into and investigating acts or practices by industry participants
* commencing civil penalty litigation, or making submissions to the Fair Work Commission, to enforce compliance by industry participants
* representing industry participants who are, or may become, a party to court proceedings or matters before the Fair Work Commission to promote compliance with relevant workplace laws
* referring matters to relevant authorities where appropriate in relation to
  + *Fair Work (Building Industry) Act 2012*
  + *Fair Work Act 2009*, *the Fair Work (Transitional Provisions and Consequential Amendments) Act 2009* and *the Independent Contractors Act 2006*
  + safety net contractual entitlements
  + awards, agreements, orders, the Australian Fair Pay and Conditions Standard, a fair work instrument and the National Employment Standards, and
  + the Building Code 2013.

During 2013–14, FWBII plans to achieve the following outcome:

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

### 1.2 Agency Resource Statement

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: Office of the Fair Work Building Industry Inspectorate Resource Statement — Additional Estimates for 2013-14 as at Additional Estimates February 2014





1 Appropriation Act (No. 1) 2013-14 and Appropriation Bill (No. 3) 2013-14

2 Estimated adjusted balance carried from previous year for annual appropriations

3 Includes an amount of $0.118m in 2013-14 for the Departmental Capital Budget (refer to table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4 s31 Relevant Agency receipts - estimate

5 Appropriation Act (No. 2) 2013-14 and Appropriation Bill (No. 4) 2013-14

Reader note: All figures are GST exclusive.

1.3 Agency Measures table

Budget measures relating to the FWBII are summarised below.

Table 1.2: Agency 2013-14 Measures since Budget



Prepared on a Government Financial Statistics (fiscal) basis1.4 Additional Estimates and variations

The following tables detail the changes to the resourcing for FWBII at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates and variations resulting from new measures since the 2013-14 Budget in Appropriation Bills Nos. 3 and 4. Table 1.4 details Additional Estimates or variations through other factors, such parameter adjustments.

Table 1.3: Additional Estimates and Variations to Outcomes from Measures since 2013-14 Budget



Table 1.4: Additional Estimates and Variations to Outcomes from Other Variations



### 

### **1.5 Breakdown of additional estimates by appropriation bill**

The following tables detail the Additional Estimates sought for FWBII through Appropriation Bills Nos. 3 and 4.

Table 1.5: Appropriation Bill (No. 3) 2013-14



Table 1.6: Appropriation Bill (No. 4) 2013-14

No variation to Appropriation Bill No. 4.

## 

## Section 2: Revisions to Agency Resources and Planned Performance

### 2.1 Resources and performance information

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

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of FWBII in achieving Government outcomes.

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

#### Outcome 1 Strategy

Key strategies towards achieving FWBII’s outcome in 2013–14 are to:

* conduct investigations into alleged breaches of workplace laws
* commence enforcement action, including civil penalty litigation
* provide ready-access to information on relevant workplace laws and codes of practice
* provide education, assistance and advice to industry participants
* conduct targeted educational and compliance campaigns.

Table 2.1 Budgeted Expenses and Resources for Outcome 1



1 Departmental Appropriation combines "Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)" and "Revenue from independent sources (s31)".

2 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Audit Fees and Resources Received Free of Charge.

|  |
| --- |
| Programme 1.1: Education, Advice and Compliance Functions |

##### Programme Objective 1.1

There is no change to the outcome strategy as a result of the Additional Estimates 2013–14.

Adjustments to programme key performance indicators are below. Any programmes or deliverables not listed below remain unchanged from the 2013–14 Portfolio Budget Statements.

##### Programme Expenses 1.1

##### 

1 Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense, Audit Fees.

## Section 3: Explanatory Tables and Budgeted Financial Statements

### 3.1 Explanatory Tables

#### Estimates of Special Account Flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. The FWBII has no Special accounts.

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of Budgeted Financial Statements

An analysis of FWBII’s budgeted financial statements for 2013–14 is provided below.

##### Comprehensive income statement

FWBII is budgeting for a deficit equal to the unappropriated depreciation and amortisation expense in 2013–14 and the three forward years.

Total expenses for 2013–14 are estimated to be $29.8 million.

##### Budgeted departmental balance sheet

FWBII has a budgeted net asset position of $39.7 million in 2013–14.

Total assets for 2013–14 are estimated to be $46.4 million comprising $44.8 million of financial assets and $1.6 million in non-financial assets.

Total liabilities for 2013–14 are estimated to be $6.8 million with the primary liabilities being accrued employee entitlements which total $3.0 million.

#### 3.2.2 Budgeted Financial Statements

##### Departmental Financial Statements

During 2013-14, FWBII will begin the process of re-establishing the Australian Building Construction Commission, subject to the passage of the relevant legislation. The estimates have been revised to include an increase in appropriations for this. The estimates also include a decrease in the Whole of Government Savings and Efficiency Dividend adjustments.

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services)



Prepared on Australian Accounting Standards basis.

Table 3.2.1: Budgeted Departmental Comprehensive Income Statement (Showing Net Cost of Services) (continued)



1 From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)





Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental Statement of Changes in Equity — Summary of Movement (Budget Year 2013-14)



Prepared on Australian Accounting Standards basis

Table 3.2.4: Budgeted Departmental Statement of Cash Flows (as at 30 June)





Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement — Departmental



1 Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

2 Includes the following sources of funding:

- current and prior year Act 1 and Bills 3/5 appropriations (excluding amounts from the DCB).

- donations and contributions

- gifts

- internally developed assets

- s31 relevant agency receipts (for FMA agencies only)

- proceeds from the sale of assets

Consistent with information contained in the Statement of Asset Movements and the Budgeted Statement of Cash Flows.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements (2013-14)



1 "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Acts No. 2 and Bill No. 4 2013-14, including CDABs.

2 "Appropriation ordinary annual services" refers to funding provided through Appropriation Act No. 1 and Bill No. 3 2013-14 for depreciation / amortisation expenses, DCBs or other operational expenses.

3 Net Proceeds may be returned to the OPA.

Prepared on Australian Accounting Standards basis.

#### Schedule of Administered Activity

Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on Behalf of Government (as at 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)



Prepared on Australian Accounting Standards basis.

Table 3.2.10: Schedule of Administered Capital Budget

FWBII has no administered capital budget. For this reason Table 3.2.10 is not presented.

Table 3.2.11: Statement of Administered Asset Movements (2013-14)

FWBII has no administered assets. For this reason Table 3.2.11 is not presented.

#### Notes to the Financial Statements

The budgeted financial statements have been prepared in accordance with the Finance Minister’s Orders issued by the Minister for Finance and Deregulation.

The statements have been prepared:

* on an accrual accounting basis
* in compliance with Australian Accounting Standards and Australian Equivalents to International Financial Reporting Standards (AEIFRS) and other authoritative pronouncements of the Australian Accounting Standards Board and the consensus views of the Urgent Issues Group
* having regard to Statements of Accounting Concepts.

The main changes to the Budgeted Financial Statements arising from the Additional Estimates are:

##### Departmental revenue from government

The Budgeted Financial Statements have been revised to include the increase in Appropriation Bill (No. 3) required to fund the re-establishment of the Australian Building Construction Commission. This process is expected to take place in 2013-14.

##### Departmental expenses

The Budgeted Financial Statements have been revised to include Whole of Government Savings and Efficiency Dividend adjustments.