

Safe Work Australia

Entity resources and planned performance

SAFE WORK AUSTRALIA

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SAFE WORK AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

Safe Work Australia was established as a Statutory Agency on 1 November 2009 under the *Safe Work Australia Act 2008* (the Act). The agency operates under the Commonwealth Government's accountability and governance frameworks.

Safe Work Australia is the body leading the development of national policy to improve work health and safety and workers' compensation across Australia. Safe Work Australia works collaboratively with regulators, industry and worker associations and the community, to realise the national vision of *healthy, safe and productive working lives*.

The establishment of Safe Work Australia was provided for in the *Intergovernmental Agreement for Regulatory and Operational Reform in Occupational Health and Safety (IGA)*, agreed by the Council of Australian Governments (COAG) on 3 July 2008.

The agency is jointly funded by the Commonwealth, state and territory governments. This funding arrangement promotes collaboration with jurisdictions on policy development, implementation, compliance and enforcement, and communication activities.

Safe Work Australia has 15 Members, including an independent Chair, nine Members representing the Commonwealth and each state and territory, two Members representing the interests of employers, two representing the interests of employees, and the Chief Executive Officer of Safe Work Australia (CEO).

The CEO manages the agency under section 45 of the Act and is the Accountable Authority in accordance with the *Public Governance, Performance and Accountability Act 2013*.

Together, the Safe Work Australia Members and the agency work to achieve:

- significant and continued reductions in the incidence of work-related death, injury and illness through
 - an improved and reformed work health and safety framework
 - increased work health and safety awareness and skills
 - developing and maintaining an evidence base which informs policy and practice
 - reduced exposure to work-related hazards causing injury and illness
 - improved quality of workplace controls

- improved outcomes for injured workers and their employers through more effective, efficient, clearly understood and sustainable workers' compensation arrangements.

During 2015–16, Safe Work Australia will continue to be a model for the innovative development of multi-stakeholder policy and be central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes. We will do this by:

- acting as a forum to bring together and recognise varying views and interests to enable the effective development of national policy
- using our influence to increase knowledge and awareness of health and safety and workers' compensation and normalise the conversation about safe work
- being a key source of work health and safety and workers' compensation research, evaluation and data.

1.2 ENTITY RESOURCE STATEMENT

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

Table 1.1: Safe Work Australia resource statement — Budget estimates for 2015–16 as at Budget May 2015

	<i>Actual Available Appropriation 2014–15</i>	Estimate of prior year amounts available in 2015–16	Proposed at 2015–16 Budget	Total 2015–16 estimate
	\$'000	\$'000	\$'000	\$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year appropriations ²	9	-	-	-
Departmental appropriation ³	9,832	-	9,705	9,705
Total	9,841	-	9,705	9,705
Total ordinary annual services [A]	9,841	-	9,705	9,705
Other services	-	-	-	-
Total	-	-	-	-
Total other services [B]	-	-	-	-
Total available annual appropriations [A+B]	9,841	-	9,705	9,705

Table 1.1: Safe Work Australia resource statement — Budget estimates for 2015–16 as at Budget May 2015 (continued)

	<i>Actual Available Appropriation 2014–15</i>	<i>Estimate of prior year amounts available in 2015–16</i>	<i>Proposed at 2015–16 Budget</i>	<i>Total 2015–16 estimate</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Special appropriations	-	-	-	-
Total special appropriations [C]	-	-	-	-
Total appropriations excluding special accounts	9,841	-	9,705	9,705
Special accounts				
Opening balance ⁴	10,699	-	10,999	10,999
Appropriation receipts ⁵	9,832	-	9,705	9,705
Non- appropriation receipts to Special Accounts	10,996	-	11,036	11,036
Total special accounts [D]	31,527	-	31,740	31,740
Total resourcing [A+B+C+D]	41,368	-	41,445	41,445
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
and/or payments to corporate entities through annual appropriations	(9,832)	-	(9,705)	(9,705)
Total net resourcing for Safe Work Australia	31,536	-	31,740	31,740

¹ Appropriation Bill (No.1) 2015–16.

² Estimated adjusted balance carried forward from previous year.

³ Includes an amount of \$0.073m in 2015-16 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 Estimated opening balance for special accounts (less 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for other Government and Non-agency Bodies accounts (SOG), or Services for Other Entities and Trust Moneys accounts (SOETM). For further information on special accounts see Table 3.1.2.

⁵ Appropriation receipts from Safe Work Australia annual and special appropriations for 2014–15 included above.

Reader note: All figures are GST exclusive.

1.3 BUDGET MEASURES

Safe Work Australia does not have any new measures since the 2014-15 Budget. For this reason Table 1.2 is not presented.

Section 2: Outcomes and planned performance

2.1 OUTCOMES 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 entities achieve the intended results of their outcome statements. Entities 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 Safe Work Australia in achieving government outcomes.

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

Outcome 1 strategy

Safe Work Australia works with representatives of the Commonwealth, state and territory governments, employers and employees to:

- support the implementation of the *Australian Work Health and Safety Strategy 2012 – 2022*
- promote community awareness and knowledge of work health and safety and workers' compensation
- support evidence informed policy, programmes and practice through national work health and safety and workers' compensation data, research and evaluation programmes
- improve and reform work health and safety laws in Australia to provide a consistent, equitable and high level of protection to all workers, while ensuring practicability for small business and individual workers
- promote consistent approaches and improved knowledge, skills and capabilities for managing health and safety hazards and risks

- identify opportunities to improve workers' compensation arrangements
- develop nationally consistent explosives regulation
- cooperate and share information, expertise and experience with international organisations

Outcome expense statement

Table 2.1 provides an overview of the total expenses for Outcome 1 by programme.

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers' compensation arrangements.	2014–15 Estimated actual expenses \$'000	2015–16 Estimated expenses \$'000
Programme 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements.		
Departmental expenses		
Departmental appropriation ¹	9,607	9,632
Special accounts	10,996	11,036
Expenses not requiring appropriation in the Budget year ²	544	231
Total for programme 1.1	21,147	20,899
Outcome 1 Totals by appropriation type		
Departmental expenses		
Departmental appropriation ¹	9,607	9,632
Special accounts	10,996	11,036
Expenses not requiring appropriation in the Budget year ²	544	231
Total expenses for Outcome 1	21,147	20,899
Average staffing level (number)	2014–15 95	2015–16 101

¹ Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s 74)'.

² Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation 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.

Contributions to Outcome 1

Programme 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements

Programme objective

Safe Work Australia has an important national role to achieve significant and continual reductions in the incidence of work-related death, injury and illness and to improve outcomes for injured workers and their employers.

To be able to meet its objectives Safe Work Australia works collaboratively with regulators, industry and employee associations and the community to achieve healthy, safe and productive working lives for all Australians.

Safe Work Australia is required by the Act to prepare a corporate plan every four years which deals with the outcomes to be achieved by Safe Work Australia and the strategies to be followed to achieve those outcomes. An operational plan is required to be prepared each year to outline the activities to give effect to these strategies.

Programme expenses

The work of the agency continues to focus on the objectives of Programme 1 and as prescribed by legislation. The agency has not identified any significant trends or variances over the forward years.

Table 2.1.1 Programme expenses

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
Special account expenses:					
Safe Work Australia Special Account	9,996	10,027	10,262	10,316	10,574
Annual departmental expenses:					
Ordinary annual services (Appropriation Bill No. 1)	9,607	9,632	9,887	10,317	10,574
Expenses not requiring appropriation in the Budget year ¹	544	231	217	160	166
Total programme expenses	20,147	19,890	20,366	20,793	21,314

¹ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Programme 1.1 Deliverables

The deliverables for Safe Work Australia are highlighted in its annual operational plan:

- Coordinate and monitor the implementation of the *Australian Work Health and Safety Strategy 2012–2022*.
- Promote consistent messages on work health and safety and workers' compensation through the implementation of the Communication and Stakeholder Engagement Strategy.
- Collect, maintain, improve and report on national work health and safety and workers' compensation data through implementation of the *Data and Analysis Work Plan 2015–16*.
- Identify new priority issues and undertake and disseminate research including on emerging issues and through implementation of the *Research and Evaluation Work Plan 2015–16*.
- Monitor, evaluate and improve the model work health and safety laws to improve safety outcomes, address issues impeding the effective and efficient operation of the laws and remove unnecessary over-regulation.
- Facilitate the development of accessible, effective and practical material to aid understanding and compliance; minimise regulatory cost; and support improved work health and safety outcomes, particularly for small business and individuals.
- Improve consistency in workers' compensation arrangements through implementation of the *Workers' Compensation Work Plan 2015–16*.
- Develop policy proposals that will lead to nationally consistent explosives regulation.
- Liaise with other countries or international organisations on matters relating to work health and safety and workers' compensation including representing Australia as appropriate.

Programme 1.1 Key performance indicators

Key performance indicators are framed around the operational plan. The effectiveness of key activities to assist in reducing death, injury and disease and towards meeting the outcome of healthier, safer and more productive workplaces will be measured through systematic review and evaluation. The agency's performance measurement framework will be reviewed during 2015-2016.

Table 2.1.1.A Programme 1.1 Key performance indicators

Quality	2015-16 target
The work health and safety framework continues to be developed, implemented and reviewed in accordance with COAG requirements.	COAG requirements are met.
Level of satisfaction of the Chair of Safe Work Australia with how the agency is achieving the deliverables of its operational plan.	Chair rates the performance of the agency as very good or above.
Level of satisfaction of the Members of Safe Work Australia with how the agency is achieving the deliverables of its operational plan.	80% of Members agree the agency is achieving the deliverables of its operational plan.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015–16 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

Safe Work Australia has no administered funds. For this reason Table 3.1.1 is not presented.

3.1.2 Special accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's determination under section 78 of the PGPA Act or under separate enabling legislation (section 80 of the PGPA Act refers). Table 3.1.2 shows the expected additions (receipts) and reductions (payments) for each account used by Safe Work Australia.

Table 3.1.2: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Safe Work Australia Special Account (D) 2015–16	1	10,999	20,742	(20,442)	-	11,299
<i>Safe Work Australia Special Account (D) 2014–15</i>	1	<i>10,699</i>	<i>20,828</i>	<i>(20,528)</i>	-	<i>10,999</i>
Total special accounts 2015–16 Budget estimate		10,999	20,742	(20,442)	-	11,299
<i>Total special accounts 2014–15 estimated actual</i>		<i>10,699</i>	<i>20,828</i>	<i>(20,528)</i>	-	<i>10,999</i>

(D) = Departmental

3.1.3 Australian Government Indigenous expenditure

Safe Work Australia has no Australian Government Indigenous expenditure to report. For this reason Table 3.1.3 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in entity resourcing and financial statements

The agency receives funds from states and territories and matched appropriation funding from the Commonwealth as provided for in the IGA.

3.2.2 Analysis of budgeted financial statements

The agency is not expecting any major changes in its operations from a financial perspective. Funding arrangements are provided for in the IGA.

3.2.3 Budgeted financial statements tables

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
EXPENSES					
Employee benefits	12,810	12,868	13,258	13,625	14,180
Suppliers	6,753	6,752	6,851	6,969	6,929
Grants	100	100	100	100	100
Depreciation and amortisation	484	171	157	100	106
Total expenses	20,147	19,891	20,366	20,794	21,315
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	9,996	10,028	10,262	10,317	10,575
Total own-source revenue	9,996	10,028	10,262	10,317	10,575
Gains					
Sale of assets	-	-	-	-	-
Other	60	60	60	60	60
Total gains	60	60	60	60	60
Total own-source income	10,056	10,088	10,322	10,377	10,635
Net cost of/(contribution by) services	10,091	9,803	10,044	10,417	10,680
Revenue from Government	9,607	9,632	9,887	10,317	10,574
Surplus/(deficit) attributable to the Australian Government	(484)	(171)	(157)	(100)	(106)
Total comprehensive income/(loss)	(484)	(171)	(157)	(100)	(106)
Total comprehensive income/(loss) attributable to the Australian Government	(484)	(171)	(157)	(100)	(106)

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	484	171	157	100	106
Total comprehensive income/(loss) - as per the statement of comprehensive income	(484)	(171)	(157)	(100)	(106)

¹ From 2010–11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	303	303	303	303	303
Trade and other receivables	10,991	11,291	11,291	11,291	11,291
Total financial assets	11,294	11,594	11,594	11,594	11,594
Non-financial assets					
Land and buildings	283	183	213	343	343
Property, plant and equipment	194	167	184	144	334
Intangibles	88	117	146	196	146
Other non-financial assets	82	82	82	82	82
Total non-financial assets	647	549	625	765	905
Assets held for sale	-	-	-	-	-
Total assets	11,941	12,143	12,219	12,359	12,499
LIABILITIES					
Payables					
Suppliers	2,008	2,008	2,008	2,008	2,008
Other payables	392	392	392	392	392
Total payables	2,400	2,400	2,400	2,400	2,400
Provisions					
Employee provisions	3,713	4,013	4,013	4,013	4,013
Total provisions	3,713	4,013	4,013	4,013	4,013
Total liabilities	6,113	6,413	6,413	6,413	6,413
Net assets	5,828	5,730	5,806	5,946	6,086

**Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)
(continued)**

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
EQUITY*					
Parent entity interest					
Contributed equity	4,223	4,296	4,529	4,769	5,015
Reserves	859	859	859	859	859
Retained surplus (accumulated deficit)	746	575	418	318	212
Total parent entity interest	5,828	5,730	5,806	5,946	6,086
Total Equity	5,828	5,730	5,806	5,946	6,086

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

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2015–16)

	Retained earnings \$ '000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	746	859	-	4,223	5,828
Adjusted opening balance	746	859	-	4,223	5,828
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	(171)	-	-	-	(171)
Total comprehensive income	(171)	-	-	-	(171)
of which:					
Attributable to the Australian Government	(171)	-	-	-	(171)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	73	73
Sub-total transactions with owners	-	-	-	73	73
Transfers between equity					
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2016	575	859	-	4,296	5,730
Less: non-controlling interests	-	-	-	-	-
Closing balance attributable to the Australian Government	575	859	-	4,296	5,730

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriation Receipts from Government	9,607	9,632	9,887	10,317	10,574
Sale of goods and rendering of services	10,996	11,038	11,296	11,358	11,641
Total cash received	20,603	20,670	21,183	21,675	22,215
Cash used					
Employees	12,810	12,868	13,258	13,625	13,285
Suppliers	6,730	6,752	6,852	6,850	7,935
Grants	100	100	100	100	100
Net GST Paid	687	687	695	695	695
Total cash used	20,327	20,407	20,905	21,270	22,015
Net cash from/(used by) operating activities	276	263	278	405	200
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and	225	73	233	240	246
Total cash used	225	73	233	240	246
Net cash from/(used by) investing activities	(225)	(73)	(233)	(240)	(246)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	225	73	233	240	246
Total cash received	225	73	233	240	246
Cash used					
Other	276	263	278	405	200
Total cash used	276	263	278	405	200
Net cash from/(used by) financing activities	(51)	(190)	(45)	(165)	46
Net increase/(decrease) in cash	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	303	303	303	303	303
Cash and cash equivalents at the end of the reporting period	303	303	303	303	303

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	225	73	233	240	246
Total new capital appropriations	225	73	233	240	246
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	225	73	233	240	246
<i>Annual finance lease costs</i>	-	-	-	-	-
<i>Other Items</i>	-	-	-	-	-
Total Items	225	73	233	240	246
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB ¹	225	73	233	240	246
Funded internally from departmental resources ²	-	-	-	-	-
TOTAL	225	73	233	240	246
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	225	73	233	240	246
Total cash used to acquire assets	225	73	233	240	246

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

² Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
- donations and contributions
- gifts
- internally developed assets
- s 74 Retained revenue receipts
- proceeds from the sale of assets.

Table 3.2.6: Statement of asset movements (Budget year 2015–16)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2015				
Gross book value	1,169	297	434	1,900
Accumulated depreciation/amortisation and impairment	(886)	(103)	(346)	(1,335)
Opening net book balance	283	194	88	565
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ¹	-	27	46	73
Total additions	-	27	46	73
Other movements				
Depreciation/amortisation expense	(100)	(54)	(17)	(171)
Total other movements	(100)	(54)	(17)	(171)
As at 30 June 2016				
Gross book value	1,169	324	480	1,973
Accumulated depreciation/amortisation and impairment	(986)	(157)	(363)	(1,506)
Closing net book balance	183	167	117	467

¹ "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2015–16 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

Safe Work Australia has no income and expenses administered on behalf of government. For this reason Table 3.2.7 is not presented.

Table 3.2.8 Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

Safe Work Australia has no administered assets and liabilities. For this reason Table 3.2.8 is not presented.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

Safe Work Australia has no administered cash flows. For this reason Table 3.2.9 is not presented.

Table 3.2.10: Administered capital budget statement (for the period ended 30 June)

Safe Work Australia has no administered capital purchases. For this reason Table 3.2.10 is not presented.

Table 3.2.11: Statement of administered asset movements (Budget year 2015–16)

Safe Work Australia has no administered non-financial assets. For this reason Table 3.2.11 is not presented.

3.2.4 Notes to the financial statements

Other gains represented in the Comprehensive Income Statement are resources received free of charge from other Commonwealth agencies.