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 *Public Governance, Performance and Accountability Act 2013* (PGPA Act) framework.

Safe Work Australia leads the development of national policy to improve work health and safety (WHS) and workers’ compensation across Australia. The establishment of Safe Work Australia was provided for in the *Intergovernmental Agreement for Regulatory and Operational Reform in Occupational Health and Safety (IGA)*, agreed by the Council of Australian Governments (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 evidence collection and distribution, policy and strategy development and communication and education initiatives.

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 (CEO) of Safe Work Australia.

The CEO manages the agency under section 45 of the Act and is the Accountable Authority in accordance with thePGPA Act.

During 2019–20, and across the forward years, Safe Work Australia will continue to be an inclusive tripartite forum for the innovative development of evidence based national policy and supporting strategies. We will do this by:

* bringing together and recognising varying views and interests to ensure effective national policy which improves WHS and workers’ compensation outcomes
* implementing the agreed recommendations of the independent review of the model WHS laws
* using our influence to increase knowledge and awareness of WHS and workers’ compensation
* being a key source of WHS and workers’ compensation research, evaluation and data
* developing policy proposals and supporting strategies to improve workers’ compensation arrangements, with a particular focus on return to work, and
* working with other national and international bodies to share data, information and/or knowledge on WHS and workers’ compensation matters to improve Australian outcomes.

### 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: Safe Work Australia resource statement — Budget estimates for
2019–20 as at Budget April 2019

|  |  |  |
| --- | --- | --- |
|   | *2018–19 (a) Estimated actual $'000* | 2019–20 Estimate$'000 |
| **Departmental** |  |   |
| Annual appropriations - ordinary annual services (b) |  |   |
| Prior year appropriations available | *56*  | -  |
| Departmental appropriation (c) | *10,231*  | 10,422  |
| Departmental capital budget (d) | *92*  | 99  |
| Total departmental annual appropriations | *10,379*  | 10,521  |
| Special accounts (e) |  |   |
| Opening balance | *14,454*  | 14,175  |
| Appropriation receipts (f) | *10,379*  | 10,521  |
| Non-appropriation receipts | *10,267*  | 10,520  |
| Total special accounts | *35,100*  | 35,216  |
| *less departmental appropriations drawn from annual/special appropriations and credited to special accounts* | *10,379*  | 10,521  |
| ***Total departmental resourcing*** | ***35,100***  | **35,216**  |
| **Total resourcing for Safe Work Australia** | ***35,100***  | **35,216**  |
|   |  |   |
|   | *2018–19*  | 2019–20 |
| **Average staffing level (number)** | *101*  | 101  |

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

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

* + - * 1. Annual appropriation amounts appearing for 2018–19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018–2019, as they had not been enacted at the time of publication.
				2. Appropriation Bill (No. 1) 2019–20.
				3. Excludes Departmental Capital Budget (DCB).
				4. The DCB is not separately identified in Appropriation Bill (No.1) and forms 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'.
				5. Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 — Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.
				6. Amounts credited to the special account from Safe Work Australia's annual appropriation.

### 1.3 Budget measures

Budget measures in Part 1 relating to Safe Work Australia are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2019–20 Budget measures

Safe Work Australia does not have any new measures since the 2018–19 MYEFO, or any other measures not previously reported in a portfolio statement. For this reason Table 1.2 is not presented.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the 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 Safe Work Australia can be found at: <https://www.safeworkaustralia.gov.au/about-us/corporate-plan>.

The most recent annual performance statements can be found at: https://www.safeworkaustralia.gov.au/book/part-3-our-performance-2017-2018.

### 2.1 Budgeted expenses and performance for Outcome 1

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

##### 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: Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers' compensation arrangements.** |
|  | 2018–19 Estimated actual$'000 | 2019–20Budget$'000 | 2020–21 Forward estimate$'000 | 2021–22 Forward estimate$'000 | 2022–23Forward estimate$'000 |
| **Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements.** |
| Departmental expenses |  |   |  |  |  |
| Departmental appropriation | 10,231  | 10,422  | 10,584  | 10,807  | 11,077  |
| Special accounts |  |   |  |  |  |
| Safe Work Australia Special Account | 10,267  | 10,520  | 10,839  | 11,066  | 11,342  |
| Expenses not requiring appropriation in the Budget year (a) | 646  | 680  | 685  | 693  | 694  |
| **Departmental total** | 21,144  | 21,622  | 22,108  | 22,566  | 23,113  |
| **Total expenses for Program 1.1** | **21,144**  | **21,622**  | **22,108**  | **22,566**  | **23,113**  |
| **Outcome 1 Totals by appropriation type** |
| Departmental expenses |  |   |  |  |  |
| Departmental appropriation | 10,231  | 10,422  | 10,584  | 10,807  | 11,077  |
| Special accounts | 10,267  | 10,520  | 10,839  | 11,066  | 11,342  |
| Expenses not requiring appropriation in the Budget year (a) | 646  | 680  | 685  | 693  | 694  |
| **Departmental total** | 21,144  | 21,622  | 22,108  | 22,566  | 23,113  |
| **Total expenses for Outcome 1** | **21,144**  | **21,622**  | **22,108**  | **22,566**  | **23,113**  |
|  |  |  |  |  |  |
|   | 2018–19  | 2019–20 |  |  |  |
| **Average staffing level (number)** | 101  | 101  |  |  |  |

1. 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.

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 2019–20 Budget measures have created new programs or materially changed existing programs.

| Outcome 1 — Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements. |
| --- |
| **Program 1.1 —** **Reform of and improvements to Australian work health and safety and workers’ compensation arrangements**This program contributes to Outcome 1 by ensuring the innovative development of evidence based policy which is central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes. |
| **Purpose** | 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 WHS regulators, industry and employee associations and the community to achieve healthy, safe and productive working lives for all Australians. |
| **Delivery** | The deliverables for Safe Work Australia support healthier and safer workplaces for all Australians, and have been developed with reference to the functions set out in the Act. These deliverables include to:* continue to implement the Members’ response to the findings of the mid-term review of the Australian Work Health and Safety Strategy 2012–2022 and coordinate and report on activities undertaken to assist in the achievement of the Strategy’s outcomes and targets
* implement the agreed recommendations of the review of the model WHS laws, and continue to develop policy to support the effective and efficient operation of the laws and improvements to safety outcomes
* develop policy proposals and supporting strategies to improve workers’ compensation arrangements, with a particular focus on return to work
* collect, analyse and report on relevant data and undertake and disseminate research to identify new priorities and provide evidence for the development or evaluation of policies and supporting strategies
* develop and implement national education and communication strategies and initiatives to build awareness and knowledge of work health and safety and workers’ compensation and promote consistency in arrangements, and
* work with other national and international bodies to share data, information and/or knowledge, and represent Australia as appropriate, to improve Australian outcomes.

Safe Work Australia’s corporate and operational plans provide further information on the strategies for achieving the outcome. |
| **Performance information** |
| **Year** | **Performance criteria** | **Targets** |
| 2018–19 | Activities in the Operational Plan are delivered to the expected quality, on time and within budget.Reductions in the incidence of work-related death, injury and illness through:* an improved and reformed work health and safety framework
 | 80% of Members and the Chair are satisfied with the agency’s achievements.By 2022:* reduce workplace fatalities due to injury by 20 per cent or more
 |
|  |  |  |
|  | * 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, and
* improved quality of workplace controls.
 | * reduce the incidence rate of serious workers’ compensation claims by 30 per cent or more, and
* reduce the incidence rate of serious workers’ compensation claims for musculoskeletal claims by 30 per cent or more.

**Assessment:** On track. |
| 2019–20 | * Activities in the Operational Plan are delivered to the expected quality, on time and within budget.
* 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
	+ developing and maintaining an evidence base which informs policy and practice
	+ reduced exposure to work-related hazards causing injury and illness, and
	+ improved quality of workplace controls.
 | 70 - 80% of Members and the Chair are satisfied the activities in the Operational Plan are met.By 2022:* a reduction in the number of worker fatalities due to injury of at least 20 per cent
* a reduction in the incidence rate of claims resulting in one or more weeks off work of at least 30 per cent, and
* a reduction in the incidence rate of claims for musculoskeletal disorders resulting in one or more weeks off work of at least 30 per cent.
 |
| 2020–21 and beyond | As per 2019–20. | As per 2019–20 for the duration of the current Australian Work Health and Safety Strategy.Targets beyond 2022 will be determined as part of the formulation of the next strategy.  |

1. New or modified performance criteria that reflect new or materially changed programs are shown in *italics.*

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2019–20 budget year, including the impact of budget measures and resourcing on financial statements.

### 3.1 Budgeted financial statements

#### 3.1.1 Differences between entity resourcing and financial statements

Safe Work Australia receives funding from states and territories and matched appropriation funding from the Commonwealth, as provided for in the IGA.

The Agency Resource Statement (Table 1.1) details the total appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2019–20 Budget year, including amounts related to meeting future employee entitlement obligations.

#### 3.1.2 Explanatory notes and analysis of budgeted financial statements

Safe Work Australia is not expecting any major changes in its financial operations during 2019–20 or over the forward estimates. The agency’s funding arrangements are provided in the IGA.

For 2019–20, Safe Work Australia is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of $0.6 million.

Total revenues are budgeted to be $21.0 million and total expenses $21.6 million.

Total assets at the end of 2019–20 are estimated to be $16.2 million, including cash held by the Official Public Account (OPA) in the Safe Work Australia Special Account.

Total liabilities at the end of 2019–20 are estimated at $4.8 million. The largest liability component is accrued employee entitlements.

### 3.2. Budgeted financial statements tables

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018–19 Estimated actual$'000 | 2019–20Budget$'000 | 2020–21 Forward estimate$'000 | 2021–22 Forward estimate$'000 | 2022–23Forward estimate$'000 |
| **EXPENSES** |  |  |  |  |  |
| Employee benefits | 12,740  | 13,041  | 13,301  | 13,632  | 13,972  |
| Suppliers | 7,668  | 7,811  | 8,032  | 8,151  | 8,357  |
| Grants  | 140  | 140  | 140  | 140  | 140  |
| Depreciation and amortisation (a) | 596  | 630  | 635  | 643  | 644  |
| **Total expenses** | **21,144**  | **21,622**  | **22,108**  | **22,566**  | **23,113**  |
| **LESS:**  |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Sale of goods and rendering of services | 10,267  | 10,520  | 10,839  | 11,066  | 11,342  |
| Other | 50  | 50  | 50  | 50  | 50  |
| **Total own-source revenue** | **10,317**  | **10,570**  | **10,889**  | **11,116**  | **11,392**  |
| **Total own-source income** | **10,317**  | **10,570**  | **10,889**  | **11,116**  | **11,392**  |
| **Net cost of services** | **(10,827)** | **(11,052)** | **(11,219)** | **(11,450)** | **(11,721)** |
| Revenue from Government | 10,231  | **10,422**  | **10,584**  | **10,807**  | **11,077**  |
| **Deficit attributable to the Australian Government** | **(596)** | **(630)** | **(635)** | **(643)** | **(644)** |
| **Total comprehensive loss** | **(596)** | **(630)** | **(635)** | **(643)** | **(644)** |
| **Total comprehensive loss attributable to the Australian Government** | **(596)** | **(630)** | **(635)** | **(643)** | **(644)** |
|  |  |  |  |  |  |
| **Note: Impact of net cash appropriation arrangements** |  |  |  |
|  | 2018–19 $'000 | 2019–20$'000 | 2020–21 $'000 | 2021–22 $'000 | 2022–23$'000 |
| **Total comprehensive loss excluding depreciation/amortisation expenses previously funded through revenue appropriations** | **-**  | **-**  | **-**  | **-**  | **-**  |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 596  | 630  | 635  | 643  | 644  |
| **Total comprehensive loss — as per the statement of comprehensive income** | **(596)** | **(630)** | **(635)** | **(643)** | **(644)** |

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 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018–19 Estimated actual$'000 | 2019–20Budget$'000 | 2020–21 Forward estimate$'000 | 2021–22 Forward estimate$'000 | 2022–23Forward estimate$'000 |
| **ASSETS** |  |   |  |  |  |
| **Financial assets** |  |   |  |  |  |
| Cash and cash equivalents | 14,175 | 14,175 | 14,175 | 14,170 | 14,060 |
| Trade and other receivables | 456 | 456 | 690 | 690 | 456 |
| ***Total financial assets*** |  ***14,631*** |  ***14,631*** |  ***14,865*** |  ***14,860*** |  ***14,516*** |
| **Non-financial assets** |  |   |  |  |  |
| Land and buildings | 1,617 | 1,106 | 595 | 318 | 36 |
| Property, plant and equipment | 365 | 345 | 241 | 139 | 386 |
| Other non-financial assets | 157 | 157 | 157 | 157 | 157 |
| ***Total non-financial assets*** |  ***2,139*** |  ***1,608*** |  ***993*** |  ***614*** |  ***579*** |
| Assets held for sale |  |   |  |  |  |
| **Total assets** |  **16,770** |  **16,239** |  **15,858** |  **15,474** |  **15,095** |
| **LIABILITIES** |  |   |  |  |  |
| **Payables** |  |   |  |  |  |
| Suppliers | 1,378 | 1,325 | 1,270 | 1,212 | 1,150 |
| Other payables | 257 | 257 | 257 | 257 | 257 |
| ***Total payables*** |  ***1,635*** |  ***1,582*** |  ***1,527*** |  ***1,469*** |  ***1,407*** |
| **Provisions** |  |   |  |  |  |
| Employee provisions | 3,182 | 3,235 | 3,290 | 3,348 | 3,410 |
| ***Total provisions*** |  ***3,182*** |  ***3,235*** |  ***3,290*** |  ***3,348*** |  ***3,410*** |
| **Total liabilities** |  **4,817** |  **4,817** |  **4,817** |  **4,817** |  **4,817** |
| **Net assets** |  **11,953** |  **11,422** |  **11,041** |  **10,657** |  **10,278** |
| **EQUITY\*** |  |   |  |  |  |
| **Parent entity interest** |  |   |  |  |  |
| Contributed equity | 5,209 | 5,308 | 5,562 | 5,821 | 6,086 |
| Reserves | 776 | 776 | 776 | 776 | 776 |
| Retained surplus  | 5,968 | 5,338 | 4,703 | 4,060 | 3,416 |
| ***Total parent entity interest*** | ***11,953*** | ***11,422*** | ***11,041*** | ***10,657*** | ***10,278*** |
| **Total equity** | **11,953** | **11,422** | **11,041** | **10,657** | **10,278** |

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

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity—summary of movement (Budget year 2019–20)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Retainedearnings$'000 | Assetrevaluationreserve$'000 | Contributedequity/capital$'000 | Totalequity $'000 |
| **Opening balance as at 1 July 2019** |  |  |  |  |
| Balance carried forward from previous period | 5,968  | 776  | 5,209  | 11,953  |
| ***Adjusted opening balance*** | ***5,968***  | ***776***  | ***5,209***  | ***11,953***  |
| **Comprehensive income** |  |  |  |  |
| Other comprehensive income | -  | -  | -  | -  |
| Deficit for the period | (630) | -  | -  | (630) |
| ***Total comprehensive income*** | ***(630)*** | ***-***  | ***-***  | ***(630)*** |
| of which: |  |  |  |  |
| Attributable to the Australian Government | (630) | -  | -  | (630) |
| **Transactions with owners** |  |  |  |  |
| ***Contributions by owners*** |  |  |  |  |
| Departmental Capital Budget (DCB) | -  | -  | 99  | 99  |
| **Sub-total transactions with owners** | ***-***  | ***-***  | ***99***  | ***99***  |
| **Estimated closing balance as at 30 June 2020** | **5,338**  | **776**  | **5,308**  | **11,422**  |
| **Closing balance attributable to the Australian Government** | **5,338**  | **776**  | **5,308**  | **11,422**  |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018–19 Estimated actual$'000 | 2019–20Budget$'000 | 2020–21 Forward estimate$'000 | 2021–22 Forward estimate$'000 | 2022–23Forward estimate$'000 |
| **OPERATING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Appropriations | 10,231  | 10,422  | 10,584  | 10,807  | 11,077  |
| Sale of goods and rendering of services | 11,294  | 11,572  | 11,923  | 12,173  | 12,477  |
| ***Total cash received*** | ***21,525***  | ***21,994***  | ***22,507***  | ***22,980***  | ***23,554***  |
| **Cash used** |  |   |  |  |  |
| Employees | 13,281  | 12,988  | 13,246  | 13,574  | 13,910  |
| Suppliers | 7,871  | 8,634  | 8,877  | 9,027  | 9,133  |
| Grants | 154  | 154  | 154  | 154  | 154  |
| Net GST paid | 219  | 218  | 230  | 225  | 357  |
| ***Total cash used*** | ***21,525***  | ***21,994***  | ***22,507***  | ***22,980***  | ***23,554***  |
| **Net cash from/(used by) operating activities** | **-**  | **-**  | **-**  | **-**  | **-**  |
| **INVESTING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Other | -  | -  | -  | -  | -  |
| ***Total cash received*** | ***-***  | ***-***  | ***-***  | ***-***  | ***-***  |
| **Cash used** |  |   |  |  |  |
| Purchase of property, plant and equipment and intangibles | 427  | 99  | 20  | 264  | 609  |
| ***Total cash used*** | ***427***  | ***99***  | ***20***  | ***264***  | ***609***  |
| **Net cash from/(used by) investing activities** | **(427)** | **(99)** | **(20)** | **(264)** | **(609)** |
| **FINANCING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Contributed equity | 148  | 99  | 20  | 259  | 499  |
| ***Total cash received*** | ***148***  | ***99***  | ***20***  | ***259***  | ***499***  |
| **Cash used** |  |   |  |  |  |
| Other | -  | -  | -  | -  | -  |
| ***Total cash used*** | ***-***  | ***-***  | ***-***  | ***-***  | ***-***  |
| **Net cash from/(used by) financing activities** | **148**  | **99**  | **20**  | **259**  | **499**  |
| **Net increase/(decrease) in cash held** | **(279)** | **-**  | **-**  | **(5)** | **(110)** |
| Cash and cash equivalents at the beginning of the reporting period | 14,454  | 14,175  | 14,175  | 14,175  | 14,170  |
| **Cash and cash equivalents at the end of the reporting period** | **14,175**  | **14,175**  | **14,175**  | **14,170**  | **14,060**  |

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2018–19 Estimated actual$'000 | 2019–20Budget$'000 | 2020–21 Forward estimate$'000 | 2021–22 Forward estimate$'000 | 2022–23Forward estimate$'000 |
| **NEW CAPITAL APPROPRIATIONS** |  |   |  |  |  |
| Capital budget — Bill 1 (DCB) | 92  | 99  | 254  | 259  | 265  |
| **Total new capital appropriations** | **92**  | **99**  | **254**  | **259**  | **265**  |
| ***Provided for:*** |  |  |  |  |  |
| *Purchase of non-financial assets* | *92*  | *99*  | *254*  | *259*  | *265*  |
| ***Total items*** | ***92***  | ***99***  | ***254***  | ***259***  | ***265***  |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |   |  |  |  |
| Funded by capital appropriation — DCB (a) | 148  | 99  | 20  | 259  | 499  |
| Funded internally from departmental resources  | 279  |  - | - | 5  | 110  |
| **TOTAL** | **427**  | **99**  | **20**  | **264**  | **609**  |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |   |  |  |  |
| Total purchases | 427  | 99  | 20  | 264  | 609  |
| **Total cash used to acquire assets** | **427**  | **99**  | **20**  | **264**  | **609**  |

1. 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 2019–20)

|  |  |  |  |
| --- | --- | --- | --- |
|   | Buildings$'000 | Otherproperty,plant andequipment$'000 | Total$'000 |
| **As at 1 July 2019** |  |  |  |
| Gross book value  | 3,114  | 600  | 3,714  |
| Accumulated depreciation/amortisation and impairment | (1,497) | (235) | (1,732) |
| **Opening net book balance** | **1,617**  | **365**  | **1,982**  |
| **Capital asset additions** |  |  |  |
| **Estimated expenditure on new or replacement assets** |  |  |  |
| By purchase — appropriation ordinary annual services (a) | -  | 99  | 99  |
| **Total additions** | **-**  | **99**  | **99**  |
| **Other movements** |  |  |  |
| Depreciation/amortisation expense | (511) | (119) | (630) |
| **Total other movements** | **(511)** | **(119)** | **(630)** |
| **As at 30 June 2020** |  |  |  |
| Gross book value | 3,114  | 699  | 3,813  |
| Accumulated depreciation/amortisation and impairment | (2,008) | (354) | (2,362) |
| **Closing net book balance** | **1,106**  | **345**  | **1,451**  |

1. ‘Appropriation ordinary annual services’ refers to funding provided through Appropriation Bill (No. 1)
2019–20 depreciation/amortisation expenses, DCBs or other operational expenses.

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)

Safe Work Australia has no income and expenses administered on behalf of government. For this reason, Table 3.7 is not presented.

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

Safe Work Australia has no administered assets and liabilities. For this reason, Table 3.8 is not presented.

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

Safe Work Australia has no administered cash flows. For this reason, Table 3.9 is not presented.

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

Safe Work Australia has no administered capital budget. For this reason, Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2019–20)

Safe Work Australia has no administered non-financial assets. For this reason, Table 3.11 is not presented.

# Portfolio glossary

|  |  |
| --- | --- |
| Additional Estimates  | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.  |
| Additional Estimates Bills or Acts | These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills. |
| Administered Items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| Appropriation | An authorisation by Parliament to spend monies from the Consolidated Revenue Fund for a particular purpose. |
| Annual Appropriation | Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations. |
| Assets | Assets are physical objects and legal rights expected to provide benefits in the future, or alternatively items of value owned by an Agency.  |
| Capital expenditure | Expenditure by an agency on capital projects, for example purchasing a building. |
| Consolidated Revenue Fund | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.  |
| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.  |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expenses | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. |
| Forward estimates | A system of rolling three year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year’s budget bid, and another out-year is added to the forward estimates.  |
| Liabilities | Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of the Agency’s assets. |
| Measure | A new Government policy or savings decision with financial impacts.  |
| Net annotated appropriation (Section 74 Receipts) | Section 74 receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act. |
| Operating result | Equals revenue less expenses.  |
| Outcomes | The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved. |
| Performance measure | Measures the joint or independent contribution of outputs and administered items to the achievement of their specified outcome. |
| Portfolio | A Minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State (ie the portfolio departments) and a number of entities with similar general objectives and outcomes. |
| Program | Entities deliver programs, which are government actions taken to deliver the stated outcomes. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years. |
| Receipts | The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |
| Special Appropriations (including Standing Appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations—the amount appropriated will depend on circumstances specified in the legislation. |