

# **Department of Employment**

## **Agency Resources and Planned Performance**



# DEPARTMENT OF EMPLOYMENT

<b>Section 1: Agency Overview and Resources .....</b>	<b>23</b>
1.1 Strategic Direction Statement .....	23
1.2 Agency Resource Statement .....	25
1.3 Budget Measures .....	28
<b>Section 2: Outcomes and Planned Performance .....</b>	<b>31</b>
2.1 Outcomes and Performance Information.....	31
<b>Section 3: Explanatory Tables and Budgeted Financial Statements .....</b>	<b>51</b>
3.1 Explanatory Tables.....	51
3.2 Budgeted Financial Statements .....	52



# DEPARTMENT OF EMPLOYMENT

## Section 1: Agency Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The role of the Department of Employment (the department) is to provide policy, support and programmes to deliver the Australian Government's agenda to create more jobs and increase productivity.

The department has two outcomes:

- To 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.
- To facilitate jobs growth through policies that promote fair, productive and safe workplaces.

To achieve these outcomes the major priorities for the department in 2014–15 are:

- delivering efficient and effective employment services to all eligible Australians
- providing assistance to long-term unemployed people to gain employment with targeted wage subsidies, support and assistance to move locations to take up employment
- providing advice and preparing for the implementation of the new employment services model
- formulating policy advice, data and analysis for the government on areas such as the labour market, employment services and workplace relations policies
- identifying and implementing opportunities to fulfil the government's deregulation agenda by reducing the unnecessary compliance burden and driving cultural change
- continuing to work productively with statutory agencies, including portfolio agencies, to promote a harmonious, productive and fair workplace relations system
- providing legal and policy advice to the government to ensure effective implementation and operation of the *Fair Work Act 2009* and related frameworks
- delivering the government's election commitments including the Job Commitment Bonus, the Tasmanian Jobs Programme and re-establishing the Australian Building and Construction Commission, establishing the

Registered Organisation Commission and amending workplace relations and work health and safety acts

- supporting an examination of the model work health and safety laws to reduce regulatory burden and to make it easier for businesses and workers to comply with work health and safety obligations.

Budget measures for 2014–15 for the department are set out in Table 1.2.

## 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: Department of Employment Resource Statement – Budget Estimates for 2014–15 as at Budget May 2014**

	Estimate of prior year amounts available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	Total estimate 2014-15 \$'000	Actual available appropriation 2013-14 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	-	-	-	-
Departmental appropriation <sup>3</sup>	-	282,754	282,754	268,537
s31 Relevant agency receipts <sup>4</sup>	-	17,454	17,454	10,270
<b>Total</b>	-	<b>300,208</b>	<b>300,208</b>	<b>278,807</b>
<b>Administered expenses</b>				
Outcome 1	-	1,453,525	1,453,525	1,401,449
Outcome 2	-	28,247	28,247	21,310
Payments to CAC Act bodies	-	7,563	7,563	1,433
<b>Total</b>	-	<b>1,489,335</b>	<b>1,489,335</b>	<b>1,424,192</b>
<b>Total ordinary annual services</b>	<b>A</b>	-	<b>1,789,543</b>	<b>1,702,999</b>
<b>Departmental non-operating</b>				
Equity injections		5,926	5,926	2,127
<b>Total</b>	-	<b>5,926</b>	<b>5,926</b>	<b>2,127</b>
<b>Administered non-operating</b>				
Administered assets and liabilities		-	-	2,967
<b>Total</b>	-	-	-	<b>2,967</b>
<b>Total other services</b>	<b>B</b>	-	<b>5,926</b>	<b>5,094</b>
<b>Total available annual appropriations</b>	-	<b>1,795,469</b>	<b>1,795,469</b>	<b>1,708,093</b>
<b>Special appropriations</b>				
<b>Special appropriations limited by criteria/entitlement</b>				
<i>Coal Mining Industry (Long Service Leave Funding) Act 1992</i>	-	174,618	174,618	130,388
<i>Safety, Rehabilitation and Compensation Act 1988</i>	-	39,503	39,503	30,332
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	-	26,356	26,356	9,858
<i>Fair Entitlements Guarantee Act 2012</i>	-	204,997	204,997	134,132
<b>Total special appropriations</b>	<b>C</b>	-	<b>445,474</b>	<b>304,710</b>
<b>Total appropriations excluding Special Accounts</b>	-	<b>2,240,943</b>	<b>2,240,943</b>	<b>2,012,803</b>

**Table 1.1: Department of Employment Resource Statement – Budget Estimates for 2014–15 as at Budget May 2014 (continued)**

	Estimate of prior year amounts available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	Total estimate 2014-15 \$'000	Actual available appropriation 2013-14 \$'000
<b>Special Accounts</b>				
Opening balance <sup>b</sup>	-	-	-	-
<b>Total Special Account</b>	<b>D</b>	-	-	-
<b>Total resourcing</b>				
A+B+C+D	-	2,240,943	2,240,943	2,012,803
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations		(7,563)	(7,563)	(1,433)
<b>Total net resourcing for Department of Employment</b>	<b>-</b>	<b>2,233,380</b>	<b>2,233,380</b>	<b>2,011,370</b>

<sup>1</sup> Appropriation Bill (No.1) 2014-15

<sup>2</sup> Estimated adjusted balance carried forward from previous year

<sup>3</sup> Includes an amount of \$27.2m in 2014-15 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'.

<sup>4</sup> s31 Relevant agency receipts - estimate

<sup>5</sup> 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 Special accounts (SOETM)). For further information on special accounts see Table 3.1.2.

Reader note: All figures are GST exclusive.



**Table 1.1: Department of Employment Resource Statement – Budget Estimates for 2014–15 as at Budget May 2014 (continued)**

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

	2014-15 \$'000	2013-14 \$'000
Payments made on behalf of other agencies (disclosed in the respective Agency Resource Statement)	-	373,527
Receipts received from other agencies for the provision of services (disclosed above within Departmental section 31)	17,454	10,270
Payments made to CAC Act bodies within the Portfolio Comcare		
Annual Appropriation Bill 1 - Outcome 2	7,563	1,433

### 1.3 BUDGET MEASURES

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

**Table 1.2: Agency 2014–15 Budget measures**

**Part 1: Measures announced since the 2013–14 MYEFO**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Expense measures</b>						
Efficiency Dividend - a further temporary increase of 0.25 per cent	All					
Administered expenses		-	-	-	-	-
Departmental expenses		-	(631)	(1,261)	(1,886)	(1,901)
<b>Total</b>		-	<b>(631)</b>	<b>(1,261)</b>	<b>(1,886)</b>	<b>(1,901)</b>
Work for the Dole Programme - phased approach	1.1					
Administered expenses		-	9,340	-	-	-
Departmental expenses		528	5,001	-	-	-
<b>Total</b>		<b>528</b>	<b>14,341</b>	-	-	-
Job Services Australia - restricting participation for Volunteer Job Seekers	1.1					
Administered expenses		-	(5,373)	(11,938)	(16,437)	(18,761)
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>(5,373)</b>	<b>(11,938)</b>	<b>(16,437)</b>	<b>(18,761)</b>
Ford Australia - assistance to workers - cessation	1.1					
Administered expenses		-	(917)	(916)	(916)	-
Departmental expenses		-	(445)	(443)	(441)	-
<b>Total</b>		-	<b>(1,362)</b>	<b>(1,359)</b>	<b>(1,357)</b>	-
Stronger compliance arrangements for job seekers who refuse or persistently fail to meet requirements	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		42	78	-	-	-
<b>Total</b>		<b>42</b>	<b>78</b>	-	-	-
Building Australia's Future Workforce Evaluation - cessation	1.1					
Administered expenses		(1,028)	-	-	-	-
Departmental expenses		-	(990)	-	-	-
<b>Total</b>		<b>(1,028)</b>	<b>(990)</b>	-	-	-
Experience+ Career Advice - cessation	1.1					
Administered expenses		-	(1,856)	(1,902)	-	-
Departmental expenses		-	(81)	(80)	-	-
<b>Total</b>		-	<b>(1,937)</b>	<b>(1,982)</b>	-	-
Local Employment Coordinator Flexible Funding Pool - reduction	1.1					
Administered expenses		(840)	-	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		<b>(840)</b>	-	-	-	-

**Part 1: Measures announced since the 2013–14 MYEFO (continued)**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Move 2 Work - cessation	1.1					
Administered expenses		-	(1,080)	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>(1,080)</b>	-	-	-
Career Advice for Parents - cessation	1.1					
Administered expenses		-	(1,261)	(1,313)	(1,313)	(1,313)
Departmental expenses		-	(151)	(150)	(150)	(151)
<b>Total</b>		-	<b>(1,412)</b>	<b>(1,463)</b>	<b>(1,463)</b>	<b>(1,464)</b>
Industry Skills Fund - establishment <sup>1</sup>	1.1					
Administered expenses		-	2,865	4,367	2,814	1,503
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>2,865</b>	<b>4,367</b>	<b>2,814</b>	<b>1,503</b>
Support Services and Mutual Obligations Arrangements for Illegal Maritime Arrivals <sup>2</sup>	1.1					
Administered expenses		-	4,384	6,124	8,476	10,198
Departmental expenses		-	144	-	-	-
<b>Total</b>		-	<b>4,528</b>	<b>6,124</b>	<b>8,476</b>	<b>10,198</b>
Migration Programme - allocation of places for 2014-15 <sup>2</sup>	1.1					
Administered expenses		-	-	(183)	(636)	(939)
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	<b>(183)</b>	<b>(636)</b>	<b>(939)</b>
Growth Fund - establishment <sup>1</sup>	1.1					
Administered expenses		-	-	-	2,295	11,588
Departmental expenses		-	-	-	747	377
<b>Total</b>		-	-	-	<b>3,042</b>	<b>11,965</b>
Restart - boosting the wage subsidy for mature age job seekers	1.1					
Administered expenses		-	16,043	78,703	97,593	108,249
Departmental expenses		-	622	553	548	554
<b>Total</b>		-	<b>16,665</b>	<b>79,256</b>	<b>98,141</b>	<b>108,803</b>
Stronger participation incentives for job seekers under 30 <sup>3</sup>	1.1					
Administered expenses		-	13,274	146,949	179,192	209,662
Departmental expenses		-	6,133	5,274	5,253	5,304
<b>Total</b>		-	<b>19,407</b>	<b>152,223</b>	<b>184,445</b>	<b>214,966</b>
Disability Support Pension - review recipients aged under 35 years <sup>3</sup>	1.1					
Administered expenses		-	1,111	1,936	2,442	2,715
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>1,111</b>	<b>1,936</b>	<b>2,442</b>	<b>2,715</b>
Disability Support Pension - compulsory participation requirements for recipients aged under 35 years <sup>3</sup>	1.1					
Administered expenses		-	474	645	693	696
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>474</b>	<b>645</b>	<b>693</b>	<b>696</b>

**Part 1: Measures announced since the 2013–14 MYEFO (continued)**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
Connection Interviews and Job Seeker Workshops - cessation	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Fair Entitlements Guarantee - aligning redundancy payments to national employment standards	2.1					
Administered expenses		-	(10,041)	(22,369)	(25,758)	(29,490)
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	<b>(10,041)</b>	<b>(22,369)</b>	<b>(25,758)</b>	<b>(29,490)</b>
Ethical Clothing Australia - cessation	2.2					
Administered expenses		-	-	-	-	-
Departmental expenses		-	(1,000)	-	-	-
<b>Total</b>		-	<b>(1,000)</b>	-	-	-
Award Modernisation Process - industry grants - cessation <sup>4</sup>	2.2					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>Total expense measures</b>						
Administered		(1,868)	26,963	200,103	248,445	294,108
Departmental		570	8,680	3,893	4,071	4,183
<b>Total</b>		<b>(1,298)</b>	<b>35,643</b>	<b>203,996</b>	<b>252,516</b>	<b>298,291</b>
<b>Capital measures</b>						
Restart - boosting the wage subsidy for mature age job seekers	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	1,241	-	-	-
<b>Total</b>		-	<b>1,241</b>	-	-	-
Stronger participation incentives for job seekers under 30 <sup>3</sup>	1.1					
Administered capital		-	-	-	-	-
Departmental capital		-	4,685	-	-	-
<b>Total</b>		-	<b>4,685</b>	-	-	-
<b>Total capital measures</b>						
Administered		-	-	-	-	-
Departmental		-	5,926	-	-	-
<b>Total</b>		-	<b>5,926</b>	-	-	-

<sup>1</sup> The lead agency for the measure is the Department of Industry.

<sup>2</sup> The lead agency for the measure is the Department of Immigration and Border Protection.

<sup>3</sup> The lead agency for the measure is the Department of Social Services.

<sup>4</sup> This measure includes saving of \$2.0 million in 2013-14. Provision for this measure was included in the 2013-14 Mid-Year Economic and Fiscal Outlook.

Prepared on a Government Finance Statistics (fiscal) basis.

## 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 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 the Department of Employment in achieving government outcomes.

**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

Through this outcome, the department assists the Australian Government to create an environment of opportunity for more Australians to gain paid employment, delivering benefits for individuals and the community. Strategies for achieving this outcome during 2014–15 include:

- delivering job services that support job seekers and employers so that every Australian capable of working has access to services that help them find employment or attain the skills and experience needed to move from welfare to work as quickly as possible
- providing advice and preparing for the implementation of job services beyond 30 June 2015 when current contracts expire
- continuing to reduce red tape for employment services including simplifying and streamlining processes, making more efficient use of technology and increasing collaboration and use of data across government agencies
- monitoring labour market conditions in Australia and providing policy advice to the government to enable employment services to reflect the needs of the community
- working collaboratively with other agencies and a range of external stakeholders to bolster Australia's productive capacity and ensure a consistent approach to government delivery of employment services

- maintaining collaborative relationships with relevant international organisations including the OECD, APEC and the G20
- providing secretariat services and co-chairing meetings of the G20 Task Force on Employment. The Task Force is coordinating the development of country-specific employment plans which will be submitted to G20 Leaders at the Brisbane Summit in November 2014.

## 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**

<b>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.</b>	2013-14 Estimated actual expenses <sup>1</sup> \$'000	2014-15 Estimated expenses \$'000
<b>Programme 1.1: Employment Services</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	1,027,922	1,453,525
<b>Total for Programme 1.1</b>	<b>1,027,922</b>	<b>1,453,525</b>
<b>Programme 1.2: Indigenous Employment</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	16,946	-
<b>Total for Programme 1.2</b>	<b>16,946</b>	<b>-</b>
<b>Programme 1.3: Disability Employment Services</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	341,047	-
<b>Total for Programme 1.3</b>	<b>341,047</b>	<b>-</b>
<b>Programme 1.4: Remote Jobs and Communities Programme</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	15,534	-
<b>Total for Programme 1.4</b>	<b>15,534</b>	<b>-</b>
<b>Outcome 1 Totals by appropriation type</b>		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	1,401,449	1,453,525
Departmental expenses		
Departmental appropriation <sup>2</sup>	185,286	194,603
Special appropriations	-	-
Special Accounts	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	21,094	27,393
<b>Total expenses for Outcome 1</b>	<b>1,607,829</b>	<b>1,675,521</b>
	2013-14	2014-15
<b>Average Staffing Level (number)</b>	1,169	1,227

<sup>1</sup> The 2013–14 estimated actual expenses reflect the part year of operations since the department was established by the Administrative Arrangements Order of 18 September 2013.

<sup>2</sup> Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1)" and "Revenue from independent sources (s31)".

<sup>3</sup> Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense and Audit Fees.

## Contributions to Outcome 1

### Programme 1.1: Employment Services

#### Programme Objective

This programme contributes to achieving the objectives of the outcome by delivering the Australian Government's employment services and election commitments. Priority areas for employment services in 2014–15 include:

- continuing the development of new arrangements for job services, the national service designed to get unemployed people off welfare and into work
- delivering wage subsidies for employers that support job seekers to retain employment and move off income support
- structural adjustment packages to support workers who are made redundant from eligible companies in the Tasmanian forestry industry, the automotive manufacturing industry, the textile, clothing and footwear industry and companies affected by restructuring at BlueScope Steel. Eligible workers receive a higher level of support through job services
- providing incentives and support through the Helping Young Parents and Supporting Jobless Families trials to encourage people to participate in study, become job ready or move into paid employment. The measures aim to break the cycle of disadvantage for families and increase workforce participation and the wellbeing of participants' children and families, particularly through better linkages to local services. The overall impacts and cost effectiveness of these, compared to similar programmes, will be evaluated.

The major election commitments overseen by the department are:

- the Work for the Dole programme, which will help job seekers gain the skills and experience they need to move from welfare to work as soon as possible while at the same time making a positive contribution to their local community. A phased introduction in 2014–15 will see Work for the Dole Coordinators working with local employers and Job Services Australia providers to source Work for the Dole places around Australia
- the Tasmanian Jobs Programme, from 1 January 2014 to 30 June 2016, is providing up to 2000 one-off payments of \$3250 to any Tasmanian business that employs an eligible job seeker on a full-time basis for at least six months. To be eligible, job seekers must have been a resident in Tasmania for the preceding six months and be in receipt of Newstart Allowance, Youth Allowance (Other) or Parenting Payment with participation requirements for the same period
- the Relocation Assistance to Take up a Job Programme aims to encourage labour mobility by assisting long-term unemployed people to relocate to find employment. From 1 July 2014, the government will provide job seekers who have been unemployed for 12 months and meet other eligibility requirements

up to \$6000 if they move to a regional area to take up a job, up to \$3000 if they relocate to a metropolitan area from a regional area to take up a job (or from a capital city with high unemployment to a capital city with lower unemployment). An additional \$3000 may also be made available for families with dependent children

- the Job Commitment Bonus will provide a financial incentive to long-term unemployed young Australians by offering a payment for remaining in work and off income support. From 1 July 2014, job seekers aged 18 to 30 who have been receiving Newstart Allowance or Youth Allowance (other) for 12 months or more will be eligible for a \$2500 payment if they get a job and remain completely off welfare for a continuous period of 12 months. A further \$4000 will be available if they remain in a job and completely off welfare for a continuous period of 24 months. First payments are expected from July 2015
- the government acknowledges that mature age people can face barriers to finding employment, including negative community and employer attitudes. The government is committed to helping mature age job seekers into employment. From 1 July 2014, the government will deliver support to employers who hire eligible job seekers 50 years of age and over who have been unemployed for six months or more. Once the mature age worker has been continuously employed for six months, employers will receive their first subsidy payment.



**Table 2.1.1 Administered expenses for Programme 1.1**

	2013-14 Estimated actual <sup>1</sup> \$'000	2014-15 Budget \$'000	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
(‘000)					
Annual administered expenses:					
Job Services Australia	1,015,611	1,448,436	1,767,184	1,863,677	1,930,771
Pacific Seasonal Worker Programme	929	1,259	1,683	1,713	1,743
Regional Education, Skills and Jobs Plans	420	-	-	-	-
Mature Age Employment	7,354	3,820	3,282	3,352	3,412
Productive Ageing Package	2,943	-	-	-	-
Ford Assistance Package	665	-	-	-	-
Jobs Commitment Bonus	-	10	29,376	54,835	54,953
<b>Total Programme expenses</b>	<b>1,027,922</b>	<b>1,453,525</b>	<b>1,801,525</b>	<b>1,923,577</b>	<b>1,990,879</b>

<sup>1</sup> The 2013–14 estimated actual expenses reflect the part year of operations since the department was established by the Administrative Arrangements Order of 18 September 2013.

Linked to: Department of Human Services, Programme 1.1 Services to the Community – Social Security and Welfare and the Department of the Prime Minister and Cabinet, Programme 2.1 Indigenous Advancement - Jobs, Land and Economy.

### Programme 1.1 Deliverables

Job Services Australia helps unemployed job seekers find and retain employment and has recorded more than 1.8 million job placements since 1 July 2009.

**Table 2.1.1A Programme 1.1 deliverables**

Deliverables	2013-14 Revised budget	2014-15 Budget	2015-16	2016-17	2017-18
<b>Job Services Australia</b>					
Total job placements achieved	450,000	450,000	450,000	450,000	450,000

## **Programme 1.1 Key Performance Indicators**

Fully eligible job seekers are assisted in one of four streams, based on their level of disadvantage in the labour market. The most job ready job seekers are assisted in Stream 1 while job seekers with severe barriers to employment are assisted in Stream 4. The programme effectiveness is measured by monitoring the proportion of job seekers in employment, education and training and movements off benefit (Newstart Allowance or Youth Allowance (other)) following assistance by the service. The cost efficiency of moving job seekers into work is also measured.

Softening labour market conditions and programme changes have also impacted on a number of key performance indicators. The Stream 1, 2 and 3 three month employment and Stream 2 off benefit targets have been revised to reflect these changes.

Stream 2 employment and off benefit targets were increased in previous financial years to reflect the impact of the former Compact with Retrenched Workers initiative. Following the cessation of this initiative, more redundant workers are now assisted in Stream 1. The Stream 2 results have returned to previous levels. As a result, the Stream 1 three month employment target has been increased and the Stream 2 employment and off benefit targets decreased. The Stream 3 employment target has also been increased to reflect recent trends.

The performance indicators for this programme are described in Table 2.1.1B.

**Table 2.1.1B Programme 1.1 key performance indicators**

Key performance indicators	2013-14 Revised budget	2014-15 Budget	2015-16	2016-17	2017-18
Cost per employment outcome for Employment Services delivered by Job Services Australia:					
Stream 1-3	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Stream 4	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
Proportion of job seekers in employment three months following participation in Employment Services:					
Stream 1	55%	60%	60%	60%	60%
Stream 2	50%	40%	40%	40%	40%
Stream 3	30%	35%	35%	35%	35%
Stream 4	25%	25%	25%	25%	25%
Proportion of job seekers in education/training three months following participation in Employment Services:					
Stream 1	15%	15%	15%	15%	15%
Stream 2	15%	15%	15%	15%	15%
Stream 3	15%	15%	15%	15%	15%
Stream 4	15%	15%	15%	15%	15%
Proportion of job seekers off benefit three months following participation in Employment Services:					
Stream 1	55%	55%	55%	55%	55%
Stream 2	50%	40%	40%	40%	40%
Stream 3	35%	35%	35%	35%	35%
Stream 4	30%	30%	30%	30%	30%
Proportion of job seekers off benefit 12 months following participation in Employment Services:					
Stream 1	65%	65%	65%	65%	65%
Stream 2	60%	50%	50%	50%	50%
Stream 3	40%	40%	40%	40%	40%
Stream 4	35%	35%	35%	35%	35%

## 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.

**Table 2.1.2 Programme Expenses**

	2013-14 Estimated actual (\$'000)	2014-15 Budget (\$'000)	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Annual administered expenses:					
Indigenous Employment Program	16,946	-	-	-	-
<b>Total Programme expenses</b>	<b>16,946</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Linked to: Department of the Prime Minister and Cabinet, Programme 2.1 Indigenous Advancement - Jobs, Land and Economy.

## 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.

**Table 2.1.3 Programme Expenses**

	2013-14 Estimated actual (\$'000)	2014-15 Budget (\$'000)	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Annual administered expenses:					
Disability Employment Services	330,740	-	-	-	-
Employment Assistance and Other Services	10,307	-	-	-	-
<b>Total Programme expenses</b>	<b>341,047</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Linked to: Department of Social Services, Programme 5.1 Disability Employment Services and Programme 5.6 National Disability Insurance Scheme.

**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.

**Table 2.1.4 Programme Expenses**

	2013-14 Estimated actual (\$'000)	2014-15 Budget (\$'000)	2015-16 Forward estimate (\$'000)	2016-17 Forward estimate (\$'000)	2017-18 Forward estimate (\$'000)
Annual administered expenses:					
Remote Participation and Employment Services	14,816	-	-	-	-
Remote Youth Leadership and Development Corps	718	-	-	-	-
<b>Total Programme expenses</b>	<b>15,534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Linked to: Department of the Prime Minister and Cabinet, Programme 2.1 Indigenous Advancement - Jobs, Land and Economy.

## Outcome 1 Departmental outputs

The department supports the objectives of this outcome through policy development, programme management and provides an administrative framework that includes quality and programme assurance, purchasing and contract management, information technology and evaluation.

The department is providing advice and preparing for the implementation of the new employment services model beyond 30 June 2015 when current contracts expire. Following decisions by government in due course, the department will begin implementation including required procurement activity.

The department undertakes a range of reporting to evaluate the performance of programmes administered under outcome 1. In 2014-15, this is expected to include evaluations of: Job Services Australia; the employment impacts of Participation Requirements for Disability Support Pension recipients under 35 years of age; reforms to the Job Capacity Assessment Programme; Helping Young Parents; and Supporting Jobless Families.

### Performance information for outcome 1 departmental outputs

Table 2.1.5 Outcome 1 departmental outputs performance information

Performance indicator	2014-15 estimate
<b>Client satisfaction</b>	
Level of satisfaction of service providers with contracted information and support	80%

**Outcome 2: Facilitate jobs growth through policies that promote fair, productive and safe workplaces**

**Outcome 2 Strategy**

Through this outcome the department supports the Australian Government to deliver a national workplace relations system to underpin jobs growth and promote fair and safe workplaces for all Australians. Strategies for achieving this outcome during 2014–15 include:

- providing legal and policy advice to the government on the implementation of its workplace relations, workplace health and safety and workers compensation reform agenda
- providing legal and policy advice to the government on the operation of the workplace relations framework
- preparing legislation to implement government policies and developing measures that contribute to a simple and effective workplace relations system
- preparing submissions and participating in hearings and inquiries on behalf of the government
- contributing to higher productivity through the implementation of national approaches to workplace health and safety and workers' compensation laws
- working with employees, employers and their representative bodies, as well as state and territory governments to ensure ongoing effectiveness of the national workplace relations system
- working with Australian Government agencies to support the effective operation of the workplace relations system, the safety and wellbeing of employees and gender equality in workplaces
- working with other departments on issues including the Annual Wage Review, review of superannuation default funds in awards, review into Regulation of Coastal Shipping and the review of Integrity in the Subclass 457 Visa Programme
- maintaining the workplace agreements database and preparing quarterly published reports
- administering the Fair Entitlements Guarantee programme
- engaging with the International Labour Organisation, OECD and G20
- re-establishing the Australian Building and Construction Commission and establishing the Registered Organisation Commission
- contributing to practical and common sense approaches to work health and safety.

## Outcome Expense Statement

Table 2.2 provides an overview of the total expenses for outcome 2 by programme.

**Table 2.2: Budgeted Expenses for Outcome 2**

<b>Outcome 2: Facilitate jobs growth through policies that promote fair, productive and safe workplaces.</b>	2013-14 Estimated actual expenses <sup>1</sup> \$'000	2014-15 Estimated expenses \$'000
<b>Programme 2.1: Employee Assistance</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	9,685	13,317
Special appropriations	264,520	379,615
<b>Total for Programme 2.1</b>	<b>274,205</b>	<b>392,932</b>
<b>Programme 2.2: Workplace Assistance</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	11,625	14,930
<b>Total for Programme 2.2</b>	<b>11,625</b>	<b>14,930</b>
<b>Programme 2.3: Workers Compensation Payments</b>		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	1,433	7,563
Special appropriations	40,190	65,859
<b>Total for Programme 2.3</b>	<b>41,623</b>	<b>73,422</b>
<b>Outcome 2 Totals by appropriation type</b>		
Administered Expenses		
Ordinary annual services (Appropriation Bill No. 1)	22,743	35,810
Special appropriations	304,710	445,474
Departmental expenses		
Departmental appropriation <sup>2</sup>	72,905	77,782
Special appropriations	-	-
Special Accounts	-	-
Expenses not requiring appropriation in the Budget year <sup>3</sup>	8,262	10,729
<b>Total expenses for Outcome 2</b>	<b>408,620</b>	<b>569,795</b>
	2013-14	2014-15
<b>Average Staffing Level (number)</b>	<b>458</b>	<b>489</b>

<sup>1</sup> The 2013–14 estimated actual expenses reflect the part year of operations since the department was established by the Administrative Arrangements Order of 18 September 2013.

<sup>2</sup> Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1)" and "Revenue from independent sources (s31)".

<sup>3</sup> Expenses not requiring appropriation in the Budget year comprise depreciation and amortisation expenses and audit fees.



## Contributions to Outcome 2

### Programme 2.1: Employee Assistance

#### Programme objective

This programme is directed at protecting employee entitlements in certain circumstances.

#### Administered items

- *Coal Mining Industry (Long Service Leave) Administration Act 1992* financing arrangements – under this Act the cost of portable long service leave entitlements is managed through a central fund administered by the Coal Mining Industry (Long Service Leave Funding) Corporation. Monthly levy collection transfers are made from the consolidated revenue fund to the central fund.
- Fair Entitlements Guarantee – established under the *Fair Entitlements Guarantee Act 2012* to provide financial assistance for certain unpaid employment entitlements when an employee loses their job through the liquidation or bankruptcy of their employer on or after 5 December 2012.
- General Employee Entitlements and Redundancy Scheme – an administrative scheme which provides financial assistance for certain unpaid employment entitlements when an employee loses their job through the liquidation or bankruptcy of their employer before 5 December 2012.

**Table 2.2.1 Administered expenses for Programme 2.1**

	2013-14 Estimated actual <sup>1</sup> \$'000	2014-15 Budget \$'000	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Annual administered expenses:					
General Employee Entitlements and Redundancy Scheme	9,685	12,817	-	-	-
Fair Entitlements Guarantee	-	500	1,050	1,750	1,750
Special Appropriations:					
<i>Coal Mining Industry (LSL) Funding Act 1992</i>	130,388	174,618	174,618	174,618	174,618
<i>Fair Entitlements Guarantee Act 2012</i>	134,132	204,997	198,768	199,264	195,532
<b>Total Programme expenses</b>	<b>274,205</b>	<b>392,932</b>	<b>374,436</b>	<b>375,632</b>	<b>371,900</b>

<sup>1</sup> The 2013–14 estimated actual expenses reflect the part year of operations since the department was established by the Administrative Arrangements Order of 18 September 2013.

## Programme 2.2 Workplace Assistance

### Programme objective

To ensure the successful operation of the workplace relations system through initiatives designed to encourage employers and employees to adopt productive and modern workplace relations.

### Administered items

- International Labour Organization (ILO) – is the Australian Government’s annual membership subscription to the ILO. The government works with other member states and representatives from employer and employee organisations to: participate in international policy discussions on labour issues; contribute to technical cooperation in the Asia-Pacific region; report on standards at the national level; and, participate as a member of the ILO Governing Body.
- Centre For Workplace Leadership – funds the government’s contribution to the Centre. The Centre focuses on strengthening Australia’s leadership capability to foster more productive workplaces.

**Table 2.2.2 Administered expenses for Programme 2.2**

	2013-14 Estimated actual <sup>1</sup> \$'000	2014-15 Budget \$'000	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Annual administered expenses:					
Protected Action Ballots Scheme	1,414	1,600	1,600	1,600	1,600
International Labour Organisation Subscription	7,298	9,926	9,915	9,989	10,165
Leadership Institute	1,944	3,404	3,446	-	-
Award Modernisation	969	-	-	-	-
<b>Total Programme expenses</b>	<b>11,625</b>	<b>14,930</b>	<b>14,961</b>	<b>11,589</b>	<b>11,765</b>

<sup>1</sup> The 2013–14 estimated actual expenses reflect the part year of operations since the department was established by the Administrative Arrangements Order of 18 September 2013.

### Programme 2.3 Workers' Compensation Payments

The *Safety Rehabilitation and Compensation Act 1988* – s90D is appropriated for the purposes of Comcare's 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.'

#### Programme objectives

- Timely, responsive and appropriate management of workers' compensation claims.
- Recovery and support information and services for workers with an injury which support their return to health, return to work and return to independence.
- Continuous improvement in injury management practices and return to work performance.
- Decision-making leading to fair and equitable compensation.
- Management of claims liabilities within an appropriate framework.

#### Programme expenses

- The Special Appropriation under s90D of the *Safety, Rehabilitation and Compensation Act 1988* relates to workers' compensation claims that were accepted prior to the establishment of the Comcare premium scheme on 1 July 1989. The costs of these claims are funded from the Consolidated Revenue Fund.
- Expenses for claims accepted since 1 July 1989 are funded from premium revenue paid to Comcare and do not require appropriation.

**Table 2.2.3 Administered expenses for Programme 2.3**

	2013-14 Estimated actual <sup>1</sup> \$'000	2014-15 Budget \$'000	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Annual administered expenses:					
Comcare	1,433	7,563	7,507	6,052	6,111
Special Appropriations:					
<i>Asbestos related claims Act 2005</i>	9,858	26,356	30,031	31,586	32,543
<i>Safety, Rehabilitation &amp; Compensation Act 1998</i>	30,332	39,503	38,282	36,449	34,885
<b>Total Programme expenses</b>	<b>41,623</b>	<b>73,422</b>	<b>75,820</b>	<b>74,087</b>	<b>73,539</b>

<sup>1</sup> The 2013–14 estimated actual expenses reflect the part year of operations since the department was established by the Administrative Arrangements Order of 18 September 2013.

## Programme deliverables

The programme deliverables for this outcome are:

- compensation decisions are consistent, prompt and fair
- disputes are resolved quickly, fairly and at a low cost
- expectations of employers' roles and responsibilities as rehabilitation authorities are clear and are supported by targeted audits and regulatory activity
- Comcare operates efficiently to deliver value for money.

## Programme key performance indicators

The performance indicators for this outcome are described in the Table 2.2.3A.

**Table 2.2.3A Programme 2.3 key performance indicators**

Performance indicator	2013–14	2014–15
Durable return to work rate (i.e. the percentage of injured workers from premium paying organisations, with ten or more days lost time, who had submitted a claim 7 to 9 months prior to interview, and who were working in a paid job at the time of the interview)	89%	90%
Funding ratio (i.e. percentage of premium-related total assets to premium-related total liabilities)	70%	71%
Commonwealth average premium rate	1.82	2.12
Employer satisfaction with recovery and support services	57%	61%
Injured worker satisfaction with recovery and support services	79%	81%

**Outcome 2 Effectiveness Indicators**

Data is not provided for deliverables because the administered items address legal or administrative issues rather than advancing major government initiatives.

The following data is the latest available at the time of writing.

**Table 2.2.3B Outcome 2 effectiveness indicators**

	<b>December quarter 2012</b>	<b>December quarter 2013</b>	<b>Comments</b>
The federal workplace relationship system supports improved productivity outcomes			
Productivity as measured by output per hour worked in the market sector (annual per cent growth, trend terms)	2.5	1.8	Productivity growth numbers may be subject to revision
ABS Wage Price Index (annual per cent growth, seasonal adjusted terms)	3.4	2.6	
Low incidence of industrial action (allowing for variations in the bargaining cycle)			
Working days lost per thousand employees (annual WDL/1000E)	26.7	12.6	Working days lost is volatile and should be treated with caution
Collective bargaining is widely used by employers and employees to negotiate pay and conditions			
Number of current enterprise agreements under the <i>Fair Work Act 2009</i>	23,576 agreements covering an estimated 2.57 million employees (current as at 31 December 2012)	23,236 agreements covering an estimated 2.62 million employees (current as at 31 December 2013)	Number of current enterprise agreements is slightly lower as at 31 December 2013 because of industry bargaining cycles and a longer term decline in agreement making in the Retail and Accommodation and Food Services industries.

## Outcome 2 Departmental outputs

The majority of the activities supporting Outcome 2 are funded through departmental appropriations. In 2014–15 the department will:

- provide legal and policy advice on the operation of the national workplace relations system including: developments in enterprise bargaining; wages and conditions; and workplace flexibility
- support the passage of legislation to re-establish the Australian Building and Construction Commission and issue a revised building code setting out the government's expectations of workplace relations behaviour on construction projects funded by the Commonwealth
- provide legal and policy advice on the implementation of reforms to the *Fair Work Act 2009* and *Fair Work (Registered Organisations) Act 2009* and other election commitments
- develop implementation strategies in response to recommendations made by the 2013 Safety, Rehabilitation and Compensation Act Review to ensure equitable, effective and cost-effective compensation within the Comcare scheme including through amendments to the *Safety, Rehabilitation and Compensation Act 1988*
- continue to work with the building and construction industry to improve workplace health and safety, including the implementation of the government's response to recommendations arising from the review of the Office of the Federal Safety Commissioner and the Australian Government Building and Construction OHS Accreditation Scheme
- work with the Asbestos Safety and Eradication Agency, Comcare, Fair Work Commission, Fair Work Building Industry Inspectorate, Fair Work Ombudsman, Safe Work Australia and the Workplace Gender Equality Agency to reduce unnecessary regulatory and administrative burdens for business
- provide legal and policy advice on key matters before industrial tribunals and the courts and pursue strategic interventions
- contribute to reviews initiated by the Fair Work Commission including the 2015 Annual Wage Review and four yearly review of modern awards
- contribute to reviews including the Productivity Commission review of the Fair Work framework and the Royal Commission into Trade Union Governance and Corruption
- administer claims for financial assistance under the *Fair Entitlements Guarantee Act 2012* and the legacy administrative scheme, the General Employee Entitlements and Redundancy Scheme (GEERS), to protect certain

unpaid employee entitlements where employees lose their employment due to the liquidation or bankruptcy of their employer

- administer the Centre for Workplace Leadership Fund to encourage higher performing and innovative workplaces by strengthening Australia's leadership capability
- engage strategically with relevant international organisations such as the ILO, OECD and G20 on workplace relations policy issues to advance Australia's interests.

**Table 2.2.3C Outcome 2 departmental outputs performance information**

<b>Performance indicator</b>	<b>2013–14 estimate</b>	<b>2014–15 estimate</b>
<b>Programme management</b>		
Fair Entitlements Guarantee – timeliness of processing claims	90% of requests for verified entitlement data are initiated within two weeks of claim receipt or liquidation date (whichever is later) 90% of eligibility and advance decisions made within four weeks of receiving verified entitlement data	90% of requests for verified entitlement data are initiated within two weeks of claim receipt or liquidation date (whichever is later) 90% of eligibility and advance decisions made within four weeks of receiving verified entitlement data
Fair Entitlements Guarantee – accuracy of processing claims	90% 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
Fair Entitlements Guarantee – stakeholder satisfaction	80% of stakeholders (insolvency practitioners) are satisfied with the administration of FEG	80% of stakeholders (insolvency practitioners) are satisfied with the administration of FEG
Timeliness of departmental responses to client requests for assessment of industrial instruments against the code and guidelines	95% completed within 10 working days	95% completed within five working days
Level of satisfaction of clients with the provision of advice, information, education and promotion of safer workplaces on Australian Government construction sites by the Office of the Federal Safety Commissioner	Effective or above	Effective or above
Office of the Federal Safety Commissioner – timeliness of responding to initial applications for accreditation	Not applicable	More than 90% of accreditation applications are assessed and contact is made with the applicant within 10 working days



## Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014–15 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 Australian Government Indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Movement of Administered Funds Between Years

The department has no movement of administered funds. For this reason Table 3.1.1 is not presented.

#### 3.1.2 Special Accounts

The department currently has no special accounts. For this reason Table 3.1.2 is not presented.

#### 3.1.3 Australian Government Indigenous Expenditure

**Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)**

Outcome	Appropriations				Other \$'000	Total \$'000	Programme
	Bill No. 1 \$'000	Bill No. 2 \$'000	Special approp \$'000	Total approp \$'000			
<b>Department of Employment Outcome 1</b>							
Administered 2014-15	-	-	-	-	-	-	
<i>Administered 2013-14</i>	32,480	-	-	32,480	-	32,480	1.2, 1.4
Departmental 2014-15	-	-	-	-	-	-	
<i>Departmental 2013-14</i>	6,932	-	-	6,932	-	6,932	
Total outcome 2014-15	-	-	-	-	-	-	
<i>Total outcome 2013-14</i>	39,412	-	-	39,412	-	39,412	
Total administered 2014-15	-	-	-	-	-	-	
<i>Total administered 2013-14</i>	32,480	-	-	32,480	-	32,480	
Total departmental 2014-15	-	-	-	-	-	-	
<i>Total departmental 2013-14</i>	6,932	-	-	6,932	-	6,932	
<b>Total AGIE 2014-15</b>	-	-	-	-	-	-	
<i>Total AGIE 2013-14</i>	39,412	-	-	39,412	-	39,412	

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in Agency Resourcing and Financial Statements**

### **3.2.2 Analysis of Budgeted Financial Statements**

An analysis of the department's budgeted financial statements, which consists of the budgeted departmental financial statements and administered schedules, is provided below. The 2013-14 estimated actual expenses and average staffing level reflect the part year of operations since the department was established following the Administrative Arrangements Order made on 18 September 2013.

#### **Departmental financial statements**

##### **Income Statement**

The department's income statement reflects a deficit in 2013–14. This deficit is solely attributable to the depreciation expense for the year.

Expenses for 2014–15 are estimated to be \$310.5 million. This reflects an increase of \$23.0 million from the estimated actual expense for 2013-14 and is predominantly due to the impact of budget measures and the Machinery of Government changes that took effect on 18 September 2013.

##### **Balance Sheet**

The budgeted net asset position of \$131.4 million for 2014–15 represents a small decrease of \$4 million from the 2013–14 estimated actual. The accumulated deficit apparent in the balance sheet represents the accounting treatment applicable to depreciation expense.

The structure of the balance sheet reflects the nature of the organisation. Key assets are office fit-out (included in land and buildings), computer and office machines (included in infrastructure, plant and equipment), and computer software (included in intangibles). The most significant liability relates to employees and the leave provisions that are accrued as a result of their employment.

##### **Administered Statements**

##### **Income Statement**

Administered revenue for the 2014–15 budget year is estimated to be \$193.3 million, an increase of \$44.2 million from the 2013-14 estimated actual. This relates to the department's revised budgeted revenue in light of Machinery of Government changes referred to above.

Administered expenses in 2014–15 are estimated to be \$1.9 billion, a slight increase of \$0.2 billion from the 2013–14 estimated actual. This increase is attributable to a number of budget measures and programme parameters.

**Balance Sheet**

The minor variations in the balance sheet are as a result of changes in prepayments and payables, which reflect the timing of payments of personal benefits and other payables from year to year.

### 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**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	181,325	<b>192,604</b>	187,944	188,230	189,666
Suppliers	77,631	<b>80,801</b>	79,096	77,840	78,604
Depreciation and amortisation	28,591	<b>37,102</b>	37,102	37,102	37,102
<b>Total expenses</b>	<b>287,547</b>	<b>310,507</b>	<b>304,142</b>	<b>303,172</b>	<b>305,372</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	10,270	<b>17,454</b>	17,454	17,454	17,454
<b>Total own-source revenue</b>	<b>10,270</b>	<b>17,454</b>	<b>17,454</b>	<b>17,454</b>	<b>17,454</b>
<b>Gains</b>					
Sale of assets					
Other	765	<b>1,020</b>	1,020	1,020	1,020
<b>Total gains</b>	<b>765</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>	<b>1,020</b>
<b>Total own-source income</b>	<b>11,035</b>	<b>18,474</b>	<b>18,474</b>	<b>18,474</b>	<b>18,474</b>
<b>Net cost of (contribution by)</b>					
<b>services</b>	<b>276,512</b>	<b>292,033</b>	<b>285,668</b>	<b>284,698</b>	<b>286,898</b>
Revenue from Government	247,921	<b>254,931</b>	248,566	247,596	249,796
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June (continued)**

	<b>Note: Impact of Net Cash Appropriation Arrangements</b>				
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Total Comprehensive Income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	28,591	37,102	37,102	37,102	37,102
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>(28,591)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>	<b>(37,102)</b>

<sup>1</sup> From 2010-11, the government introduced net cash appropriation arrangements where Bill 1 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 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)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,768	2,768	2,768	2,768	2,768
Trade and other receivables	71,207	71,137	71,103	71,094	71,072
Other financial assets	4,111	4,111	4,111	4,111	4,111
<b>Total financial assets</b>	<b>78,086</b>	<b>78,016</b>	<b>77,982</b>	<b>77,973</b>	<b>77,951</b>
<b>Non-financial assets</b>					
Land and buildings	46,232	38,263	35,472	30,092	24,712
Property, plant and equipment	19,065	20,318	17,560	17,252	16,944
Intangibles	72,657	75,371	70,776	66,861	62,946
Other non-financial assets	15,941	15,941	15,941	15,941	15,941
<b>Total non-financial assets</b>	<b>153,895</b>	<b>149,893</b>	<b>139,749</b>	<b>130,146</b>	<b>120,543</b>
Assets held for sale					
<b>Total assets</b>	<b>231,981</b>	<b>227,909</b>	<b>217,731</b>	<b>208,119</b>	<b>198,494</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	8,019	8,019	8,019	8,019	8,019
Other payables	26,902	26,902	26,902	26,902	26,902
<b>Total payables</b>	<b>34,921</b>	<b>34,921</b>	<b>34,921</b>	<b>34,921</b>	<b>34,921</b>
<b>Provisions</b>					
Employee provisions	60,451	60,380	60,347	60,339	60,318
Other provisions	1,235	1,235	1,235	1,235	1,235
<b>Total provisions</b>	<b>61,686</b>	<b>61,615</b>	<b>61,582</b>	<b>61,574</b>	<b>61,553</b>
<b>Total liabilities</b>	<b>96,607</b>	<b>96,536</b>	<b>96,503</b>	<b>96,495</b>	<b>96,474</b>
<b>Net assets</b>	<b>135,374</b>	<b>131,373</b>	<b>121,228</b>	<b>111,624</b>	<b>102,020</b>

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	137,953	171,054	198,011	225,509	253,007
Reserves	26,012	26,012	26,012	26,012	26,012
Retained surplus (accumulated deficit)	(28,591)	(65,693)	(102,795)	(139,897)	(176,999)
<b>Total parent entity interest</b>	<b>135,374</b>	<b>131,373</b>	<b>121,228</b>	<b>111,624</b>	<b>102,020</b>
<b>Total Equity</b>	<b>135,374</b>	<b>131,373</b>	<b>121,228</b>	<b>111,624</b>	<b>102,020</b>

\* '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 2014–15)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(28,591)	26,012	-	137,953	135,374
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>(28,591)</b>	<b>26,012</b>	<b>-</b>	<b>137,953</b>	<b>135,374</b>
<b>Comprehensive income</b>					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	(37,102)	-	-	-	(37,102)
<b>Total comprehensive income</b>	<b>(37,102)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(37,102)</b>
of which:					
Attributable to the Australian Government	-	-	-	-	-
Attributable to non-controlling interest	-	-	-	-	-
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity Injection - Appropriation	-	-	-	5,926	5,926
Departmental Capital Budget (DCBs)	-	-	-	27,174	27,174
Restructuring	-	-	-	1	1
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,101</b>	<b>33,101</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2015</b>	<b>(65,693)</b>	<b>26,012</b>	<b>-</b>	<b>171,054</b>	<b>131,373</b>
Less: non-controlling interests	-	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(65,693)</b>	<b>26,012</b>	<b>-</b>	<b>171,054</b>	<b>131,373</b>

Prepared on Australian Accounting Standards basis.



**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	247,901	254,861	248,532	247,587	249,774
Sale of goods and rendering of services	10,270	17,454	17,454	17,454	17,454
<b>Total cash received</b>	<b>258,171</b>	<b>272,315</b>	<b>265,986</b>	<b>265,041</b>	<b>267,228</b>
<b>Cash used</b>					
Employees	181,305	192,534	187,910	188,221	189,644
Suppliers	76,866	79,781	78,076	76,820	77,584
<b>Total cash used</b>	<b>258,171</b>	<b>272,315</b>	<b>265,986</b>	<b>265,041</b>	<b>267,228</b>
<b>Net cash from (used by) operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	23,392	33,100	26,958	27,499	27,499
Other	-	-	-	-	-
<b>Total cash used</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Net cash from (used by) investing activities</b>	<b>(23,392)</b>	<b>(33,100)</b>	<b>(26,958)</b>	<b>(27,499)</b>	<b>(27,499)</b>

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June) (continued)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	23,392	33,100	26,958	27,499	27,499
<b>Total cash received</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from (used by) financing activities</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Net increase (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	2,768	2,768	2,768	2,768	2,768
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,768</b>	<b>2,768</b>	<b>2,768</b>	<b>2,768</b>	<b>2,768</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	21,265	27,174	26,958	27,499	27,499
Equity injections - Bill 2	2,127	5,926	-	-	-
<b>Total new capital appropriations</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>Provided for:</b>					
Purchase of non-financial assets	23,392	33,100	26,958	27,499	27,499
<b>Total Items</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	2,127	5,926	-	-	-
Funded by capital appropriation - DCB <sup>2</sup>	21,265	27,174	26,958	27,499	27,499
<b>TOTAL</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	23,392	33,100	26,958	27,499	27,499
<b>Total cash used to acquire assets</b>	<b>23,392</b>	<b>33,100</b>	<b>26,958</b>	<b>27,499</b>	<b>27,499</b>

<sup>1</sup> Includes both current Bill 2 and prior Act 2/4/6 appropriations

<sup>2</sup> Does not include annual finance lease costs. Includes purchase from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

**Table 3.2.6: Statement of Asset Movements (2014–15)**

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>					
Gross book value	-	53,339	22,628	90,578	166,545
Accumulated depreciation/amortisation and impairment	-	(7,107)	(3,563)	(17,921)	(28,591)
<b>Opening net book balance</b>	-	<b>46,232</b>	<b>19,065</b>	<b>72,657</b>	<b>137,954</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	1,500	6,000	25,600	33,100
<b>Total additions</b>	-	<b>1,500</b>	<b>6,000</b>	<b>25,600</b>	<b>33,100</b>
<b>Other movements</b>					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-	(9,469)	(4,747)	(22,886)	(37,102)
<b>Total other movements</b>	-	<b>(9,469)</b>	<b>(4,747)</b>	<b>(22,886)</b>	<b>(37,102)</b>
<b>As at 30 June 2015</b>					
Gross book value	-	54,839	28,628	116,178	199,645
Accumulated depreciation/amortisation and impairment	-	(16,576)	(8,310)	(40,807)	(65,693)
<b>Closing net book balance</b>	-	<b>38,263</b>	<b>20,318</b>	<b>75,371</b>	<b>133,952</b>

<sup>1</sup> "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2014-15, including CDABs.

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)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	1,401,632	1,472,313	1,820,853	1,943,679	2,011,157
Subsidies	138,252	174,618	174,618	174,618	174,618
Personal benefits	143,817	211,052	192,005	192,501	188,769
Grants	43,768	69,263	71,759	68,035	67,428
Payments to CAC Bodies	1,433	7,563	7,507	6,052	6,111
<b>Total expenses administered on behalf of Government</b>	<b>1,728,902</b>	<b>1,934,809</b>	<b>2,266,742</b>	<b>2,384,885</b>	<b>2,448,083</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	130,388	174,618	174,618	174,618	174,618
<b>Total taxation revenue</b>	<b>130,388</b>	<b>174,618</b>	<b>174,618</b>	<b>174,618</b>	<b>174,618</b>
<b>Non-taxation revenue</b>					
Other revenue	18,725	18,725	18,725	18,725	18,725
<b>Total non-taxation revenue</b>	<b>18,725</b>	<b>18,725</b>	<b>18,725</b>	<b>18,725</b>	<b>18,725</b>
<b>Total own-source revenues administered on behalf of Government</b>	<b>149,113</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>
<b>Gains</b>					
Other gains	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>149,113</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>	<b>193,343</b>
<b>Net Cost of (contribution by) services</b>	<b>1,579,789</b>	<b>1,741,466</b>	<b>2,073,399</b>	<b>2,191,542</b>	<b>2,254,740</b>
<b>Surplus (Deficit)</b>	<b>(1,579,789)</b>	<b>(1,741,466)</b>	<b>(2,073,399)</b>	<b>(2,191,542)</b>	<b>(2,254,740)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss)</b>	<b>(1,579,789)</b>	<b>(1,741,466)</b>	<b>(2,073,399)</b>	<b>(2,191,542)</b>	<b>(2,254,740)</b>

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)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	41,146	41,406	41,406	41,406	41,406
<b>Total financial assets</b>	<b>41,146</b>	<b>41,406</b>	<b>41,406</b>	<b>41,406</b>	<b>41,406</b>
<b>Non-financial assets</b>					
Other non-financial assets	4,969	4,957	4,957	5,032	5,133
<b>Total non-financial assets</b>	<b>4,969</b>	<b>4,957</b>	<b>4,957</b>	<b>5,032</b>	<b>5,133</b>
Assets held for sale					
<b>Total assets administered on behalf of Government</b>	<b>46,115</b>	<b>46,363</b>	<b>46,363</b>	<b>46,438</b>	<b>46,539</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	42,435	42,435	42,435	42,435	42,435
Subsidies	28,427	28,427	28,427	28,427	28,427
Personal benefits	3,603	3,352	3,352	3,352	3,352
Other payables	2,787,862	2,787,472	2,785,098	2,785,934	2,788,256
<b>Total payables</b>	<b>2,862,327</b>	<b>2,861,686</b>	<b>2,859,312</b>	<b>2,860,148</b>	<b>2,862,470</b>
<b>Interest bearing liabilities</b>					
Loans	10,000	10,000	10,000	10,000	10,000
<b>Total interest bearing liabilities</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Provisions</b>					
Employee provisions	-	-	-	-	-
<b>Total provisions</b>	-	-	-	-	-
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities administered on behalf of Government</b>	<b>2,872,327</b>	<b>2,871,686</b>	<b>2,869,312</b>	<b>2,870,148</b>	<b>2,872,470</b>
<b>Net assets/(liabilities)</b>	<b>(2,826,212)</b>	<b>(2,825,323)</b>	<b>(2,822,949)</b>	<b>(2,823,710)</b>	<b>(2,825,931)</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	130,388	174,618	174,618	174,618	174,618
Net GST received	120,000	120,000	120,000	120,000	120,000
Other	18,725	18,725	18,725	18,725	18,725
<b>Total cash received</b>	<b>269,113</b>	<b>313,343</b>	<b>313,343</b>	<b>313,343</b>	<b>313,343</b>
<b>Cash used</b>					
Grant	45,201	76,826	79,266	74,087	73,539
Subsidies paid	138,252	174,618	174,618	174,618	174,618
Personal benefits	143,817	211,052	192,005	192,501	188,769
Suppliers	1,404,271	1,472,301	1,820,853	1,943,754	2,011,258
Net GST paid	120,000	120,000	120,000	120,000	120,000
<b>Total cash used</b>	<b>1,851,541</b>	<b>2,054,797</b>	<b>2,386,742</b>	<b>2,504,960</b>	<b>2,568,184</b>
<b>Net cash from (used by) operating activities</b>	<b>(1,582,428)</b>	<b>(1,741,454)</b>	<b>(2,073,399)</b>	<b>(2,191,617)</b>	<b>(2,254,841)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Repayments of advances and loans	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from (used by)</b>					
<b>investing activities</b>	-	-	-	-	-
<b>Net increase (decrease) in cash held</b>	<b>(1,582,428)</b>	<b>(1,741,454)</b>	<b>(2,073,399)</b>	<b>(2,191,617)</b>	<b>(2,254,841)</b>
Cash from Official Public Account for:					
- Appropriations	<b>1,731,541</b>	<b>1,934,797</b>	<b>2,266,742</b>	<b>2,384,960</b>	<b>2,448,184</b>
	1,731,541	1,934,797	2,266,742	2,384,960	2,448,184
Cash to Official Public Account for:					
- Appropriations	149,113	193,343	193,343	193,343	193,343
	149,113	193,343	193,343	193,343	193,343
<b>Cash and cash equivalents at end of reporting period</b>	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

### 3.2.10 Schedule of Administered Capital Budget

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

### 3.2.11 Schedule of Asset Movements—Administered

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

