

Safe Work Australia

Entity resources and planned performance

SAFE WORK AUSTRALIA

Section 1: Entity overview and resources	165
1.1 Strategic direction statement	165
1.2 Entity resource statement	167
1.3 Budget measures.....	168
Section 2: Outcomes and planned performance	169
2.1 Budgeted expenses and performance for Outcome 1	170
Section 3: Budgeted financial statements	174
3.1 Budgeted financial statements.....	174
3.2.1 Budgeted financial statements tables	175

SAFE WORK AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

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

The future direction for Safe Work Australia will continue the effective delivery of strategies articulated through the corporate plan so Australia can become a world leader in the delivery of work health and safety and workers' compensation outcomes.

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

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

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

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

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

- significant and continued reductions in the incidence of work-related death, injury and illness through:
 - an improved and reformed work health and safety framework

SWA Budget Statements

- increased work health and safety awareness and skills
- an evidence base which informs policy and practice
- reduced exposure to work-related hazards causing injury and illness
- improved quality of workplace controls
- improved outcomes for injured workers and their employers through more effective, efficient, clearly understood and sustainable workers' compensation arrangements.

During 2016–17, Safe Work Australia will continue to be a model for the innovative development of multi-stakeholder policy. We will do this by:

- bringing together and recognising varying views and interests to develop effective national policy to improve work health and safety and workers' compensation outcomes
- using our influence and innovative technologies to increase health and safety knowledge and capability and to integrate work health and safety into normal business practices
- being a key source of work health and safety and workers' compensation research and data
- improving workers' compensation arrangements with a particular focus on return to work outcomes
- developing and progressing policy proposals that will lead to nationally consistent explosives regulation
- working with other countries or international organisations and representing Australia at relevant forums to share data, information and knowledge on work health and safety 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 please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' 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 2016–17 as at Budget May 2016

	2015–16 <i>Estimated actual</i> \$'000	2016–17 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Departmental appropriation	9,625	9,740
Departmental capital budget (b)	73	81
<i>Total departmental annual appropriations</i>	<i>9,698</i>	<i>9,821</i>
Special accounts (c)		
Opening balance	12,342	12,042
Appropriation receipts (d)	9,698	9,821
Non-appropriation receipts	11,038	11,151
<i>Total special accounts</i>	<i>33,078</i>	<i>33,014</i>
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(9,698)</i>	<i>(9,821)</i>
Total departmental resourcing	33,078	33,014
Total resourcing for Safe Work Australia	33,078	33,014
	<i>2015–16</i>	<i>2016–17</i>
Average staffing level (number)	<i>101</i>	<i>101</i>

Prepared on a resourcing (i.e. appropriations available) basis.

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

(a) Appropriation Bill (No.1) 2016–17.

(a) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(b) Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM).

(c) Amounts credited to the special account(s) from Safe Work Australia's annual and special appropriations.

1.3 BUDGET MEASURES

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

Table 1.2: Entity 2016–17 Budget measures

Part 1: Measures announced since the 2015–16 Mid-Year Economic and Fiscal Outlook (MYEFO)

Safe Work Australia does not have any new measures since the 2015–16 MYEFO. For this reason Part 1 of Table 1.2 is not presented.

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

	Program	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Measures						
Public Sector Savings - Shared and Common Services Programme (a)	1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	(15)	(29)	(29)	-
Total		-	(15)	(29)	(29)	-
Public Sector Superannuation Accumulation Plan administration fees(b)	1					
Administered expenses		-	-	-	-	-
Departmental expenses		(7)	(7)	(7)	(7)	(7)
Total		(7)	(7)	(7)	(7)	(7)
Total measures						
Administered		-	-	-	-	-
Departmental		(7)	(22)	(36)	(36)	(7)
Total		(7)	(22)	(36)	(36)	(7)

(a) This measure was first published in the 2015–16 Mid-Year Economic and Fiscal Outlook.

(b) This measure was first published in the 2014–15 Mid-Year Economic and Fiscal Outlook.

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

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:

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced commonwealth performance framework. 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 from October 2016 – to provide an entity's complete performance story.

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.

Linked programs

Department of Health
Programs <ul style="list-style-type: none">• Program 5.1 – Protect the Health and Safety of the Community through Regulation.
Contribution to Outcome 1 made by linked programs <p>Safe Work Australia contributes to the protection of the health and safety of the Australian Community through effective management of risks arising from industrial chemicals through Australian work health and safety and workers' compensation arrangements (5.1).</p>

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements					
Departmental expenses					
Departmental appropriation (a)	9,625	9,740	10,145	10,382	10,675
Special accounts	10,028	10,137	10,183	10,419	10,681
Expenses not requiring appropriation in the Budget year (b)	246	332	275	281	281
Departmental total	19,899	20,209	20,603	21,082	21,637
Total expenses for Program 1.1	19,899	20,209	20,603	21,082	21,637
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	9,625	9,740	10,145	10,382	10,675
Special accounts	10,028	10,137	10,183	10,419	10,681
Expenses not requiring appropriation in the Budget year (b)	246	332	275	281	281
Departmental total	19,899	20,209	20,603	21,082	21,637
Total expenses for Outcome 1	19,899	20,209	20,603	21,082	21,637
	2015–16	2016–17			
Average staffing level (number)	101	101			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(b) 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 2016–17 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.	
Purpose	<p>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.</p> <p>To be able to meet its objectives Safe Work Australia works collaboratively with regulators, industry and employee associations and the community to achieve healthy, safe and productive working lives for all Australians.</p>
Program 1.1: Reform of and improvements to Australian work health and safety and workers' compensation arrangements contribute to Outcome 1 by the innovative development of multi-stakeholder policy and being central to Australia becoming a world leader in the delivery of improved safety and compensation outcomes.	
Delivery	<p>The deliverables for Safe Work Australia are highlighted in its annual operational plan:</p> <ul style="list-style-type: none"> • Coordinate and report on the progress of national activities being implemented to assist in the achievement of the outcomes and targets outlined in the Australian Work Health and Safety Strategy 2012–2022. • Develop and deliver high-quality, innovative and engaging material and undertake activities that <ul style="list-style-type: none"> – improve work health and safety capability – integrate work health and safety into normal business practices – provide accessible, effective and practical information to aid understanding and compliance particularly for individuals and small business. • Collect, maintain, improve and report on national work health and safety and workers' compensation data. • Undertake and disseminate research and analysis on emerging work health and safety and workers' compensation issues to identify new priorities and areas for policy and program development. • Monitor, evaluate and remove unnecessary regulation to enhance the model Work Health and Safety laws to improve safety outcomes and address issues impeding the effective and efficient operation of the laws. • Improve workers' compensation arrangements with a particular focus on improving return to work outcomes. • Develop and progress policy proposals that will lead to nationally consistent explosives regulation. • Work with other countries or international organisations and represent Australia at relevant forums (as appropriate) to share data, information and/or knowledge on work health and safety and workers' compensation matters.

Performance information		
Year	Performance criteria	Targets
2015–16	The work health and safety framework continues to be developed, implemented and reviewed in accordance with COAG requirements.	COAG requirements are met.
	Level of satisfaction of the Chair of Safe Work Australia with how the agency is achieving the deliverables of its operational plan.	Chair rates the performance of the agency as very good or above.
	Level of satisfaction of the Members of Safe Work Australia with how the agency is achieving the deliverables of its operational plan.	80% of Members agree the agency is achieving the deliverables of its operational plan.
2016–17	<p>Activities in the Operational Plan are delivered to the expected quality, on time and within budget</p> <p>Reductions in the incidence of work-related death, injury and illness through:</p> <ul style="list-style-type: none"> • an improved and reformed work health and safety framework • increased work health and safety awareness and skills • developing and maintaining an evidence base which informs policy and practice • reduced exposure to work-related hazards causing injury and illness, and • improved quality of workplace controls. 	<p>80% of Members and the Chair are satisfied with the agency achievements</p> <p>By 2022:</p> <ul style="list-style-type: none"> • reduce workplace fatalities due to injury by 20 per cent or more • 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.
2017–18 and beyond	As per 2016–17	As per 2016–17
<p>Material changes to Program 1.1 resulting from the following measures:</p> <p>Nil</p>		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016–17 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 funds from states and territories and matched appropriation funding from the Commonwealth as provided for in the IGA.

3.1.2 Explanatory notes and analysis of budgeted financial statements

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

Safe Work Australia is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$0.3 million for the 2016–17 financial year.

Total revenues are estimated to be \$19.9 million and total expenses \$20.2 million.

Total assets at the end of the 2016–17 financial year are estimated to be \$13.2 million. The majority of the assets represent receivables (appropriations receivable).

Total liabilities for 2016–17 are estimated at \$5.8 million. The largest liability item is accrued employee entitlements.

3.2.1 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
EXPENSES					
Employee benefits	12,868	13,008	13,355	13,868	14,752
Suppliers	6,745	6,829	6,933	6,893	6,564
Grants	100	100	100	100	100
Depreciation and amortisation	186	272	215	221	221
Total expenses	19,899	20,209	20,603	21,082	21,637
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,028	10,137	10,183	10,419	10,681
Total own-source revenue	10,028	10,137	10,183	10,419	10,681
Gains					
Other	60	60	60	60	60
Total gains	60	60	60	60	60
Total own-source income	10,088	10,197	10,243	10,479	10,741
Net (cost of)/contribution by services	(9,811)	(10,012)	(10,360)	(10,603)	(10,896)
Revenue from Government	9,625	9,740	10,145	10,382	10,675
Surplus/(deficit) attributable to the Australian Government	(186)	(272)	(215)	(221)	(221)
Total comprehensive income/(loss)	(186)	(272)	(215)	(221)	(221)
Total comprehensive income/(loss) attributable to the Australian Government	(186)	(272)	(215)	(221)	(221)

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

Note: Impact of net cash appropriation arrangements

	2015–16	2016–17	2017–18	2018–19	2019–20
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	186	272	215	221	221
Total comprehensive income/(loss) —as per the statement of comprehensive income	(186)	(272)	(215)	(221)	(221)

(a) 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)

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	280	280	280	280	280
Trade and other receivables	12,377	12,377	12,377	12,377	12,377
Total financial assets	12,657	12,657	12,657	12,657	12,657
Non-financial assets					
Land and buildings	615	380	245	180	101
Property, plant and equipment	129	144	103	91	100
Intangibles	40	69	119	69	19
Total non-financial assets	784	593	467	340	220
Assets held for sale	-	-	-	-	-
Total assets	13,441	13,250	13,124	12,997	12,877
LIABILITIES					
Payables					
Suppliers	1,635	1,635	1,635	1,635	1,635
Total payables	1,635	1,635	1,635	1,635	1,635
Provisions					
Employee provisions	4,176	4,176	4,176	4,176	4,176
Total provisions	4,176	4,176	4,176	4,176	4,176
Total liabilities	5,811	5,811	5,811	5,811	5,811
Net assets	7,630	7,439	7,313	7,186	7,066
EQUITY*					
Parent entity interest					
Contributed equity	4,347	4,428	4,517	4,611	4,712
Reserves	859	859	859	859	859
Retained surplus (accumulated deficit)	2,424	2,152	1,937	1,716	1,495
Total parent entity interest	7,630	7,439	7,313	7,186	7,066
Total equity	7,630	7,439	7,313	7,186	7,066

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

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2016–17)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000		\$'000
Opening balance as at 1 July 2016				
Balance carried forward from previous period	2,424	859	4,347	7,630
Adjusted opening balance	2,424	859	4,347	7,630
Other comprehensive income	-	-	-	-
Surplus/(deficit) for the period	(272)	-	-	(272)
Total comprehensive income	(272)	-	-	(272)
of which:				
Attributable to the Australian Government	(272)	-	-	(272)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	81	81
Sub-total transactions with owners	-	-	81	81
Transfers between equity				
Transfers between equity components	-	-	-	-
Estimated closing balance as at 30 June 2017	2,152	859	4,428	7,439
Closing balance attributable to the Australian Government	2,152	859	4,428	7,439

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriation receipts from Government	10,225	9,740	10,145	10,382	10,675
Sale of goods and rendering of services	11,434	10,975	10,908	11,380	11,434
Total cash received	21,659	20,715	21,053	21,762	22,109
Cash used					
Employees	12,868	13,008	13,355	12,973	14,752
Suppliers	6,745	6,829	6,813	7,899	6,504
Grants	100	100	100	100	100
Net GST paid	687	695	695	695	651
Total cash used	20,400	20,632	20,963	21,667	22,007
Net cash from/(used by) operating activities	1,259	83	90	95	102
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	673	81	89	94	101
Total cash used	673	81	89	94	101
Net cash from/(used by) investing activities	(673)	(81)	(89)	(94)	(101)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	73	81	89	94	101
Total cash received	73	81	89	94	101
Cash used					
Other	673	83	90	95	102
Total cash used	673	83	90	95	102
Net cash from/(used by) financing activities	(600)	(2)	(1)	(1)	(1)
Net increase/(decrease) in cash held	(14)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	294	280	280	280	280
Cash and cash equivalents at the end of the reporting period	280	280	280	280	280

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	73	81	89	94	101
Total new capital appropriations	73	81	89	94	101
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	73	81	89	94	101
Total items	73	81	89	94	101
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	73	81	89	94	101
Funded internally from departmental resources (b)	600	-	-	-	-
TOTAL	673	81	89	94	101
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	673	81	89	94	101
Total cash used to acquire assets	673	81	89	94	101

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).
- (a) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
 - internally developed assets;
 - s 74 Retained revenue receipts; and
 - proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2016–17)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2016				
Gross book value	2,318	220	374	2,912
Accumulated depreciation/amortisation and impairment	(1,674)	(120)	(334)	(2,128)
Opening net book balance	644	100	40	784
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	(149)	110	120	81
Total additions	(149)	110	120	81
Other movements				
Depreciation/amortisation expense	(115)	(66)	(91)	(272)
Total other movements	(115)	(66)	(91)	(272)
As at 30 June 2017				
Gross book value	2,169	330	494	2,993
Accumulated depreciation/amortisation and impairment	(1,789)	(186)	(425)	(2,400)
Closing net book balance	380	144	69	593

(a) Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2015–16 for 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 budgeted administered income or expenses. 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 budgeted administered assets or 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 budgeted 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 2016-17)

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