

**FAIR WORK OMBUDSMAN  
AND THE  
REGISTERED ORGANISATIONS  
COMMISSION**

**ENTITY RESOURCES AND PLANNED  
PERFORMANCE**



# **FAIR WORK OMBUDSMAN AND THE REGISTERED ORGANISATIONS COMMISSION**

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# **FAIR WORK OMBUDSMAN AND THE REGISTERED ORGANISATIONS COMMISSION**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

#### **Fair Work Ombudsman**

The Fair Work Ombudsman is an independent statutory office created by the *Fair Work Act 2009* on 1 July 2009.

The Fair Work Ombudsman promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws by:

- offering people a single point of contact for them to receive accurate and timely advice and information about Australia's workplace relations system
- educating people working in Australia about their workplace rights and obligations
- investigating complaints or suspected contraventions of workplace laws, awards and agreements, and
- litigating to enforce workplace laws and to deter people from not complying with their workplace responsibilities.

The strategic focus of the Fair Work Ombudsman in 2018–19 is to ensure that there is increased compliance with Commonwealth workplace laws through educating and advising employees, employers, outworkers, outworker entities and organisations about the federal workplace relations system.

#### **Registered Organisations Commission**

The Registered Organisations Commission (ROC) was established on 1 May 2017 within the Fair Work Ombudsman as the independent regulator of registered organisations in Australia. It was established under the *Fair Work (Registered Organisations) Amendment Act 2016*.

The Registered Organisations Commission is an independent regulator of registered organisations with the key functions of:

- promoting the efficient management of registered organisations and high standards of registered organisations' accountability to members
- promoting registered organisations' compliance with financial reporting and accountability requirements under the Act, and
- monitoring registered organisations' compliance with provisions of the Act.

*FWO and ROC Budget Statements*

The Registered Organisations Commission comprises the Registered Organisations Commissioner and staff assisting the Commissioner.

The Fair Work Ombudsman is the head of the Registered Organisations Commission for the purposes of the *Public Service Act 1999* and is the accountable authority for the purposes of the *Public Governance, Performance and Accountability Act 2013*.

Staff assisting the Registered Organisations Commissioner are engaged by the Office of the Fair Work Ombudsman under the *Public Service Act 1999* and made available to assist the Registered Organisations Commissioner. Staff are subject to the directions of the Commissioner and will not be subject to the directions of the Fair Work Ombudsman.

The Registered Organisations Commission operates under a Special Account to ensure the financial independence from the Office of the Fair Work Ombudsman. The Registered Organisations Commissioner manages the Account.

## **1.2 ENTITY RESOURCE STATEMENT**

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: Fair Work Ombudsman and the Registered Organisations Commission resource statement—Budget estimates for 2018–19 as at Budget, May 2018**

	<i>2017–18 Estimated actual \$'000</i>	2018–19 Estimate \$'000
<b>Departmental</b>		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available	63,165	60,680
Departmental appropriation (b)	110,464	110,009
s74 Retained revenue receipts (c)	1,190	1,000
Departmental Capital Budget (d)	5,283	7,215
Total departmental annual appropriations	<u>180,102</u>	<u>178,904</u>
Special accounts (e)		
Opening balance	1,379	1,300
Appropriation receipts (f)	6,509	7,752
<i>Total special accounts</i>	<u>7,888</u>	<u>9,052</u>
<b>Total departmental resourcing</b>	<b><u>187,990</u></b>	<b><u>187,956</u></b>
<b>Administered</b>		
Total administered special appropriations (g)	275	250
<b>Total administered resourcing</b>	<b><u>275</u></b>	<b><u>250</u></b>
<b>Total resourcing for Fair Work Ombudsman and Registered Organisations Commission</b>	<b><u>188,265</u></b>	<b><u>188,206</u></b>
	<i>2017–18</i>	2018–19
<b>Average staffing level (number)</b>	<u>736</u>	<u>745</u>

Prepared on a resourcing (that is, 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) 2018–19.
- (b) Excludes Departmental Capital Budget (DCB).
- (c) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (d) DCBs 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'.
- (e) Appropriation Bill (No.2) 2018–19.
- (f) Excludes '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 Monies accounts (SOETM)). For further information on special appropriations and special accounts, please refer to Budget Paper No. 4—Agency Resourcing. Please also see Table 2.1 for further information on outcome.
- (g) Amounts credited to the special account(s) from another entity's annual and special appropriations.



### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Fair Work Ombudsman and the Registered Organisations Commission are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Entity 2018–19 Budget measures  
Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Expense measures</b>						
Registered Organisations Commission — additional funding	2.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	1,937	1,702	1,767	1,723
<b>Total</b>		-	<b>1,937</b>	<b>1,702</b>	<b>1,767</b>	<b>1,723</b>
<b>Total expense measures</b>						
Administered		-	-	-	-	-
Departmental		-	1,937	1,702	1,767	1,723
<b>Total</b>		-	<b>1,937</b>	<b>1,702</b>	<b>1,767</b>	<b>1,723</b>
<b>Capital measures</b>						
Registered Organisations Commission — additional funding	2.1					
Administered capital		-	-	-	-	-
Departmental capital		-	998	-	-	-
<b>Total</b>		-	<b>998</b>	-	-	-
<b>Total capital measures</b>						
Administered		-	-	-	-	-
Departmental		-	998	-	-	-
<b>Total</b>		-	<b>998</b>	-	-	-

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.

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

The Fair Work Ombudsman and the Registered Organisations Commission have no other measures not previously reported in a portfolio statement. For this reason, Part 2 of Table 1.2 is not presented.

## Section 2: Outcomes and planned performance

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

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

**Note:**

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide an entity's complete performance story.

The most recent corporate plan for Fair Work Ombudsman can be found at:  
[www.fairwork.gov.au/about-us/our-vision/corporate-plan](http://www.fairwork.gov.au/about-us/our-vision/corporate-plan).

The most recent annual performance statement can be found at:  
<https://www.fairwork.gov.au/annual-reports/annual-report-2016-17/default>.

## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.**

### 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**

<b>Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.</b>					
	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 1.1: Education Services and Compliance Activities—To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.</b>					
Departmental expenses					
Departmental appropriation	110,464	110,009	109,941	113,571	117,275
s74 Retained revenue receipts (a)	1,190	1,000	580	580	580
Expenses not requiring appropriation in the Budget year (b)	11,180	8,019	6,997	8,041	7,951
<b>Departmental total</b>	<b>122,834</b>	<b>119,028</b>	<b>117,518</b>	<b>122,192</b>	<b>125,806</b>
<b>Total expenses for Program 1.1</b>	<b>122,834</b>	<b>119,028</b>	<b>117,518</b>	<b>122,192</b>	<b>125,806</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	110,464	110,009	109,941	113,571	117,275
s74 Retained revenue receipts (a)	1,190	1,000	580	580	580
Expenses not requiring appropriation in the Budget year (b)	11,180	8,019	6,997	8,041	7,951
<b>Departmental total</b>	<b>122,834</b>	<b>119,028</b>	<b>117,518</b>	<b>122,192</b>	<b>125,806</b>
<b>Total expenses for Outcome 1</b>	<b>122,834</b>	<b>119,028</b>	<b>117,518</b>	<b>122,192</b>	<b>125,806</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	717	717			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good 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 2018–19 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1—Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.</b>		
<b>Program 1.1—Education Services and Compliance Activities</b>		
To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
<b>Purpose</b>	The FWO is the Australian Government agency responsible for ensuring compliance with workplace relations laws through advice, education and where necessary enforcement.	
<b>Delivery</b>	<ul style="list-style-type: none"> <li>• Provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance.</li> <li>• Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities.</li> <li>• Litigate, where necessary, to enforce compliance with workplace laws.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	At least 90% of requests for assistance involving a workplace dispute are finalised through education and dispute resolution services	<b>Assessment:</b> On Track
	No more than 10% of requests for assistance involving a workplace dispute are finalised through compliance and enforcement tools	<b>Assessment:</b> On Track
	99% availability for website services and of advertised contact centre hours	<b>Assessment:</b> On Track
	Requests for assistance involving a workplace dispute are finalised in an average of 30 days	<b>Assessment:</b> On Track
2018–19	Requests for assistance involving a workplace dispute are finalised through education and dispute resolution services	At least 90%
	Requests for assistance involving a workplace dispute are finalised through compliance and enforcement tools	No more than 10%
	Availability for website services and of advertised contact centre hours	99%
	Requests for assistance involving a workplace dispute are finalised in an average of 30 days	Finalised in an average of 30 days
2019–20 and beyond	As per 2018–19	As per 2018–19
<b>Material changes to Program 1.1 resulting from the following measures:</b>		
Nil		

## 2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

**Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.**

### Budgeted expenses for Outcome 2

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 2.2.1: Budgeted expenses for Outcome 2**

<b>Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.</b>					
	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 2.1: Registered Organisations Commission</b>					
Departmental expenses					
Special accounts	6,509	7,752	5,310	5,403	5,380
Expenses not requiring appropriation in the Budget year (a)	-	166	333	333	166
<b>Departmental total</b>	<b>6,509</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
<b>Total expenses for Program 2.1</b>	<b>6,509</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
<b>Outcome 2 Totals by appropriation type</b>					
Departmental expenses					
Special accounts	6,509	7,752	5,310	5,403	5,380
Expenses not requiring appropriation in the Budget year (a)	-	166	333	333	166
<b>Departmental total</b>	<b>6,509</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
<b>Total expenses for Outcome 2</b>	<b>6,509</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	19	28			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good 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 2.2.2: Performance criteria for Outcome 2**

Table 2.2.2 below details the performance criteria for each program associated with Outcome 2. It also summarises how each program is delivered and where 2017–18 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 2—Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.</b>		
<b>Program 2.1—Registered Organisations Commission</b>		
<b>Purpose</b>	The ROC is responsible for improving the governance and financial accountability of registered organisations by ensuring compliance with the <i>Fair Work (Registered Organisations) Act 2016</i> through monitoring and regulation.	
<b>Delivery</b>	<ul style="list-style-type: none"> <li>• Conducting inquiries and investigations into breached of the <i>Fair Work (Registered Organisations) Act 2009</i>.</li> <li>• Commencing legal proceedings in respect of contraventions of the <i>Fair Work (Registered Organisations) Act 2009</i>.</li> <li>• Referring possible criminal offences to the Director of Public Prosecutions or law enforcement agencies.</li> <li>• Overseeing registered organisations' internal elections.</li> <li>• Receiving complaints from members of registered organisations.</li> <li>• Providing information to members of registered organisations about their rights.</li> <li>• Educating registered organisations about their obligations.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2017–18	95 per cent of financial reports required to be lodged under the <i>Fair Work (Registered Organisations) Act 2009</i> are assessed for compliance within 40 working days	95% within 40 working days <b>Assessment:</b> On track
2018–19	95 per cent of financial reports required to be lodged under the <i>Fair Work (Registered Organisations) Act 2016</i> are assessed for compliance within 40 working days	95% within 40 working days
2019–20 and beyond	As per 2018–19	As per 2018–19
<b>Material changes to Program 2.1 resulting from the following measures:</b>		
Nil		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018–19 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**

The Agency Resource Statement (Table 1.1) details the total appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2018–19 Budget year, including amounts related to meeting future employee entitlement obligations.

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

The Fair Work Ombudsman and the Registered Organisations Commission are budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$8.1 million for the 2018–19 financial year.

Total revenues are estimated to be \$118.8 million and total expenses \$126.9 million.

Total assets at the end of the 2018–19 financial year are estimated to be \$88.2 million. The majority of the assets represent receivables (appropriations receivable) and property fit outs. Asset acquisitions are planned in Information Technology equipment and systems and on office accommodation fit outs.

Total liabilities for 2018–19 are estimated at \$43.0 million. The largest liability item is accrued employee entitlements.

### 3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	80,763	81,770	82,200	82,314	84,517
Suppliers	37,500	37,091	33,731	37,340	38,818
Depreciation and amortisation (a)	11,080	8,085	7,230	8,274	8,017
<b>Total expenses</b>	<b>129,343</b>	<b>126,946</b>	<b>123,161</b>	<b>127,928</b>	<b>131,352</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rental income	690	500	80	80	80
Other	600	600	600	600	600
<b>Total own-source revenue</b>	<b>1,290</b>	<b>1,100</b>	<b>680</b>	<b>680</b>	<b>680</b>
<b>Total own-source income</b>	<b>1,290</b>	<b>1,100</b>	<b>680</b>	<b>680</b>	<b>680</b>
<b>Net (cost of)/contribution by services</b>	<b>(128,053)</b>	<b>(125,846)</b>	<b>(122,481)</b>	<b>(127,248)</b>	<b>(130,672)</b>
Revenue from Government	116,973	117,761	115,251	118,974	122,655
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(11,080)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</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>(11,080)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(11,080)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</b>

**Note: Impact of net cash appropriation arrangements**

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'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 (a)	11,080	8,085	7,230	8,274	8,017
<b>Total comprehensive income/(loss)—as per the statement of comprehensive income</b>	<b>(11,080)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</b>

(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)**

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,868	1,868	1,868	1,868	1,868
Trade and other receivables	62,282	59,852	59,422	58,992	58,562
<b>Total financial assets</b>	<b>64,150</b>	<b>61,720</b>	<b>61,290</b>	<b>60,860</b>	<b>60,430</b>
<b>Non-financial assets</b>					
Land and buildings	14,507	16,586	16,330	15,733	14,436
Property, plant and equipment	1,618	495	2,029	2,561	2,246
Intangibles	8,120	8,294	6,008	4,063	3,958
Other non-financial assets	1,081	1,081	1,081	1,081	1,081
<b>Total non-financial assets</b>	<b>25,326</b>	<b>26,456</b>	<b>25,448</b>	<b>23,438</b>	<b>21,721</b>
<b>Total assets</b>	<b>89,476</b>	<b>88,176</b>	<b>86,738</b>	<b>84,298</b>	<b>82,151</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	15,030	15,030	15,030	15,030	15,030
Other payables	593	593	593	593	593
<b>Total payables</b>	<b>15,623</b>	<b>15,623</b>	<b>15,623</b>	<b>15,623</b>	<b>15,623</b>
<b>Provisions</b>					
Employee provisions	21,471	21,471	21,471	21,471	21,471
Other provisions	6,293	5,863	5,433	5,003	4,573
<b>Total provisions</b>	<b>27,764</b>	<b>27,334</b>	<b>26,904</b>	<b>26,474</b>	<b>26,044</b>
<b>Total liabilities</b>	<b>43,387</b>	<b>42,957</b>	<b>42,527</b>	<b>42,097</b>	<b>41,667</b>
<b>Net assets</b>	<b>46,089</b>	<b>45,219</b>	<b>44,211</b>	<b>42,201</b>	<b>40,484</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	103,667	110,882	117,104	123,368	129,668
Reserves	5,776	5,776	5,776	5,776	5,776
Retained surplus (accumulated deficit)	(63,354)	(71,439)	(78,669)	(86,943)	(94,960)
<b>Total parent entity interest</b>	<b>46,089</b>	<b>45,219</b>	<b>44,211</b>	<b>42,201</b>	<b>40,484</b>
<b>Total equity</b>	<b>46,089</b>	<b>45,219</b>	<b>44,211</b>	<b>42,201</b>	<b>40,484</b>

\*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 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(63,354)	5,776	103,667	46,089
<b>Adjusted opening balance</b>	<b>(63,354)</b>	<b>5,776</b>	<b>103,667</b>	<b>46,089</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,085)	-	-	(8,085)
<b>Total comprehensive income</b>	<b>(8,085)</b>	<b>-</b>	<b>-</b>	<b>(8,085)</b>
of which:				
Attributable to the Australian Government	(8,085)	-	-	(8,085)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	7,215	7,215
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>7,215</b>	<b>7,215</b>
<b>Estimated closing balance as at 30 June 2019</b>	<b>(71,439)</b>	<b>5,776</b>	<b>110,882</b>	<b>45,219</b>
Less: non-controlling interests	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(71,439)</b>	<b>5,776</b>	<b>110,882</b>	<b>45,219</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	119,458	118,798	114,288	119,404	123,085
Sale of goods and rendering of services	(2,095)	1,893	1,473	80	80
Other	500	500	500	500	500
<b>Total cash received</b>	<b>117,863</b>	<b>121,191</b>	<b>116,261</b>	<b>119,984</b>	<b>123,665</b>
<b>Cash used</b>					
Employees	80,638	81,770	82,200	82,314	84,517
Suppliers	33,725	37,421	34,061	37,670	39,148
<b>Total cash used</b>	<b>114,363</b>	<b>119,191</b>	<b>116,261</b>	<b>119,984</b>	<b>123,665</b>
<b>Net cash from/(used by) operating activities</b>	<b>3,500</b>	<b>2,000</b>	-	-	-
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<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 and intangibles	8,783	9,215	6,222	6,264	6,300
<b>Total cash used</b>	<b>8,783</b>	<b>9,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>Net cash from/(used by) investing activities</b>	<b>(8,783)</b>	<b>(9,215)</b>	<b>(6,222)</b>	<b>(6,264)</b>	<b>(6,300)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	5,283	7,215	6,222	6,264	6,300
<b>Total cash received</b>	<b>5,283</b>	<b>7,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</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>5,283</b>	<b>7,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</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	1,868	1,868	1,868	1,868	1,868
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,868</b>	<b>1,868</b>	<b>1,868</b>	<b>1,868</b>	<b>1,868</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget—Bill 1 (DCB)	5,283	7,215	6,222	6,264	6,300
<b>Total new capital appropriations</b>	<b>5,283</b>	<b>7,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<i>Provided for:</i>					
Purchase of non-financial assets	5,283	7,215	6,222	6,264	6,300
<b>Total items</b>	<b>5,283</b>	<b>7,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation—DCB (a)	5,283	7,215	6,222	6,264	6,300
Funded internally from departmental resources (b)	3,500	2,000	-	-	-
<b>TOTAL</b>	<b>8,783</b>	<b>9,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	8,783	9,215	6,222	6,264	6,300
<b>Total cash used to acquire assets</b>	<b>8,783</b>	<b>9,215</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>

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

(b) Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
- s74 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 2018–19)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>				
Gross book value	29,933	5,286	36,100	71,319
Accumulated depreciation/amortisation and impairment	(15,426)	(3,668)	(27,980)	(47,074)
<b>Opening net book balance</b>	<b>14,507</b>	<b>1,618</b>	<b>8,120</b>	<b>24,245</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase—appropriation equity (a)	5,491	400	3,324	9,215
<b>Total additions</b>	<b>5,491</b>	<b>400</b>	<b>3,324</b>	<b>9,215</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,412)	(1,523)	(3,150)	(8,085)
<b>Total other movements</b>	<b>(3,412)</b>	<b>(1,523)</b>	<b>(3,150)</b>	<b>(8,085)</b>
<b>As at 30 June 2019</b>				
Gross book value	35,424	5,686	39,424	80,534
Accumulated depreciation/ amortisation and impairment	(18,838)	(5,191)	(31,130)	(55,159)
<b>Closing net book balance</b>	<b>16,586</b>	<b>495</b>	<b>8,294</b>	<b>25,375</b>

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2018–19.

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)**

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Other expenses	-	-	-	-	-
<b>Total gains administered on behalf of Government</b>	-	-	-	-	-
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	300	300	300	300	300
<b>Total non-taxation revenue</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Net (cost of)/contribution by services</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Surplus/(deficit) before income tax</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Surplus/(deficit) after income tax</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	2,530	2,530	2,530	2,530	2,530
Other financial assets	913	913	913	913	913
<b>Total financial assets</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>
<b>Total assets administered on behalf of Government</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	-	-	-	-	-
<b>Total payables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets/(liabilities)</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>	<b>3,443</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	575	550	550	550	300
<b>Total cash received</b>	<b>575</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>300</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) operating activities</b>	<b>575</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>300</b>
<b>Net increase/(decrease) in cash held</b>	<b>575</b>	<b>550</b>	<b>550</b>	<b>550</b>	<b>300</b>
Cash to Official Public Account for:					
– Transfers to other entities (Finance—Whole of Government)	(575)	(550)	(550)	(550)	(300)
<b>Total cash to Official Public Account</b>	<b>(575)</b>	<b>(550)</b>	<b>(550)</b>	<b>(550)</b>	<b>(300)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

The Fair Work Ombudsman and the Registered Organisations Commission have no administered capital budget. For this reason, Table 3.10 is not presented.

**Table 3.11: Statement of administered asset movements (Budget year 2018–19)**

The Fair Work Ombudsman and the Registered Organisations Commission have no administered non-financial assets. For this reason, Table 3.10 is not presented.