

**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
- 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 2017-18 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
- monitoring registered organisations' compliance with provisions of the Act.

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.

Outcome changes

The establishment of the Registered Organisations Commission introduces a second outcome under the Fair Work Ombudsman, as detailed in Figure 3 below.

Figure 3: Additional Outcome for Fair Work Ombudsman and the Registered Organisations Commission

New Outcome 2	<i>Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.</i>
Description of change: New outcome, created for Budget 2017–18, due to establishment of the Registered Organisations Commission under the <i>Fair Work (Registered Organisations) Amendment Act 2016</i> , which commenced operations on 1 May 2017.	

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 2017–18 as at Budget May 2017

	2016–17 Estimated actual \$'000	2017–18 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available (b)	63,658	61,873
Departmental appropriation (c)	110,168	108,900
s 74 retained revenue receipts (d)	1,550	1,190
Departmental capital budget (e)	6,849	5,283
Annual appropriations—other services—non-operating (f)		
Equity injection	150	-
<i>Total departmental annual appropriations</i>	<i>182,375</i>	<i>177,246</i>
Special accounts (g)		
Appropriation receipts (h)	2,227	6,509
<i>Total special accounts</i>	<i>2,227</i>	<i>6,509</i>
Total departmental resourcing	184,602	183,755
Administered		
<i>Total administered special appropriations</i>	<i>250</i>	<i>275</i>
Total administered resourcing	250	275
Total resourcing for Fair Work Ombudsman and the Registered Organisations Commission	184,852	184,030
	2016–17	2017–18
Average staffing level (number)	711	730

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) 2017–18.
- (b) Excludes \$0.1m in 2016–17 estimated actual subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) 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'.
- (f) Appropriation Bill (No.2) 2017–18.
- (g) 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.
- (h) 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 Fair Work Ombudsman and the Registered Organisations Commission are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2017–18 Budget measures

Fair Work Ombudsman and the Registered Organisations Commission do not have any new measures since the 2016–17 MYEFO or any other measures not previously reported in a portfolio statement. For this reason Table 1.2 is not presented.

Section 2: Outcomes and planned performance

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

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

Note:

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

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

The most recent annual performance statement can be found at:
www.fairwork.gov.au/annual-report/02-performance-report.

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

Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.					
	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
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.					
Departmental expenses					
Departmental appropriation	110,168	108,900	108,284	108,217	111,614
s74 Retained revenue receipts (a)	1,550	1,190	1,000	580	580
Special account (b)	2,227	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)	12,264	11,180	7,719	6,697	7,741
Departmental total	126,209	121,270	117,003	115,494	119,935
Total expenses for Program 1.1	126,209	121,270	117,003	115,494	119,935
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	110,168	108,900	108,284	108,217	111,614
s74 Retained revenue receipts (a)	1,550	1,190	1,000	580	580
Special account (b)	2,227	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)	12,264	11,180	7,719	6,697	7,741
Departmental total	126,209	121,270	117,003	115,494	119,935
Total expenses for Outcome 1	126,209	121,270	117,003	115,494	119,935
Average staffing level (number)					
	2016–17 711	2017–18 711			

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

(b) Funding for the Registered Organisations Commission is reported against Outcome 1 in 2016–17 due to timing.

(c) 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 2017-18 Budget measures have created new programs or materially changed existing programs.

Outcome 1—Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.		
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.		
Purpose	The FWO is the Australian Government agency responsible for ensuring compliance with workplace relations laws through advice, education and where necessary enforcement.	
Delivery	<ul style="list-style-type: none">• Provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance.• Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities.• Litigate, where necessary, to enforce compliance with workplace laws.	
Performance information		
Year	Performance criteria (a)	Targets
2016–17	The FWO takes a risk based and proportionate approach to its compliance and enforcement activities.	<ul style="list-style-type: none">• At least 90% of requests for assistance involving a workplace dispute are finalised through education and dispute resolution services. Assessment: On Track <ul style="list-style-type: none">• No more than 10% of requests for assistance involving a workplace dispute are finalised through compliance and enforcement tools. Assessment: On Track
	The FWO provides information and advice that is accessible, timely and reliable.	<ul style="list-style-type: none">• 99% availability for website services and of advertised contact centre hours. Assessment: On Track <ul style="list-style-type: none">• Requests for assistance involving a workplace dispute are finalised in an average of 30 days. Assessment: On Track
2017–18	<ul style="list-style-type: none">• At least 90% of requests for assistance involving a workplace dispute are finalised through education and dispute resolution services.• No more than 10% of requests for assistance involving a workplace dispute are finalised through compliance and enforcement tools.	<ul style="list-style-type: none">• At least 90% of requests for assistance involving a workplace dispute are finalised through education and dispute resolution services.• No more than 10% of requests for assistance involving a workplace dispute are finalised through compliance and enforcement tools.

Outcome 1—Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.		
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.		
	<ul style="list-style-type: none"> • 99% availability for website services and of advertised contact centre hours. • Requests for assistance involving a workplace dispute are finalised in an average of 30 days. 	<ul style="list-style-type: none"> • 99% availability for website services and of advertised contact centre hours. • Requests for assistance involving a workplace dispute are finalised in an average of 30 days.
2018–19 and beyond	As per 2017–18	As per 2017–18
Material changes to Program 1.1 resulting from the following measures: 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

Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.					
	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 2.1: Registered Organisations Commission					
Departmental expenses					
Special account (a)	-	6,509	5,809	3,604	3,625
Departmental total	-	6,509	5,809	3,604	3,625
Total expenses for Program 2.1	-	6,509	5,809	3,604	3,625
Outcome 2 Totals by appropriation type					
Departmental expenses					
Special account (a)	-	6,509	5,809	3,604	3,625
Departmental total	-	6,509	5,809	3,604	3,625
Total expenses for Outcome 1	-	6,509	5,809	3,604	3,625
Average staffing level (number)					
	2016–17	2017–18			
	-	19			

(a) Funding for the Registered Organisations Commission is reported against Outcome 1 in 2016–17 due to timing.

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.

Outcome 2—Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.		
Program 2.1—Registered Organisations Commission		
Purpose	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.	
Delivery	<ul style="list-style-type: none">• Conducting inquiries and investigations into breached of the <i>Fair Work (Registered Organisations) Act 2016</i>.• Commencing legal proceedings in respect of contraventions of the <i>Fair Work (Registered Organisations) Act 2016</i>• Referring possible criminal offences to the Director of Public Prosecutions or law enforcement agencies.• Overseeing registered organisations' internal elections.• Receiving complaints from members of registered organisations.• Providing information to members of registered organisations about their rights.• Educating registered organisations about their obligations.	
Performance information		
Year	Performance criteria (a)	Targets
2016–17	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 days.	95% within 40 days Assessment: Forecast achievement is on track
2017–18	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 days.	95% within 40 days
2018–19 and beyond	As per 2017–18	As per 2017–18
Material changes to Program 2.1 resulting from the following measures:		
Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017–18 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. As agencies incur and are funded for future liabilities and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2017–18 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 \$11.1 million for the 2017–18 financial year.

Total revenues are estimated to be \$116.6 million and total expenses \$127.8 million.

Total assets at the end of the 2017–18 financial year are estimated to be \$82.7 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 2017–18 are estimated at \$41.1 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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	76,746	79,825	79,391	79,822	79,840
Suppliers	37,299	36,874	35,802	32,679	36,079
Depreciation and amortisation	12,164	11,080	7,619	6,597	7,641
Total expenses	126,209	127,779	122,812	119,098	123,560
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,050	690	500	80	80
Other	500	500	500	500	500
Total own-source revenue	1,550	1,190	1,000	580	580
Gains					
Sale of assets	-	-	-	-	-
Other	100	100	100	100	100
Total gains	100	100	100	100	100
Total own-source income	1,650	1,290	1,100	680	680
Net cost of/contribution by services	124,559	126,489	121,712	118,418	122,880
Revenue from Government	112,395	115,409	114,093	111,821	115,239
Surplus/(deficit) attributable to the Australian Government	(12,164)	(11,080)	(7,619)	(6,597)	(7,641)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(12,164)	(11,080)	(7,619)	(6,597)	(7,641)
Total comprehensive income/(loss) attributable to the Australian Government	(12,164)	(11,080)	(7,619)	(6,597)	(7,641)

Note: Impact of net cash appropriation arrangements

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	12,164	11,080	7,619	6,597	7,641
Total comprehensive income/(loss)—as per the statement of comprehensive income	(12,164)	(11,080)	(7,619)	(6,597)	(7,641)

(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)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,142	2,142	2,142	2,142	2,142
Trade and other receivables	60,701	58,776	58,355	58,355	58,355
Total financial assets	62,843	60,918	60,497	60,497	60,497
Non-financial assets					
Land and buildings	11,481	11,518	12,318	12,362	12,065
Property, plant and equipment	3,350	2,472	1,349	2,883	3,415
Intangibles	10,254	6,823	6,159	4,200	2,570
Other non-financial assets	974	974	974	974	974
Total non-financial assets	26,059	21,787	20,800	20,419	19,024
Assets held for sale	-	-	-	-	-
Total assets	88,902	82,705	81,297	80,916	79,521
LIABILITIES					
Payables					
Suppliers	16,525	16,000	16,000	16,000	16,000
Total payables	16,525	16,000	16,000	16,000	16,000
Provisions					
Employee provisions	21,836	21,961	21,961	21,961	21,961
Other provisions	3,179	3,179	3,179	3,179	3,179
Total provisions	25,015	25,140	25,140	25,140	25,140
Total liabilities	41,540	41,140	41,140	41,140	41,140
Net assets	47,362	41,565	40,157	39,776	38,381
EQUITY*					
Parent entity interest					
Contributed equity	98,384	103,667	109,878	116,094	122,340
Reserves	5,776	5,776	5,776	5,776	5,776
Retained surplus (accumulated deficit)	(56,798)	(67,878)	(75,497)	(82,094)	(89,735)
Total parent entity interest	47,362	41,565	40,157	39,776	38,381
Total equity	47,362	41,565	40,157	39,776	38,381

* '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 2017–18)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(56,798)	5,776	98,384	47,362
Adjusted opening balance	(56,798)	5,776	98,384	47,362
Comprehensive income				
Other comprehensive income	-	-	-	-
Surplus/(deficit) for the period	(11,080)	-	-	(11,080)
Total comprehensive income	(11,080)	-	-	(11,080)
Transactions with owners				
Contributions by owners				
Departmental capital budget (DCB)	-	-	5,283	5,283
Sub-total transactions with owners	-	-	5,283	5,283
Estimated closing balance as at 30 June 2018	(67,878)	5,776	103,667	41,565
Closing balance attributable to the Australian Government	(67,878)	5,776	103,667	41,565

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	114,180	117,334	114,514	111,821	115,239
Sale of goods and rendering of services	1,050	690	500	80	80
Other	4,480	500	500	500	500
Total cash received	119,710	118,524	115,514	112,401	115,819
Cash used					
Employees	77,021	79,700	79,391	79,822	79,840
Suppliers	36,200	37,299	35,702	32,579	35,979
Other	4,980	-	-	-	-
Total cash used	118,201	116,999	115,093	112,401	115,819
Net cash from/(used by) operating activities	1,509	1,525	421	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	8,508	6,808	6,632	6,216	6,246
Total cash used	8,508	6,808	6,632	6,216	6,246
Net cash from/(used by) investing activities	(8,508)	(6,808)	(6,632)	(6,216)	(6,246)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,999	5,283	6,211	6,216	6,246
Total cash received	6,999	5,283	6,211	6,216	6,246
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	6,999	5,283	6,211	6,216	6,246
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,142	2,142	2,142	2,142	2,142
Cash and cash equivalents at the end of the reporting period	2,142	2,142	2,142	2,142	2,142

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	6,849	5,283	6,211	6,216	6,246
Equity injections—Bill 2	150	-	-	-	-
Total new capital appropriations	6,999	5,283	6,211	6,216	6,246
Provided for:					
Purchase of non-financial assets	6,999	5,283	6,211	6,216	6,246
Total items	6,999	5,283	6,211	6,216	6,246
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	150	-	-	-	-
Funded by capital appropriation—DCB (b)	6,358	4,808	5,632	6,216	6,246
Funded internally from departmental resources (c)	4,000	-	1,000	-	-
TOTAL	10,508	4,808	6,632	6,216	6,246
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,508	4,808	6,632	6,216	6,246
Total cash used to acquire assets	10,508	4,808	6,632	6,216	6,246

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(c) 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 2017–18)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	30,323	6,502	34,030	70,855
Accumulated depreciation/amortisation and impairment	(18,842)	(3,152)	(23,776)	(45,770)
Opening net book balance	11,481	3,350	10,254	25,085
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity (a)	3,195	200	3,413	6,808
Total additions	3,195	200	3,413	6,808
Other movements				
Depreciation/amortisation expense	(3,158)	(1,078)	(6,844)	(11,080)
Total other movements	(3,158)	(1,078)	(6,844)	(11,080)
As at 30 June 2018				
Gross book value	33,518	6,702	37,443	77,663
Accumulated depreciation/amortisation and impairment	(22,000)	(4,230)	(30,620)	(56,850)
Closing net book balance	11,518	2,472	6,823	20,813

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2017–18, including CDABs.

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)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Other expenses	-	-	-	-	-
Total expenses administered on behalf of Government	-	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other revenue	300	300	300	300	300
Total non-taxation revenue	300	300	300	300	300
Total own-source revenue administered on behalf of Government	300	300	300	300	300
Total own-sourced income administered on behalf of Government	300	300	300	300	300
Net cost of/contribution by services	(300)	(300)	(300)	(300)	(300)
Surplus/(deficit) before income tax	300	300	300	300	300
Surplus/(deficit) after income tax	300	300	300	300	300
Total comprehensive income/(loss)	300	300	300	300	300

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	2,364	2,364	2,364	2,364	2,364
Other financial assets	957	957	957	957	957
Total financial assets	3,321	3,321	3,321	3,321	3,321
Total assets administered on behalf of Government	3,321	3,321	3,321	3,321	3,321
LIABILITIES					
Payables					
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-
Net assets/(liabilities)	3,321	3,321	3,321	3,321	3,321

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	550	575	550	550	550
Total cash received	550	575	550	550	550
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) operating activities	550	575	550	550	550
Net increase/(decrease) in cash held	550	575	550	550	550
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
– Transfers from other entities (Finance—Whole of Government)	-	-	-	-	-
Total cash from Official Public Account	-	-	-	-	-
Cash to Official Public Account for:					
– Transfers to other entities (Finance—Whole of Government)	(550)	(575)	(550)	(550)	(550)
Total cash to Official Public Account	(550)	(575)	(550)	(550)	(550)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

The Fair Work Ombudsman has no administered capital budget. For this reason Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2017-18)

The Fair Work Ombudsman has no administered non-financial assets. For this reason Table 3.11 is not presented.