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

### 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

|  |  |
| --- | --- |
| **NewOutcome 2** | *Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.* |
|  |
| Description of change: |  |
|  | New outcome, created for Budget 2017–18, due to establishment of the Registered Organisations Commission under the *Fair Work (Registered Organisations) Amendment Act 2016*, 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*  | -  |
| *Total departmental annual appropriations* | *182,375*  | *177,246*  |
| Special accounts (g) |  |   |
| Appropriation receipts (h) | *2,227*  | 6,509  |
| *Total special accounts* | 2,227  | 6,509  |
| ***Total departmental resourcing*** | ***184,602***  | **183,755**  |
| **Administered** |  |   |
| *Total administered special appropriations*  | *250*  | 275  |
| ***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.

1. Appropriation Bill (No.1) 2017–18.
2. Excludes $0.1m in 2016–17 estimated actual subject to administrative quarantine by Finance or withheld under section 51 of the PGPA Act.
3. Excludes departmental capital budget (DCB).
4. Estimated retained revenue receipts under section 74 of the PGPA Act.
5. 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’.
6. Appropriation Bill (No.2) 2017–18.
7. 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 Moneys 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.
8. 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](http://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](http://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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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**  |
|  |  |  |  |  |  |
|   | 2016–17 | 2017–18 |  |  |  |
| **Average staffing level (number)** | 711  | 711  |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Funding for the Registered Organisations Commission is reported against Outcome 1 in 2016–17 due to timing.
3. 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** | * 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.  | * At least 90% of requests for assistance involving a workplace dispute are finalised through education and dispute resolution services.

**Assessment**: On Track* 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.  | * 99% availability for website services and of advertised contact centre hours.

**Assessment**: On Track* Requests for assistance involving a workplace dispute are finalised in an average of 30 days.

**Assessment**: On Track |
| 2017–18 | • 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.
 | * 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.
 |
|  | * 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.
 | * 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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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**  |
|  |  |  |  |  |  |
|   | 2016–17 | 2017–18 |  |  |  |
| **Average staffing level (number)** | -  | 19  |  |  |  |

1. 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 *Fair Work (Registered Organisations) Act 2016* through monitoring and regulation. |
| **Delivery** | * Conducting inquiries and investigations into breached of the *Fair Work (Registered Organisations) Act 2016*.
* Commencing legal proceedings in respect of contraventions of the *Fair Work (Registered Organisations) Act 2016*
* 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 *Fair Work (Registered Organisations) Act 2016* 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 *Fair Work (Registered Organisations) Act 2016* 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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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)** |

1. From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 2016–17 Estimated actual$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | Retainedearnings$'000 | Assetrevaluationreserve$'000 | Contributedequity/capital$'000 | Totalequity $'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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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**  |

1. Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental capital budgets (DCBs).
3. 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$'000 | Other property,plant andequipment$'000 | Computersoftware andintangibles$'000 | Total$'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**  |

1. ‘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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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$'000 | 2017–18Budget$'000 | 2018–19 Forward estimate$'000 | 2019–20 Forward estimate$'000 | 2020–21Forward 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.