

Portfolio Additional Estimates Statements 2016–17

Employment Portfolio

Explanations of Additional Estimates 2016–17

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Senator the Hon Michaelia Cash
Minister for Employment
Minister for Women
Minister Assisting the Prime Minister for the Public Service

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2016-17 Additional Estimates for the Employment Portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Michaelia Cash'.

Senator the Hon Michaelia Cash

ABBREVIATIONS AND CONVENTIONS

The following notations may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact Glen Casson, Chief Finance Officer in the Department of Employment on 1300 488 064.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

**USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATE STATEMENTS**

USER GUIDE

The purpose of the 2016–17 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4) and Appropriation (Parliamentary Departments) Bill (No. 2) 2016–17. In this sense the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2016–17* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

Structure of the Portfolio Additional Estimates Statements

The PAES are presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

Section 1: Entity overview and resources	This section details the changes in total resources available to an entity, the impact of any measures since Budget, and impact of Appropriation Bills Nos. 3 and 4.
Section 2: Revisions to outcomes and planned performance	This section details changes to Government outcomes and/or changes to the planned performance of entity programs.
Section 3: Special account flows and budgeted financial statements	This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

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PORTFOLIO OVERVIEW

There has been a change to the portfolio as described in the 2016–17 Portfolio Budget Statements. On the 1 December 2016, the *Building and Construction Industry (Improving Productivity) Bill 2013* and the *Building and Construction Industry (Consequential and Transitional Provisions) Bill 2013* received Royal Assent and came into effect from 2 December 2016. As a result, the Office of the Fair Work Building Industry Inspectorate ceased operations and the agency transitioned to the Australian Building and Construction Commission.

The Government amended the *Fair Work (Registered Organisations) Act 2009* to achieve greater accountability and transparency for registered organisations. The *Fair Work (Registered Organisations) Amendment Act 2016* (the Act) received Royal Assent on 24 November 2016. The Act introduces higher penalties for breaches of civil penalty provisions, some new criminal penalties and stricter reporting and disclosure obligations that are comparable to those under the *Corporations Act 2001*.

The Act also establishes an independent Registered Organisations Commission within the Office of the Fair Work Ombudsman that will be led by the Registered Organisations Commissioner. As a dedicated regulator of registered organisations, the functions and powers of the Commissioner include current regulatory powers of the General Manager of the Fair Work Commission plus additional powers modelled on those of the Australian Securities and Investments Commission.

A full outline of the Employment portfolio can be found at Figure 1.

The PAES provides information on variations since the Budget for the Portfolio's Commonwealth entities who are seeking additional appropriations through Appropriations Bills No. 3 and No. 4. For the 2016–17 PAES, variations relate only to the Department of Employment (the Department), the Fair Work Commission, and the Fair Work Ombudsman.

Figure 1: Employment portfolio structure and outcomes

<p>Senator the Hon Michaelia Cash, Minister for Employment</p>
<p>Department of Employment Renée Leon PSM, Secretary</p> <p>Outcome 1 Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</p> <p>Outcome 2 Facilitate jobs growth through policies that promote fair, productive and safe workplaces.</p>
<p>Asbestos Safety and Eradication Agency Peter Tighe, Chief Executive Officer</p> <p>Outcome Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia.</p>
<p>Australian Building and Construction Commission Nigel Hadgkiss APM, Commissioner</p> <p>Outcome Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice.</p>
<p>Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority Jennifer Taylor, Chief Executive Officer</p> <p>Outcome Supporting participation and productivity through healthy and safe workplaces that minimise the impact of harm in workplaces covered by Comcare.</p>
<p>Fair Work Commission Bernadette O’Neill, General Manager</p> <p>Outcome Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern staff awards, facilitate collective bargaining, approve agreements and deal with disputes.</p>

Figure 1: Employment portfolio structure and outcomes (continued)

<p style="text-align: center;">Fair Work Ombudsman Natalie James, Ombudsman</p> <p>Outcome Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement.</p>
<p style="text-align: center;">Safe Work Australia Michelle Baxter, Chief Executive Officer</p> <p>Outcome Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers' compensation arrangements.</p>
<p style="text-align: center;">Workplace Gender Equality Agency Libby Lyons, Director</p> <p>Outcome Promote and improve gender equality in Australian workplaces including the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.</p>

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DEPARTMENT OF EMPLOYMENT

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

Employment is central to national economic strength and wellbeing. The purpose of the Department of Employment is to provide policy advice and deliver programs that further the Australian Government's agenda to create more jobs, increase productivity and foster safe and fair workplaces.

The Department has two Outcomes:

- Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workforce participation.
- Facilitate jobs growth through policies that promote fair, productive and safe workplaces.

The Department was impacted by Machinery of Government changes announced in September 2016, with some corporate services shared with the Department of Education and Training transferring to the Finance portfolio and other shared corporate services moving to the Department of Employment. Consistent with the Shared and Common Services Program, core transactional services such as payroll administration, credit card management, accounts receivable and payable were transferred to the Department of Finance on 1 December 2016.

A full outline of the Department of Employment's strategic direction can be found in the 2016–17 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Employment at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016–17 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Additional Estimates Statements – Department of Employment

Table 1.1: Department of Employment resource statement—Additional Estimates for 2016–17 as at Additional Estimates February 2017

	<i>Actual available appropriation 2015–16</i>	<i>Estimate as at Budget 2016–17</i>	<i>Proposed Additional Estimates 2016–17</i>	<i>Total estimate at Additional Estimates 2016–17</i>	
	\$'000	\$'000	\$'000	\$'000	
Departmental					
Annual appropriations—ordinary annual services					
Prior year appropriations available	115,528	111,713	5,304	117,017	
Departmental appropriation (a)	280,305	283,528	2,845	286,373	
s 74 retained revenue receipts (b)	23,813	13,604	-	13,604	
Departmental capital budget (c)	27,378	27,310	-	27,310	
Annual appropriations—other services—non-operating (d)					
Equity injection	15,408	6,253	1,063	7,316	
<i>Total departmental annual appropriations</i>	<i>462,432</i>	<i>442,408</i>	<i>9,212</i>	<i>451,620</i>	
Total departmental resourcing	462,432	442,408	9,212	451,620	
Administered					
Annual appropriations—ordinary annual services (a)					
Prior year appropriations available	543,806	-	-	-	
Outcome 1	1,523,012	1,645,006	(132,761)	1,512,245	
Outcome 2	21,672	19,517	6,430	25,947	
Payments to corporate entities (e)	7,727	6,119	(15)	6,104	
Total administered annual appropriations	2,096,217	1,670,642	(126,346)	1,544,296	
Special appropriations					
Special appropriations limited by criteria/entitlement					
<i>Public Governance, Performance and Accountability Act 2013—s77</i>	4	30	-	30	
<i>Coal Mining Industry (Long Service Leave Funding) Act 1992</i>	146,970	154,618	-	154,618	
<i>Safety, Rehabilitation and Compensation Act 1988</i>	35,174	33,703	(164)	33,539	
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	28,635	30,045	1,672	31,717	
<i>Fair Entitlements Guarantee Act 2012</i>	259,980	207,264	23,284	230,548	
Total administered special appropriations	470,763	425,660	24,792	450,452	
Special accounts (f)					
Opening balance	-	-	-	-	
Total special accounts	-	-	-	-	
<i>less payments to corporate entities from annual/special appropriations</i>	<i>7,727</i>	<i>6,119</i>	<i>(15)</i>	<i>6,104</i>	
Total administered resourcing	2,559,253	2,090,183	(101,539)	1,988,644	
Total resourcing for Department of Employment	3,021,685	2,532,591	(92,327)	2,440,264	
			<i>Actual 2015–16</i>	<i>2016–17</i>	
Average staffing level (number)				1,769	1,877

Additional Estimates Statements – Department of Employment

Table 1.1: Department of Employment resource statement—Additional Estimates for 2016–17 as at Additional Estimates February 2017 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation 2015–16 \$'000</i>	Estimate as at Budget 2016–17 \$'000	Proposed Additional Estimate 2016–17 \$'000	Total estimate at Additional Estimates 2016–17 \$'000
Receipts received from other entities for the provision of services (disclosed above in s74 Retained revenue receipts section above)	23,813	13,604	-	13,604
Payments made by other entities on behalf of the Department of Employment	7,940	15,486	-	15,486
Payments made to corporate entities within the Portfolio Comcare (Annual Appropriation Bill 1)	7,727	6,119	(15)	6,104

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

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

- (a) *Appropriation Act (No. 1) 2016–17* and *Appropriation Bill (No. 3) 2016–17*.
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (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'.
- (d) *Appropriation Act (No. 2) 2016–17* and *Appropriation Bill (No. 4) 2016–17*.
- (e) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (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 accounts, see Table 3.1.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2016–17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2016–17 measures since Budget

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Revenue measures					
Fair Entitlements Guarantee— recovery program—continuation and expansion	2.1				
Administered revenues		15,754	46,980	50,494	52,468
Departmental revenues		-	-	-	-
Total		15,754	46,980	50,494	52,468
Total revenue measures					
Administered		15,754	46,980	50,494	52,468
Departmental		-	-	-	-
Total		15,754	46,980	50,494	52,468
Expense measures					
Jobs and Growth in South Australia(a)	1.1				
Administered expenses		500	250	-	-
Departmental expenses		-	-	-	-
Total		500	250	-	-
Latrobe Valley Transition Package(b)	1.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Launch into Work pilot— establishment	1.1				
Administered expenses		250	3,250	3,250	3,250
Departmental expenses		-	-	-	-
Total		250	3,250	3,250	3,250
Seasonal Work Incentives for Job Seekers—trial(c)	1.1				
Administered expenses		-	2,901	3,054	100
Departmental expenses		1,080	1,199	1,193	-
Total		1,080	4,100	4,247	100
Wage Subsidy Pool—efficiencies	1.1				
Administered expenses		(62,889)	(88,757)	(88,566)	(89,257)
Departmental expenses		-	-	-	-
Total		(62,889)	(88,757)	(88,566)	(89,257)
Youth Employment Package— community awareness	1.1				
Administered expenses		880	5,750	5,465	6,739
Departmental expenses		-	394	393	393
Total		880	6,144	5,858	7,132

Additional Estimates Statements – Department of Employment

Table 1.2: Entity 2016–17 measures since Budget (continued)

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Youth Employment Package— efficiencies	1.1				
Administered expenses		(1,793)	11,193	-(6,660)	(8,464)
Departmental expenses		-	-	-	-
Total		(1,793)	11,193	(6,660)	(8,464)
Fair Entitlements Guarantee— recovery program—continuation and expansion	2.1				
Administered expenses		25,582	35,921	36,068	36,227
Departmental expenses		1,787	4,426	4,407	4,414
Total		27,369	40,347	40,475	40,641
Total expense measures					
Administered		(37,470)	(29,492)	(47,389)	(51,405)
Departmental		2,867	6,019	5,993	4,807
Total		(34,603)	(23,473)	(41,396)	(46,598)
Capital measures					
Seasonal Work Incentives for Job Seekers—trial(c)	1.1				
Administered capital		-	-	-	-
Departmental capital		1,063	-	-	-
Total		1,063	-	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		1,063	-	-	-
Total		1,063	-	-	-

Prepared on a Government Financial Statistics (fiscal) basis

- (a) The lead entity for this measure is the Department of Education and Training. The full measure description and package details appear in MYEFO under the Education and Training portfolio.
- (b) The lead entity for this measure is the Department of Infrastructure and Regional Development. The full measure description and package details appear in MYEFO under the Infrastructure and Regional Development portfolio.
- (c) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services portfolio.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department of Employment at Additional Estimates, by Outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2016–17 Budget in Appropriation Bill No. 3 and No. 4.

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1					
Administered					
Annual appropriations					
Measures					
Jobs and Growth in South Australia	1.1	500	250	-	-
Latrobe Valley Transition Package	1.1	-	-	-	-
Launch into Work pilot—establishment	1.1	250	3,250	3,250	3,250
Seasonal Work Incentives for Job Seekers—trial	1.1	-	2,901	3,054	100
Wage Subsidy Pool—efficiencies	1.1	(62,889)	(88,757)	(88,566)	(89,257)
Youth Employment Package—community awareness	1.1	880	5,750	5,465	6,739
Youth Employment Package—efficiencies	1.1	(1,793)	11,193	(6,660)	(8,464)
Changes in number of unemployment beneficiaries					
(net decrease)	1.1	(6,840)	(14,242)	(1,747)	(15,981)
Changes in parameters					
(net decrease)	1.1	(1,630)	(1,572)	(1,614)	(1,654)
Program specific parameter					
(net decrease)	1.1	(61,239)	-	-	-
Net impact on appropriations for Outcome 1 (administered)		(132,761)	(81,227)	(86,818)	(105,267)

Additional Estimates Statements – Department of Employment

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget (continued)

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measures					
Seasonal Work Incentives for Job Seekers—trial	1	1,080	1,199	1,193	-
Youth Employment Package—community awareness	1	-	394	393	393
Changes in parameters					
(net decrease)	1	-	(1,052)	(1,246)	(1,640)
Application of efficiency dividend					
(net decrease)	1	-	(3,292)	(5,440)	(6,467)
Other variations					
(net decrease)	1	(17)	(23)	(23)	(23)
Net impact on appropriations for Outcome 1 (departmental)		1,063	(2,774)	(5,123)	(7,737)
Total net impact on appropriations for Outcome 1		(131,698)	(84,001)	(91,941)	(113,004)

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget (continued)

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 2					
Administered					
Annual appropriations					
Measures					
Fair Entitlements Guarantee— recovery program—continuation and expansion	2.1	2,298	9,796	9,943	10,102
Movement of funds					
(net increase)	2.1	2,930	-	-	-
Changes in parameters					
(net increase)	2.2	601	1,015	731	624
(net decrease)	2.3	-	(123)	(192)	(235)
Other variations					
(net decrease)	2.3	(15)	(20)	(20)	(20)
Special appropriations (including Special Accounts)					
Measures					
Fair Entitlements Guarantee— recovery program—continuation and expansion	2.1	23,284	26,125	26,125	26,125
Related entity					
(net increase)	2.3	1,508	7,113	1,914	2,132
Net impact on appropriations for Outcome 2 (administered)		30,606	43,906	38,501	38,728
Departmental					
Annual appropriations					
Measures					
Fair Entitlements Guarantee— recovery program—continuation and expansion	2	1,787	4,426	4,407	4,414
Changes in parameters					
(net decrease)	2	-	(337)	(400)	(528)
Application of efficiency dividend					
(net decrease)	2	-	(1,055)	(1,747)	(2,080)
Other variations					
(net decrease)	2	(5)	(7)	(7)	(7)
Net impact on appropriations for Outcome 2 (departmental)		1,782	3,027	2,253	1,799
Total net impact on appropriations for Outcome 2		32,388	46,933	40,754	40,527
Total Decisions taken but not yet announced for all Outcomes		-	-	-	-

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Department of Employment through Appropriation Bill No. 3 and No. 4.

Table 1.4: Appropriation Bill (No. 3) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Administered items					
Outcome 1— Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workplace participation.	1,523,012	1,645,006	1,512,245	-	132,761
Outcome 2— Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	21,672	19,517	25,947	6,430	-
Total administered	1,544,684	1,664,523	1,538,192	6,430	132,761
Departmental programs					
Outcome 1— Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workplace participation.	265,416	236,086	237,149	1,063	-
Outcome 2— Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	42,267	74,752	76,534	1,782	-
Total departmental	307,683	310,838	313,683	2,845	-
Total administered and departmental	1,852,367	1,975,361	1,851,875	9,275	132,761

Additional Estimates Statements – Department of Employment

Table 1.5: Appropriation Bill (No. 4) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	15,408	6,253	7,316	1,063	-
Total non-operating	15,408	6,253	7,316	1,063	-
Total other services	15,408	6,253	7,316	1,063	-

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.

Linked programs

Department of Human Services
Programs
<ul style="list-style-type: none"> • Program 1.1: <i>Services to the Community – Social Security and Welfare</i>
Department of Social Services
Programs
<ul style="list-style-type: none"> • Program 1.10: <i>Working Age Payments</i>
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Department of Human Services makes payments on behalf of the Department of Employment.</p> <p>The jobactive program is closely linked to the Social Services portfolio through providing means in which job seekers receiving working age income support can meet their mutual obligation requirements and also providing services to help those job seekers to find work.</p>

Budgeted expenses for Outcome 1

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

Additional Estimates Statements – Department of Employment

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workforce participation.					
	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
jobactive	1,029,273	1,373,531	1,503,568	1,513,035	1,496,107
Job Commitment Bonus	10,490	15,686	-	-	-
Empowering YOUth Initiatives	6,865	17,600	17,600	5,050	50
ParentsNext	2,341	14,322	21,080	20,191	20,191
Transition to Work	18,536	89,405	96,855	99,618	99,618
Seasonal Worker Programme	507	1,701	1,722	1,745	1,770
Mature Age Employment	2,862	-	-	-	-
Administered total	1,070,874	1,512,245	1,640,825	1,639,639	1,617,736
Total expenses for Program 1.1	1,070,874	1,512,245	1,640,825	1,639,639	1,617,736
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,070,874	1,512,245	1,640,825	1,639,639	1,617,736
Administered total	1,070,874	1,512,245	1,640,825	1,639,639	1,617,736
Departmental expenses					
Departmental appropriation	221,449	215,401	214,479	211,624	207,653
s 74 Retained revenue receipts (a)	16,385	10,203	10,203	10,203	10,203
Expenses not requiring appropriation in the Budget year (b)	17,102	21,662	22,503	22,442	22,421
Departmental total	254,936	247,266	247,185	244,269	240,277
Total expenses for Outcome 1	1,325,810	1,759,511	1,888,010	1,883,908	1,858,013
	2015–16	2016–17			
Average staffing level (number)	1,355	1,438			

(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 is to be used by entities to describe the results they plan to achieve with the resources provided for new programs, or materially changed existing programs resulting from decisions made since the 2016–17 Budget.

<p>Outcome 1—Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.</p>	
<p>Program 1.1—Employment services</p> <p>The Australian Government’s employment services system—jobactive—has four key objectives: help job seekers find and keep a job; help job seekers move from welfare to work; help job seekers meet their mutual obligations; and that jobactive organisations deliver quality services. The objectives of Program 1.1 contribute to Outcome 1 by helping job seekers move into employment.</p>	
<p>Purpose</p>	<p>Our role is to foster a productive and competitive labour market through employment policies and programs that increase workforce participation and facilitate jobs growth.^a</p>
<p>Delivery</p>	<p>jobactive services include:</p> <ul style="list-style-type: none"> • assisting job seekers to find and keep a job and ensuring employers are provided with job seekers who meet their business needs • Work for the Dole and the National Work Experience Programme provide job seekers with work-like experience and make a positive contribution to their local community • New Enterprise Incentive Scheme assists eligible job seekers to start and run a small business • Harvest Labour Services and the National Harvest Labour Information Service support the requirements of growers in the horticulture industry for harvest workers. <p>Transition to Work provides intensive assistance to young people who have disengaged from work and study.</p> <p>The Youth Employment Package delivers a Youth Jobs PaTH for young job seekers under 25 years to improve employment outcomes. This pathway has three elements:</p> <ul style="list-style-type: none"> • Prepare: Industry endorsed Employability Skills Training for up to six weeks to develop basic employability skills, including those required to identify and secure sustainable employment. • Trial: Up to 30,000 internship placements of four to 12 weeks will be offered each year to enable businesses and job seekers to trial their employment fit. • Hire: An enhanced Youth Bonus wage subsidy of up to \$10,000 for job seekers under 25 years with barriers to employment and up to \$6,500 for the most job-ready job seekers to support the employment of young people. <p>The Youth Employment Package also encourages entrepreneurship and self-employment including through expansion of the New Enterprise Incentive Scheme.</p> <p>In addition to jobactive, the Seasonal Worker Programme is designed to assist Australia’s closest regional neighbours. It helps Australian businesses to employ workers from participating Pacific Island countries and Timor-Leste when they cannot find enough local labour to satisfy seasonal demand in the agriculture and accommodation industries.</p>

Additional Estimates Statements – Department of Employment

Performance information		
Year	Performance criteria	Targets
2016–17	Job seekers find and keep a job ^b	<ul style="list-style-type: none"> • Count of job placements: 380,000, including 38,000 Indigenous placements • Proportion of job placements sustained to four weeks: <ul style="list-style-type: none"> - Overall job seekers: 55% - Indigenous job seekers: 55% • Proportion of job placements sustained to 12 weeks: <ul style="list-style-type: none"> - Overall job seekers: 45% - Indigenous job seekers: 45% • Proportion of job placements sustained to 26 weeks:^d <ul style="list-style-type: none"> - Overall job seekers: 25% - Indigenous job seekers: 25% • Proportion of job seekers employed 3 months following participation in employment services: <ul style="list-style-type: none"> - Stream A: 55% - Stream B: 35% - Stream C: 25% - Overall 45%
	Job seekers move from welfare to work	<ul style="list-style-type: none"> • Proportion of job seekers moving off income support, or with reduced reliance on income support, six months after participating in jobactive: 40%
	Young people move into work or education	<ul style="list-style-type: none"> • Proportion of placements sustained to a 12 week Employment or Hybrid Outcome,^e or a 26 week Education Outcome: 45% • Proportion of placements that are converted to Sustainability Outcomes^f: 25% • Proportion of Transition to Work participants moving off income support, with reduced reliance on income support, or onto Youth Allowance (student) 6 months after participation in the service^g: 28%
	Job seekers meet their mutual obligations	<ul style="list-style-type: none"> • Proportion of Work for the Dole participants reporting increased motivation to find a job: 75% • Proportion of jobactive appointments attended (for activity tested job seekers, excluding when job seeker had a valid reason for not attending): 90% • Proportion of job seekers (with Mutual Obligation requirements) actively looking for work: 95%

Additional Estimates Statements – Department of Employment

Performance information		
Year	Performance criteria	Targets
	jobactive organisations delivery quality services	<ul style="list-style-type: none"> • Proportion of employers satisfied with the assistance provided by a jobactive organisation: 80% • Proportion of jobactive organisations that meet the service delivery requirements: 80%
	Overall	<ul style="list-style-type: none"> • Cost per employment outcome: \$2,500^h
2017–18 and beyond	As per 2016–17	
Material changes to Program 1.1 resulting from the following measures:		
Nil		

- (a) The Department of Employment's purpose statement is published within the 2016–17 Department of Employment Corporate Plan
- (b) Indigenous targets included
- (c) Only job placements which are eligible for a paid four, 12 and 26 week outcome will be included in the respective sustainability measures.
- (d) The targets for the outcome conversion rate performance measures included in the 2015–16 PBS were based on data under the previous employment services program, Job Services Australia. The outcome conversion rates have been revised incorporating the first nine months of jobactive to produce more meaningful targets that better reflect the objectives of the program.
- (e) A Hybrid Outcome is 25 hours per week combining Employment and Education.
- (f) A Sustainability Outcome is 26 weeks of Employment, or 26 weeks combining Employment and Education for 25 hours per week. Only placements which are eligible for a Sustainability Outcome will be included in the sustainability measure.
- (g) Only participants receiving income support will be included in this measure.
- (h) Program costs take into account expenditure such as Employment Fund expenditure, service fees and paid outcomes. The number of employment outcomes is taken from the estimated number of job seekers who are employed three months following participation in the program. This target was incorrectly listed against the 'Job seekers move from welfare to work' performance criteria in the 2016–17 PBS.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

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: Facilitate jobs growth through policies that promote fair, productive and safe workplaces.					
	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual expenses	Revised estimated expenses	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Program 2.1: Employee Assistance					
Administered expenses					
General Employee Entitlements and Redundancy Scheme	115	-	-	-	-
Fair Entitlements Guarantee	2,639	12,033	11,546	11,693	11,852
Special appropriations					
<i>Coal Mining Industry (LSL) Act 1992</i>	144,931	154,618	154,618	154,618	154,618
<i>Fair Entitlements Guarantee Act 2012</i>	287,887	230,548	221,657	220,716	219,320
Administered total	435,572	397,199	387,821	387,027	385,790
Total expenses for Program 2.1	435,572	397,199	387,821	387,027	385,790
Program 2.2: Workplace Assistance					
Administered expenses					
International Labour Organization Subscription	10,301	11,478	12,127	11,939	12,029
Protected Action Ballots Scheme	1,635	1,600	1,600	1,600	1,600
Centre for Workplace Leadership	3,133	-	-	-	-
Administered total	15,069	13,078	13,727	13,539	13,629
Total expenses for Program 2.2	15,069	13,078	13,727	13,539	13,629

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

Outcome 2: Facilitate jobs growth through policies that promote fair, productive and safe workplaces.					
	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Program 2.3: Workers' Compensation Payments					
Administered expenses					
Comcare	7,727	6,104	6,017	5,986	5,986
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	9,854	31,717	34,537	30,827	32,077
<i>Safety, Rehabilitation & Compensation Act 1998</i>	68,957	33,539	33,409	32,127	30,291
Administered total	86,538	71,360	73,963	68,940	68,354
Total expenses for Program 2.3	86,538	71,360	73,963	68,940	68,354
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	25,550	31,215	31,290	31,218	31,467
Special appropriations	511,629	450,422	444,221	438,288	436,306
Administered total	537,179	481,637	475,511	469,506	467,773
Departmental expenses					
Departmental appropriation	60,629	70,972	72,639	71,861	71,084
s 74 Retained revenue receipts (a)	7,428	3,401	3,401	3,401	3,401
Expenses not requiring appropriation in the Budget year (b)	5,219	6,614	6,414	6,248	6,120
Departmental total	73,276	80,987	82,454	81,510	80,605
Total expenses for Outcome 2	610,455	562,624	557,965	551,016	548,378
Movement of administered funds between years (c)					
	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Outcome 2:					
Program 2.1: Employee Assistance	(2,930)	2,930	-	-	-
Total movement of administered funds	(2,930)	2,930	-	-	-
Average staffing level (number)					
	2015–16	2016–17			
	414	439			

- (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.
 (c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Section 3: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

The Department of Employment has no special accounts. For this reason Table 3.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from the new measures and variations as outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2015–16 financial year.

The financial statements do not reflect the impacts resulting from the Machinery of Government decision to transfer the shared services centre functions from the Education and Training and Employment Portfolios to the Finance Portfolio. The resulting service provision transfer between the Education and Training Portfolio and the Employment Portfolio is not being included in this publication. These impacts will be published in the 2017–18 Portfolio Budget Statements.

The ASL projections include the impacts of the ASL transferred between the Portfolios in relation to the Machinery of Government decision.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	203,275	210,320	218,117	216,382	215,282
Suppliers	101,847	89,863	83,065	81,167	77,519
Grants	300	-	-	-	-
Depreciation and amortisation	21,861	27,816	28,457	28,230	28,081
Finance costs	95	-	-	-	-
Write-down and impairment of assets	371	-	-	-	-
Losses from asset sales	463	-	-	-	-
Total expenses	328,212	327,999	329,639	325,779	320,882
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	23,813	13,604	13,604	13,604	13,604
Other revenue	460	460	460	460	460
Total own-source revenue	24,273	14,064	14,064	14,064	14,064
Gains					
Other	3,752	-	-	-	-
Total gains	3,752	-	-	-	-
Total own-source income	28,025	14,064	14,064	14,064	14,064
Net cost of (contribution by) services	(300,187)	(313,935)	(315,575)	(311,715)	(306,818)
Revenue from Government	280,305	286,119	287,118	283,485	278,737
Surplus/(deficit) attributable to the Australian Government	(19,882)	(27,816)	(28,457)	(28,230)	(28,081)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	6,876	-	-	-	-
Total other comprehensive income	6,876	-	-	-	-
Total comprehensive income/(loss)	(13,006)	(27,816)	(28,457)	(28,230)	(28,081)
Total comprehensive income/(loss) attributable to the Australian Government	(13,006)	(27,816)	(28,457)	(28,230)	(28,081)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Changes in asset revaluation surplus	6,876	-	-	-	-
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	1,979	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	21,861	27,816	28,457	28,230	28,081
Total comprehensive income/(loss)—as per the Comprehensive Income Statement	(13,006)	(27,816)	(28,457)	(28,230)	(28,081)

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,876	4,130	4,130	4,130	4,130
Trade and other receivables	126,871	122,606	121,760	120,543	118,177
Other financial assets	1,764	1,764	1,764	1,764	1,764
Total financial assets	132,511	128,500	127,654	126,437	124,071
Non-financial assets					
Leasehold improvements	23,274	23,163	24,327	23,764	23,314
Property, plant and equipment	13,714	13,744	14,535	15,155	15,651
Intangibles	88,511	98,219	94,494	92,753	91,165
Other non-financial assets	9,635	9,636	9,636	9,636	9,636
Total non-financial assets	135,134	144,762	142,992	141,308	139,766
Assets held for sale	-	-	-	-	-
Total assets	267,645	273,262	270,646	267,745	263,837
LIABILITIES					
Payables					
Suppliers	17,879	18,660	19,497	19,937	19,971
Other payables	32,959	29,176	26,925	24,592	22,174
Total payables	50,838	47,836	46,422	44,529	42,145
Provisions					
Employee provisions	67,329	67,128	67,864	68,641	68,760
Other provisions	2,397	1,590	1,422	1,321	1,220
Total provisions	69,726	68,718	69,286	69,962	69,980
Total liabilities	120,564	116,554	115,708	114,491	112,125
Net assets	147,081	156,708	154,938	153,254	151,712
EQUITY*					
Parent entity interest					
Contributed equity	194,301	231,744	258,431	284,977	311,516
Reserves	10,252	10,252	10,252	10,252	10,252
Retained surplus/(accumulated deficit)	(57,472)	(85,288)	(113,745)	(141,975)	(170,056)
Total parent entity interest	147,081	156,708	154,938	153,254	151,712
Total Equity	147,081	156,708	154,938	153,254	151,712

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

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget Year 2016–17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016				
Balance carried forward from previous period	(57,472)	10,252	194,301	147,081
Adjustment for changes in accounting policies	-	-	-	-
Adjusted opening balance	(57,472)	10,252	194,301	147,081
Comprehensive income				
Other comprehensive income	-	-	-	-
Surplus/(deficit) for the period	(27,816)	-	-	(27,816)
Total comprehensive income	(27,816)	-	-	(27,816)
of which:				
Attributable to the Australian Government	(27,816)	-	-	(27,816)
Transactions with owners				
Contributions by owners				
Equity Injection—Appropriation	-	-	7,316	7,316
Departmental Capital Budget (DCB)	-	-	30,127	30,127
Sub-total transactions with owners	-	-	37,443	37,443
Transfers between equity components	-	-	-	-
Estimated closing balance as at 30 June 2017	(85,288)	10,252	231,744	156,708
Less: non-controlling interests	-	-	-	-
Closing balance attributable to the Australian Government	(85,288)	10,252	231,744	156,708

Prepared on Australian Accounting Standards basis

Additional Estimates Statements – Department of Employment

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	301,641	292,282	287,149	283,886	280,288
Sale of goods and rendering of services	24,465	13,604	13,604	13,604	13,604
Net GST received	13,571	9,517	9,215	9,026	8,661
Other	3	-	-	-	-
Total cash received	339,680	315,403	309,968	306,516	302,553
Cash used					
Employees	202,642	210,473	217,239	215,544	215,188
Suppliers	114,271	90,176	80,347	78,275	74,691
s74 Retained Revenue Receipts transferred to OPA	24,286	11,683	12,382	12,697	12,674
Grants	300	-	-	-	-
Total cash used	341,499	312,332	309,968	306,516	302,553
Net cash from/(used by) operating activities	(1,819)	3,071	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	23	-	-	-	-
Total cash received	23	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	42,452	37,443	26,687	26,546	26,539
Total cash used	42,452	37,443	26,687	26,546	26,539
Net cash from/(used by) investing activities	(42,429)	(37,443)	(26,687)	(26,546)	(26,539)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	41,803	34,626	26,687	26,546	26,539
Total cash received	41,803	34,626	26,687	26,546	26,539
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash used by financing activities	41,803	34,626	26,687	26,546	26,539
Net increase/(decrease) in cash held	(2,445)	254	-	-	-
Cash and cash equivalents at the beginning of the reporting period	6,321	3,876	4,130	4,130	4,130
Cash and cash equivalents at the end of the reporting period	3,876	4,130	4,130	4,130	4,130

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 (DCB)	29,231	27,310	26,687	26,546	26,539
Equity injections—Act No. 2	12,572	7,316	-	-	-
Total new capital appropriations	41,803	34,626	26,687	26,546	26,539
Provided for:					
<i>Purchase of non-financial assets</i>	41,803	34,626	26,687	26,546	26,539
Total Items	41,803	34,626	26,687	26,546	26,539
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	12,572	7,316	-	-	-
Funded by capital appropriation—DCB (b)	29,880	30,127	26,687	26,546	26,539
TOTAL AMOUNT SPENT	42,452	37,443	26,687	26,546	26,539
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	42,452	37,443	26,687	26,546	26,539
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	42,452	37,443	26,687	26,546	26,539

(a) Includes both current and prior Bill No. 4 and prior Act No. 2 4/6 appropriations and special capital appropriations.

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

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.7: Statement of asset movement (Budget Year 2016–17)

	Leasehold improvements \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2016				
Gross book value	23,594	14,579	116,957	155,130
Accumulated depreciation/amortisation and impairment	(320)	(865)	(28,446)	(29,631)
Opening net book balance	23,274	13,714	88,511	125,499
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity(a)	4,709	3,785	28,949	37,443
Total additions	4,709	3,785	28,949	37,443
Other movements				
Depreciation/amortisation expense	(4,820)	(3,755)	(19,241)	(27,816)
Total other movements	(4,820)	(3,755)	(19,241)	(27,816)
As at 30 June 2017				
Gross book value	28,303	18,364	145,906	192,573
Accumulated depreciation/amortisation and impairment	(5,140)	(4,620)	(47,687)	(57,447)
Closing net book balance	23,163	13,744	98,219	135,126

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No. 2)* and Bill (No. 4) 2016–17, including CDABs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,004,221	1,263,629	1,391,221	1,384,758	1,377,405
Subsidies	165,165	305,748	289,118	306,065	296,208
Personal benefits	337,814	321,008	319,813	320,591	320,101
Grants	90,833	103,497	116,184	97,731	91,795
Write-down and impairment of assets	2,293	-	-	-	-
Payments to corporate entities	7,727	-	-	-	-
Total expenses administered on behalf of Government	1,608,053	1,993,882	2,116,336	2,109,145	2,085,509
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	144,931	154,618	154,618	154,618	154,618
Total taxation revenue	144,931	154,618	154,618	154,618	154,618
Non-taxation revenue					
Interest	29	-	-	-	-
Recoveries	70,529	39,386	70,612	74,126	76,100
Other revenue	25,237	6,753	6,753	6,753	6,753
Total non-taxation revenue	95,795	46,139	77,365	80,879	82,853
Total own-source revenue administered on behalf of Government	240,726	200,757	231,983	235,497	237,471
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total own-source income administered on behalf of Government	240,726	200,757	231,983	235,497	237,471
Net cost of/(contribution by) services	1,367,327	1,793,125	1,884,353	1,873,648	1,848,038
Surplus/(deficit) before income tax	(1,367,327)	(1,793,125)	(1,884,353)	(1,873,648)	(1,848,038)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(1,367,327)	(1,793,125)	(1,884,353)	(1,873,648)	(1,848,038)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	16,239	-	-	-	-
Total other comprehensive income	16,239	-	-	-	-
Total comprehensive income (loss)	(1,351,088)	(1,793,125)	(1,884,353)	(1,873,648)	(1,848,038)

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4	-	-	-	-
Taxation receivables	11,963	11,963	11,963	11,963	11,963
Trade and other receivables	30,415	30,415	30,415	30,415	30,415
Other investments	240,897	240,897	240,897	240,897	240,897
Total financial assets	283,279	283,275	283,275	283,275	283,275
Non-financial assets					
Other non-financial assets	5,321	6,157	5,970	5,970	6,059
Total non-financial assets	5,321	6,157	5,970	5,970	6,059
Assets held for sale	-	-	-	-	-
Total assets administered on behalf of Government	288,600	289,432	289,245	289,245	289,334
LIABILITIES					
Payables					
Suppliers	60,980	60,980	60,980	60,980	60,980
Subsidies	24,135	24,135	24,135	24,135	24,135
Personal benefits	2,753	2,754	2,754	2,754	2,754
Grants	2,168	2,168	2,168	2,168	2,168
Other payables	2,810,289	2,794,505	2,783,326	2,772,426	2,732,685
Total payables	2,900,325	2,884,542	2,873,363	2,862,463	2,822,722
Total liabilities administered on behalf of Government	2,900,325	2,884,542	2,873,363	2,862,463	2,822,722
Net assets/(liabilities)	(2,611,725)	(2,595,110)	(2,584,118)	(2,573,218)	(2,533,388)

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	29	-	-	-	-
Levies	146,970	154,618	154,618	154,618	154,618
Net GST received	105,330	132,941	137,578	137,496	138,430
Other	95,859	46,139	77,365	80,879	82,853
Total cash received	348,188	333,698	369,561	372,993	375,901
Cash used					
Grants	73,662	97,393	110,167	91,745	85,809
Subsidies paid	193,603	305,748	289,118	306,065	296,208
Personal benefits	357,863	321,008	319,813	320,591	320,101
Suppliers	1,153,568	1,397,406	1,528,612	1,522,254	1,515,924
Payments to corporate entities	7,727	6,104	6,017	5,986	5,986
Total cash used	1,786,423	2,127,659	2,253,727	2,246,641	2,224,028
Net cash from/(used by) operating activities	(1,438,235)	(1,793,961)	(1,884,166)	(1,873,648)	(1,848,127)
Net increase/(decrease) in cash held	(1,438,235)	(1,793,961)	(1,884,166)	(1,873,648)	(1,848,127)
Cash and cash equivalents at beginning of reporting period	104	4	-	-	-
Cash from Official Public Account for:					
- Appropriations	1,606,257	1,994,744	2,116,179	2,109,175	2,085,628
- GST appropriations	106,756	132,941	137,578	137,496	138,430
Total cash from Official Public Account	1,713,013	2,127,685	2,253,757	2,246,671	2,224,058
Cash to Official Public Account for:					
- Appropriations	(175,649)	(200,787)	(232,013)	(235,527)	(237,501)
- GST appropriations	(99,229)	(132,941)	(137,578)	(137,496)	(138,430)
Total cash to Official Public Account	(274,878)	(333,728)	(369,591)	(373,023)	(375,931)
Cash and cash equivalents at end of reporting period	4	-	-	-	-

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Employment

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

The Department of Employment has no administered capital purchases to report. For this reason, Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2016–17 Budget year)

The Department of Employment has no administered asset movements to report. For this reason Table 3.12 is not presented.

FAIR WORK COMMISSION

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FAIR WORK COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Fair Work Commission was established by the *Fair Work Act 2009* (FW Act). The Commission is the independent national workplace relations tribunal responsible for administering provisions of the FW Act.

A full outline of the Fair Work Commission's strategic direction can be found in the 2016–17 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Fair Work Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016–17 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Fair Work Commission resource statement—Additional Estimates for 2016–17 as at Additional Estimates February 2017

	<i>Actual available appropriation</i> 2015–16 \$'000	<i>Estimate as at Budget</i> 2016–17 \$'000	<i>Proposed Additional Estimates</i> 2016–17 \$'000	<i>Total estimate at Additional Estimates</i> 2016–17 \$'000
Departmental				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	39,708	30,789	-	30,789
Departmental appropriation	79,550	76,070	4,256	80,326
s 74 retained revenue receipts (b)	2,429	2,429	-	2,429
Departmental capital budget (c)	2,418	2,409	-	2,409
Annual appropriations—other services—non-operating (d)				
Equity injection	-	150	-	150
<i>Total departmental annual appropriations</i>	<i>124,105</i>	<i>111,847</i>	<i>4,256</i>	<i>116,103</i>
Total departmental resourcing	124,105	111,847	4,256	116,103
<i>Total administered special appropriations (e)</i>	<i>500</i>	<i>500</i>	<i>-</i>	<i>500</i>
Total administered resourcing	500	500	-	500
Total resourcing for Fair Work Commission	124,605	112,347	4,256	116,603
			<i>Actual</i> 2015–16	2016–17
Average staffing level (number)			344	334

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

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

- (a) *Appropriation Act (No. 1) 2016–17* and *Appropriation Bill (No. 3) 2016–17*
- (b) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No.1)* and form part of ordinary annual services items. Please refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) *Appropriation Act (No. 2) 2016–17*.
- (e) 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 accounts, see Table 3.1.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2016–17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2016–17 measures since Budget

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Expense measures					
Royal Commission into Trade Union Governance and Corruption — funding for investigations	1.1				
Administered expenses		-	-	-	-
Departmental expenses		4,263	5,130	4,449	2,245
Total		4,263	5,130	4,449	2,245
Total expense measures					
Administered		-	-	-	-
Departmental		4,263	5,130	4,449	2,245
Total		4,263	5,130	4,449	2,245

Prepared on a Government Financial Statistics (fiscal) basis

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Fair Work Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2016–17 Budget in *Appropriation Bill No. 3*.

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measures					
Royal Commission into Trade Union Governance and Corruption — funding for investigations	1.1	4,263	5,130	4,449	2,245
Changes in Parameters					
(net decrease)	1.1	-	(330)	(438)	(614)
Application of Efficiency Dividend					
(net decrease)	1.1	-	(1,169)	(1,973)	(2,436)
Other Variations					
(net decrease)	1.1	(7)	(10)	(10)	(10)
Net impact on appropriations for Outcome 1 (departmental)		4,256	3,621	2,028	(815)
Total net impact on appropriations for Outcome 1		4,256	3,621	2,028	(815)
Total Decisions taken but not yet announced for all Outcomes		-	-	-	-

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the Fair Work Commission through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programmes					
Outcome 1—					
Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.	81,968	78,479	82,735	4,256	-
Total departmental	81,968	78,479	82,735	4,256	-
Total administered and departmental	81,968	78,479	82,735	4,256	-

Section 2: Revisions to outcomes and planned performance

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Simple, fair and flexible workplaces relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.

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: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.					
	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wage setting, orders and approval of agreements.					
Departmental expenses					
Departmental appropriation	79,550	80,326	80,775	80,630	80,317
Section 74 Retained revenue receipts (a)	2,813	2,429	2,100	1,800	1,800
Expenses not requiring appropriation in the Budget year (b)	3,017	2,829	2,829	2,829	2,829
Departmental total	85,380	85,584	85,704	85,259	84,946
Total expenses for program 1.1	85,380	85,584	85,704	85,259	84,946
Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.					
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	79,550	80,326	80,775	80,630	80,317
Section 74 Retained revenue receipts (a)	2,813	2,429	2,100	1,800	1,800
Expenses not requiring appropriation in the Budget year (b)	3,017	2,829	2,829	2,829	2,829
Departmental total	85,380	85,584	85,704	85,259	84,946
Total expenses for Outcome 1	85,380	85,584	85,704	85,259	84,946
	2015–16	2016–17			
Average staffing level (number)	344	334			

(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.

Section 3: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

The Fair Work Commission has no special accounts. For this reason Table 3.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from the new measures and variations as outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2015–16 financial year.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June.

	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual \$'000	Revised budget \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
EXPENSES					
Employee benefits	52,104	51,633	51,667	51,655	52,718
Suppliers	30,521	31,220	31,306	30,873	29,461
Depreciation and amortisation	3,017	2,829	2,829	2,829	2,829
Other	8	-	-	-	-
Total expenses	85,650	85,682	85,802	85,357	85,008
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,813	2,429	2,100	1,800	1,800
Total own-source revenue	2,813	2,429	2,100	1,800	1,800
Gains					
Other	59	98	98	98	62
Total gains	59	98	98	98	62
Total own-source income	2,872	2,527	2,198	1,898	1,862
Net cost of (contribution by) services	(82,778)	(83,155)	(83,604)	(83,459)	(83,146)
Revenue from Government	79,550	80,326	80,775	80,630	80,317
Surplus/(deficit) attributable to the Australian Government	(3,228)	(2,829)	(2,829)	(2,829)	(2,829)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(3,228)	(2,829)	(2,829)	(2,829)	(2,829)
Total comprehensive income/(loss) attributable to the Australian Government	(3,228)	(2,829)	(2,829)	(2,829)	(2,829)
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	(211)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	3,017	2,829	2,829	2,829	2,829
Total comprehensive income/(loss) - as per the Comprehensive Income Statement	(3,228)	(2,829)	(2,829)	(2,829)	(2,829)

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Act No. 1 or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Act No. 1 or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	789	789	789	789	789
Trade and other receivables	35,136	34,199	34,236	34,273	34,304
Total financial assets	35,925	34,988	35,025	35,062	35,093
Non-financial assets					
Land and buildings	17,647	16,683	16,163	15,706	15,371
Property, plant and equipment	5,468	4,468	3,645	2,651	1,087
Intangibles	1,186	3,880	4,774	5,768	7,212
Other non-financial assets	4,538	4,538	4,538	4,538	4,538
Total non-financial assets	28,839	29,569	29,120	28,663	28,208
Assets held for sale	-	-	-	-	-
Total assets	64,764	64,557	64,145	63,725	63,301
LIABILITIES					
Payables					
Suppliers	1,130	1,130	1,130	1,130	1,130
Other payables	6,502	6,502	6,502	6,502	6,502
Total payables	7,632	7,632	7,632	7,632	7,632
Provisions					
Employee provisions	17,627	17,690	17,727	17,764	17,795
Other provisions	89	89	89	89	89
Total provisions	17,716	17,779	17,816	17,853	17,884
Total liabilities	25,348	25,411	25,448	25,485	25,516
Net assets	39,416	39,146	38,697	38,240	37,785
EQUITY*					
Parent entity interest					
Contributed equity	43,592	46,151	48,531	50,903	53,277
Reserves	262	262	262	262	262
Retained surplus/(accumulated deficit)	(4,438)	(7,267)	(10,096)	(12,925)	(15,754)
Total parent entity interest	39,416	39,146	38,697	38,240	37,785
Total Equity	39,416	39,146	38,697	38,240	37,785

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

Prepared on Australian Accounting Standards basis.

**Table 3.4: Departmental statement of changes in equity—summary of movement
(Budget Year 2016–17)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016					
Balance carried forward from previous period	(4,438)	262	-	43,592	39,416
Adjusted opening balance	(4,438)	262	-	43,592	39,416
Comprehensive income					
Surplus/(deficit) for the period	(2,829)	-	-	-	(2,829)
Total comprehensive income	(2,829)	-	-	-	(2,829)
of which:					
Attributable to the Australian Government	(2,829)	-	-	-	(2,829)
Transactions with owners					
Contributions by owners					
Equity Injection	-	-	-	150	150
Departmental Capital Budget (DCB)	-	-	-	2,409	2,409
Sub-total transactions with owners	-	-	-	2,559	2,559
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2017	(7,267)	262	-	46,151	39,146
Less: non-controlling interests	-	-	-	-	-
Closing balance attributable to the Australian Government	(7,267)	262	-	46,151	39,146

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	85,043	81,263	80,738	80,593	80,286
Other	5,016	2,429	2,100	1,800	1,800
Total cash received	90,059	83,692	82,838	82,393	82,086
Cash used					
Employees	54,650	51,570	51,630	51,618	52,687
Suppliers	33,841	31,122	31,208	30,775	29,399
Total cash used	88,491	82,692	82,838	82,393	82,086
Net cash from/(used by) operating activities	1,568	1,000	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	1,177	3,559	2,380	2,372	2,374
Total cash used	1,177	3,559	2,380	2,372	2,374
Net cash from/(used by) investing activities	(1,177)	(3,559)	(2,380)	(2,372)	(2,374)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,418	2,559	2,380	2,372	2,374
Total cash received	2,418	2,559	2,380	2,372	2,374
Cash used					
Other	(2,613)	-	-	-	-
Total cash used	(2,613)	-	-	-	-
Net cash used by financing activities	(195)	2,559	2,380	2,372	2,374
Net increase/(decrease) in cash held	196	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	593	789	789	789	789
Cash and cash equivalents at the end of the reporting period	789	789	789	789	789

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 (DCB)	2,418	2,409	2,380	2,372	2,374
Equity injections—Act No. 2	-	150	-	-	-
Total new capital appropriations	2,418	2,559	2,380	2,372	2,374
Provided for:					
<i>Purchase of non-financial assets</i>	2,418	2,559	2,380	2,372	2,374
Total Items	2,418	2,559	2,380	2,372	2,374
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations(a)	-	150	-	-	-
Funded by capital appropriation—DCB(b)	1,443	3,409	2,380	2,372	2,374
TOTAL AMOUNT SPENT	1,443	3,559	2,380	2,372	2,374
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,443	3,559	2,380	2,372	2,374
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	1,443	3,559	2,380	2,372	2,374

(a) Includes both current and prior Bill No. 4 and prior Act No. 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).

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2016–17 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2016				
Gross book value	18,860	7,054	3,697	29,611
Accumulated depreciation/amortisation and impairment	(1,213)	(1,586)	(2,511)	(5,310)
Opening net book balance	17,647	5,468	1,186	24,301
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity(a)	269	1,290	2,000	3,559
Total additions	269	1,290	2,000	3,559
Other movements				
Depreciation/amortisation expense	(1,233)	(2,290)	694	(2,829)
Total other movements	(1,233)	(2,290)	694	(2,829)
As at 30 June 2017				
Gross book value	19,129	8,344	5,697	33,170
Accumulated depreciation/amortisation and impairment	(2,446)	(3,876)	(1,817)	(8,139)
Closing net book balance	16,683	4,468	3,880	25,031

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Act (No.2) 2016-17 and Bill (No.4) 2016–17, including CDABs.

Prepared on Australian Accounting Standards basis

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other expenses	-	-	-	-	-
Total expenses administered on behalf of Government	-	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue	-	-	-	-	-
Non-taxation revenue					
Other revenue	681	578	578	578	578
Total non-taxation revenue	681	578	578	578	578
Total own-source revenue administered on behalf of Government	681	578	578	578	578
Total own-source income administered on behalf of Government	681	578	578	578	578
Net cost of/(contribution by) services	(681)	(578)	(578)	(578)	(578)
Surplus/(deficit) before income tax	681	578	578	578	578
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	681	578	578	578	578
Total comprehensive income (loss)	681	578	578	578	578

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

The Fair Work Commission has no budgeted assets or liabilities. For this reason Table 3.9 is not presented.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	681	578	578	578	578
Total cash received	681	578	578	578	578
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) operating activities	681	578	578	578	578
Net increase/(decrease) in cash held	681	578	578	578	578
Cash to Official Public Account for:					
- other	(681)	(578)	(578)	(578)	(578)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

The Fair Work Commission has no administered capital budget. For this reason Table 3.11 is not presented.

Table 3.1: Schedule of administered asset movements (2016–17 Budget Year)

The Fair Work Commission has no administered asset movements. For this reason Table 3.12 is not presented.

FAIR WORK OMBUDSMAN

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FAIR WORK OMBUDSMAN

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Fair Work Ombudsman is an independent statutory office created by the *Fair Work Act 2009* on 1 July 2009. It promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws.

A full outline of the Fair Work Ombudsman's strategic direction can be found in the 2016–17 Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Fair Work Ombudsman at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2016–17 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Fair Work Ombudsman resource statement—Additional Estimates for 2016–17 as at Additional Estimates February 2017

	<i>Actual available appropriation</i> 2015–16 \$'000	<i>Estimate as at Budget</i> 2016–17 \$'000	<i>Proposed Additional Estimates</i> 2016–17 \$'000	<i>Total estimate at Additional Estimates</i> 2016–17 \$'000
Departmental				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available (b)	65,685	63,658	-	63,658
Departmental appropriation	107,995	103,987	6,181	110,168
s 74 retained revenue receipts (c)	10,405	1,550	-	1,550
Departmental capital budget (d)	9,811	6,849	-	6,849
Annual appropriations—other services—non-operating (e)				
Equity injection	-	150	-	150
<i>Total departmental annual appropriations</i>	<i>193,896</i>	<i>176,194</i>	<i>6,181</i>	<i>182,375</i>
<i>Total departmental special appropriations (f)</i>	<i>225</i>	<i>250</i>	<i>-</i>	<i>250</i>
Total departmental resourcing	194,121	176,444	6,181	182,625
Total resourcing for Fair Work Ombudsman	194,121	176,444	6,181	182,625
			<i>Actual</i> 2015–16	2016–17
Average staffing level (number)			704	708

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

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

- (a) *Appropriation Act (No. 1) 2016–17* and *Appropriation Bill (No. 3) 2016–17*
- (b) Excludes \$0.091m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in *Appropriation Act (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 Act (No. 2) 2016–17*.
- (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 accounts, see Table 3.1.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2016–17 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity 2016–17 measures since Budget

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Expense measures					
Increased Protection of Vulnerable Workers	1.1				
Departmental expenses(a)		4,681	5,096	5,126	5,161
Total		4,681	5,096	5,126	5,161
Working Holiday Makers—employer registration and compliance	1.1				
Departmental expenses(b)		1,500	1,500	1,500	1,500
Total		1,500	1,500	1,500	1,500
Total expense measures					
Departmental		6,181	6,596	6,626	6,661
Total		6,181	6,596	6,626	6,661

Prepared on a Government Financial Statistics (fiscal) basis.

- (a) This measure was first published in the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO)
- (b) The lead entity for this measure is Tourism Australia. The full measure description and package details appear in MYEFO under the Foreign Affairs and Trade portfolio.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Fair Work Ombudsman at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2016–17 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2016–17 Budget

	Program impacted	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Working Holiday Makers— employer registration and compliance	1.1	1,500	1,500	1,500	1,500
Increased Protection of Vulnerable Workers	1.1	4,681	5,096	5,126	5,161
Changes in parameters (net decrease)					
	1.1	-	(531)	(640)	(852)
Net impact on appropriations for Outcome 1 (departmental)		6,181	6,065	5,986	5,809
Total net impact on appropriations for Outcome 1		6,181	6,065	5,986	5,809

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the Additional Estimates sought for the Fair Work Ombudsman through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2016–17

	2015–16 Available \$'000	2016–17 Budget \$'000	2016–17 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 —Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement	117,806	110,836	117,017	6,181	-
Total departmental	117,806	110,836	117,017	6,181	-

Section 2: Revisions to outcomes and planned performance

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 Fair Work Ombudsman 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					
	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual expenses \$'000	Revised estimated expenses \$'000	Forward estimate \$'000	Forward estimate \$'000	Forward estimate \$'000
Program 1.1: Education Services and Compliance Activities					
Departmental expenses					
Departmental appropriations	107,995	110,168	108,794	108,286	108,113
Section 74 Retained revenue receipts (a)	4,200	1,550	1,190	1,000	580
Expenses not requiring appropriation in the Budget year (b)	14,132	7,102	8,069	7,982	9,150
Departmental total	126,327	118,820	118,053	117,268	117,843
Total expenses for Program 1.1	126,327	118,820	118,053	117,268	117,843
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriations	107,995	110,168	108,794	108,286	108,113
Section 74 Retained revenue receipts (a)	4,200	1,550	1,190	1,000	580
Expenses not requiring appropriation in the Budget year (b)	14,132	7,102	8,069	7,982	9,150
Departmental total	126,327	118,820	118,053	117,268	117,843
Total expenses for Outcome 1	126,327	118,820	118,053	117,268	117,843
	2015–16	2016–17			
Average staffing level (number)	704	708			

(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.

Section 3: Special account flows and budgeted financial Statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

The Fair Work Ombudsman has no special accounts. For this reason Table 3.1 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to include additional funding received a part of the two new measures shown in Table 1.2 and Table 1.3. These measures relate to the Government's commitment to provide increased protection for vulnerable workers and the Working Holiday Makers package.

3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES					
Employee benefits	75,109	76,282	77,147	76,729	77,161
Suppliers	35,391	35,536	32,937	32,657	31,632
Grants	1,849	-	-	-	-
Depreciation and amortisation	13,924	7,002	7,969	7,882	9,050
Losses from asset sales	54	-	-	-	-
Total expenses	126,327	118,820	118,053	117,268	117,843
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,069	1,050	690	500	80
Other revenue	1,131	500	500	500	500
Total own-source revenue	4,200	1,550	1,190	1,000	580
Gains					
Other	369	100	100	100	100
Total gains	369	100	100	100	100
Total own-source income	4,569	1,650	1,290	1,100	680
Net cost of (contribution by) services	(121,758)	(117,170)	(116,763)	(116,168)	(117,163)
Revenue from Government	107,995	110,168	108,794	108,286	108,113
Surplus/(deficit) attributable to the Australian Government	(13,763)	(7,002)	(7,969)	(7,882)	(9,050)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(13,763)	(7,002)	(7,969)	(7,882)	(9,050)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	161	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations(a)	13,924	7,002	7,969	7,882	9,050
Total comprehensive income/(loss)—as per the Comprehensive Income Statement	(13,763)	(7,002)	(7,969)	(7,882)	(9,050)

(a) From 2010–11, the Government introduced net cash appropriation arrangements where *Appropriation Act No. 1* or Bill No. 3 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through *Appropriation Act No. 1* or Bill No. 3 equity appropriations. For information regarding DCBs, please refer to Table 3.6 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,142	2,142	2,142	2,142	2,142
Trade and other receivables	62,487	60,702	60,777	60,356	60,356
Total financial assets	64,629	62,844	62,919	62,498	62,498
Non-financial assets					
Land and buildings	13,161	14,461	13,652	14,589	13,489
Property, plant and equipment	2,410	3,525	2,780	2,255	3,299
Intangibles	13,170	12,261	10,649	8,987	6,203
Other non-financial assets	974	974	974	974	974
Total non-financial assets	29,715	31,221	28,055	26,805	23,965
Assets held for sale	-	-	-	-	-
Total assets	94,344	94,065	90,974	89,303	86,463
LIABILITIES					
Payables					
Suppliers	15,526	16,525	16,000	16,000	16,000
Total payables	15,526	16,525	16,000	16,000	16,000
Provisions					
Employee provisions	22,111	21,836	21,961	21,961	21,961
Other provisions	8,160	7,160	7,160	7,160	7,160
Total provisions	30,271	28,996	29,121	29,121	29,121
Total liabilities	45,797	45,521	45,121	45,121	45,121
Net assets	48,547	48,544	45,853	44,182	41,342
EQUITY*					
Parent entity interest					
Contributed equity	91,385	98,384	103,662	109,873	116,083
Reserves	5,776	5,776	5,776	5,776	5,776
Retained surplus/(accumulated deficit)	(48,614)	(55,616)	(63,585)	(71,467)	(80,517)
Total parent entity interest	48,547	48,544	45,853	44,182	41,342
Total Equity	48,547	48,544	45,853	44,182	41,342

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

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget Year 2016–17)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016					
Balance carried forward from previous period	(48,614)	5,776	-	91,385	48,547
Adjusted opening balance	(48,614)	5,776	-	91,385	48,547
Comprehensive income					
Surplus/(deficit) for the period	(7,002)	-	-	-	(7,002)
Total comprehensive income	(7,002)	-	-	-	(7,002)
of which:					
Attributable to the Australian Government	(7,002)	-	-	-	(7,002)
Transactions with owners					
Contributions by owners					
Equity Injection—Appropriation	-	-	-	150	150
Departmental Capital Budget (DCB)	-	-	-	6,849	6,849
Sub-total transactions with owners	-	-	-	6,999	6,999
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2017	(55,616)	5,776	-	98,384	48,544
Less: non-controlling interests	-	-	-	-	-
Closing balance attributable to the Australian Government	(55,616)	5,776	-	98,384	48,544

Prepared on Australian Accounting Standards basis -

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	109,191	111,953	108,719	108,707	108,113
Sale of goods and rendering of services	2,839	1,050	690	500	80
Net GST received	277	-	-	-	-
Other	1,387	500	500	500	500
Total cash received	113,694	113,503	109,909	109,707	108,693
Cash used					
Employees	74,445	76,557	77,022	76,729	77,161
Suppliers	29,211	34,437	33,362	32,557	31,532
Other	4,408	1,000	-	-	-
Total cash used	108,064	111,994	110,384	109,286	108,693
Net cash from/(used by) operating activities	5,630	1,509	(475)	421	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	16,564	8,508	4,803	6,632	6,210
Total cash used	16,564	8,508	4,803	6,632	6,210
Net cash from/(used by) investing activities	(16,564)	(8,508)	(4,803)	(6,632)	(6,210)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,811	6,999	5,278	6,211	6,210
Other	292	-	-	-	-
Total cash received	10,103	6,999	5,278	6,211	6,210
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash used by financing activities	10,103	6,999	5,278	6,211	6,210
Net increase/(decrease) in cash held	(831)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,973	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 3.6: Departmental capital budget statement (for the period ended 30 June)

	2015–16	2016–17	2017–18	2018–19	2019–20
	Actual	Revised	Forward	Forward	Forward
	\$'000	budget	estimate	estimate	estimate
		\$'000	\$'000	\$'000	\$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 (DCB)	9,811	6,849	5,278	6,211	6,210
Equity injections—Act No. 2	-	150	-	-	-
Total new capital appropriations	9,811	6,999	5,278	6,211	6,210
Provided for:					
<i>Purchase of non-financial assets</i>	9,811	6,999	5,278	6,211	6,210
Total Items	9,811	6,999	5,278	6,211	6,210
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	150	-	-	-
Funded by capital appropriation—DCB (b)	5,442	6,358	4,803	5,632	6,210
Funded internally from departmental resources (c)	10,830	2,000	-	1,000	-
TOTAL AMOUNT SPENT	16,272	8,508	4,803	6,632	6,210
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	16,272	8,508	4,803	6,632	6,210
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	16,272	8,508	4,803	6,632	6,210

(a) Includes both current and prior Bill No. 4 and prior Act No. 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 No. 3 and prior year act No. 1, 3/5 appropriations (excluding amounts from the DCB);
- donations and contributions;
- gifts;
- internally developed assets;
- s74 Retained revenue receipts;
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (Budget Year 2016–17)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2016				
Gross book value	26,495	4,515	31,337	62,347
Accumulated depreciation/amortisation and impairment	(13,334)	(2,105)	(18,167)	(33,606)
Opening net book balance	13,161	2,410	13,170	28,741
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity(a)	-	-	150	150
By purchase—appropriation ordinary annual services(b)	3,828	1,987	2,543	8,358
Total additions	3,828	1,987	2,693	8,508
Other movements				
Depreciation/amortisation expense	(2,528)	(872)	(3,602)	(7,002)
Total other movements	(2,528)	(872)	(3,602)	(7,002)
As at 30 June 2017				
Gross book value	30,323	6,502	34,030	70,855
Accumulated depreciation/amortisation and impairment	(15,862)	(2,977)	(21,769)	(40,608)
Closing net book balance	14,461	3,525	12,261	30,247

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2016–17* and Bill (No.4) 2016–17, including CDABs.

(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2016–17* and Bill (No.3) 2016–17 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	622	-	-	-	-
Total expenses administered on behalf of Government	622	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	3,079	300	300	300	300
Total non-taxation revenue	3,079	300	300	300	300
Total own-source revenue administered on behalf of Government	3,079	300	300	300	300
Total own-source income administered on behalf of Government	3,079	300	300	300	300
Total comprehensive income (loss)	2,457	300	300	300	300

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	2,364	2,364	2,364	2,364	2,364
Other financial assets	429	429	429	429	429
Total financial assets	2,793	2,793	2,793	2,793	2,793
Total assets administered on behalf of Government	2,793	2,793	2,793	2,793	2,793
LIABILITIES					
Payables					
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-
Net assets/(liabilities)	2,793	2,793	2,793	2,793	2,793

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2015–16 Actual \$'000	2016–17 Revised budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,502	550	575	550	550
Total cash received	1,502	550	575	550	550
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) operating activities	1,502	550	575	550	550
Net increase/(decrease) in cash held	1,502	550	575	550	550
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	-	-	-	-	-
Total cash from Official Public Account	-	-	-	-	-
Cash to Official Public Account for:					
- Appropriations					
- Transfers to other entities (Finance—Whole-of-Government)	(1,502)	(550)	(575)	(550)	(550)
Total cash to Official Public Account	(1,502)	(550)	(575)	(550)	(550)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.11: Schedule of administered capital budget (for the period ended 30 June)

The Fair Work Ombudsman has no administered capital budget. For this reason Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2016–17 Budget year)

The Fair Work Ombudsman has no administered asset movements. For this reason Table 3.12 is not presented

PORTFOLIO GLOSSARY

Additional Estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.
Additional Estimates Bills or Acts	These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills.
Administered Items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations.
Assets	Assets are physical objects and legal rights it is expected will provide benefits in the future or alternatively items of value owned by an Agency.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.
Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expenses	Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity.

Glossary

Forward estimates	A system of rolling three year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year's budget bid, and another out-year is added to the forward estimates.
Liabilities	Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of the Agency's assets.
Measure	A new Government policy or savings decision with financial impacts.
Net annotated appropriation (Section 74 Receipts)	Section 74 receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act.
Operating result	Equals revenue less expenses.
Outcomes	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved.
Performance measure	Measures the joint or independent contribution of outputs and administered items to the achievement of their specified outcome.
Portfolio	A Minister's area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State (ie the portfolio departments) and a number of entities with similar general objectives and outcomes.
Program	Entities deliver programs, which are government actions taken to deliver the stated outcomes. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.
Receipts	The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Appropriations (including Standing Appropriations)	An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations—the amount appropriated will depend on circumstances specified in the legislation.