

Portfolio Additional Estimates Statements 2017–18

Jobs and Small Business
(Part of the Jobs and Innovation Portfolio)

Explanations of Additional Estimates 2017–18

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Senator the Hon Michaelia Cash
Minister for Jobs and Innovation

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 the Portfolio Additional Estimates Statements, in support of the 2017–18 Additional Estimates, for Jobs and Small Business (part of the Jobs and Innovation 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' in a cursive style.

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nfp	not for publication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 Financial Officer in the Department of Jobs and Small Business 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 2017–18 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) 2017–18. 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) 2017–18* 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 four 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.

Portfolio glossary

Explains key terms relevant to the Portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

On 19 December 2017, the Prime Minister, the Hon Malcolm Turnbull, announced changes to his Ministry and areas of responsibility. Senator the Hon Michaelia Cash was given responsibility for the Jobs and Innovation Portfolio, supported by Senator the Hon Zed Seselja and the Hon Craig Laundry MP. Together they were charged with harnessing the jobs of the future through new industries and small business so Australians can adapt and thrive in an era of innovation and technological change.

Structure of the portfolio

The portfolio is split into two sub-portfolios: Jobs and Small Business, and Industry, Innovation and Science. Each sub-portfolio is headed by a department and includes related non-corporate and corporate entities.

This document provides information on the Jobs and Small Business portion of the portfolio. For information on Industry, Innovation and Science, refer to the *Portfolio Additional Estimates Statements 2017–18, Industry, Innovation and Science (Part of the Jobs and Innovation Portfolio)*.

Ministers and responsibilities

The ministers responsible for the Jobs and Small Business portfolio are:

- Senator the Hon Michaelia Cash, Minister for Jobs and Innovation
- The Hon Craig Laundry MP, Minister for Small and Family Business, the Workplace and Deregulation.

Jobs and Small Business

As part of the announced changes in December 2017, the Department of Employment became the Department of Jobs and Small Business. In addition to the department's existing functions, small business and regulatory policy functions have transferred to the department as a result of these changes. The machinery of government changes are continuing to be implemented, including changes to outcomes and program structures as appropriate, and are not reflected in these Portfolio Additional Estimates Statements. The required changes are expected to be finalised ahead of the 2018–19 Budget and included in the 2018–19 Portfolio Budget Statements.

A full outline of the Jobs and Small Business portfolio can be found at Figure 1.

Figure 1: Jobs and Small Business—portfolio structure and outcomes

<p>Senator the Hon Michaelia Cash, Minister for Jobs and Innovation The Hon Craig Laundy MP, Minister for Small and Family Business, the Workplace and Deregulation</p>
<p>Department of Jobs and Small Business Kerri Hartland, 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 Stephen McBurney, 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 2: Jobs and Small Business—portfolio structure and outcomes (continued)

<p style="text-align: center;">Fair Work Ombudsman and the Registered Organisations Commission</p> <p style="text-align: center;">Natalie James, Ombudsman Mark Bielecki, Registered Organisations Commissioner</p> <p>Outcome 1 Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement.</p> <p>Outcome 2 Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.</p>
<p style="text-align: center;">Safe Work Australia</p> <p style="text-align: center;">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</p> <p style="text-align: center;">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>

ENTITY ADDITIONAL ESTIMATES STATEMENTS

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DEPARTMENT OF JOBS AND SMALL BUSINESS

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 Jobs and Small Business 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's name was changed from the Department of Employment to the Department of Jobs and Small Business as a result of Administrative Arrangements introduced on 20 December 2017. As part of the changes, the department has gained small business and regulatory policy functions. Changes, as appropriate, to the department's outcomes and program structure were being finalised at the time the Portfolio Additional Estimates Statements were prepared, and will be included in the 2018-19 Portfolio Budget Statements.

A full outline of the Department's strategic direction can be found in the 2017-18 Employment Portfolio Budget Statements.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Department of Jobs and Small Business at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017-18 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

The following statements do not reflect the impacts resulting from the machinery of government decision in December 2017 to transfer small business and regulatory policy functions to the Department of Jobs and Small Business. As noted above, these impacts will be included in the 2018-19 Portfolio Budget Statements.

Additional Estimates Statements – Department of Jobs and Small Business

**Table 1.1: Department of Jobs and Small Business resource statement—
Additional Estimates for 2017–18 as at Additional Estimates February 2018**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2016–17 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>
Departmental				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	117,016	113,925	15,401	129,326
Departmental appropriation	286,351	301,147	4,244	305,391
s74 retained revenue receipts (b)	41,932	49,383	-	49,383
Departmental capital budget (c)	27,310	26,036	5,270	31,306
Annual appropriations—other services— non-operating (d)				
Equity injection	7,316	36,272	4,077	40,349
<i>Total departmental annual appropriations</i>	<i>479,925</i>	<i>526,763</i>	<i>28,992</i>	<i>555,755</i>
Total departmental resourcing	479,925	526,763	28,992	555,755
Administered				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	360,987	-	-	-
Outcome 1	1,644,056	1,574,690	73,747	1,648,437
Outcome 2	25,947	24,704	8,807	33,511
Payments to corporate entities (e)	6,104	6,020	-	6,020
<i>Total administered annual appropriations</i>	<i>2,037,094</i>	<i>1,605,414</i>	<i>82,554</i>	<i>1,687,968</i>
Special appropriations				
Special appropriations limited by criteria/entitlement				
<i>Public Governance, Performance and Accountability Act 2013—s77</i>	-	30	-	30
<i>Coal Mining Industry (Long Service Leave Funding) Act 1992</i>	144,992	154,618	-	154,618
<i>Safety, Rehabilitation and Compensation Act 1988</i>	32,510	32,337	(1,603)	30,734
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	31,717	34,537	(9,862)	24,675
<i>Fair Entitlements Guarantee Act 2012</i>	150,016	221,657	-	221,657
<i>Total administered special appropriations (f)</i>	<i>359,235</i>	<i>443,179</i>	<i>(11,465)</i>	<i>431,714</i>
Special accounts (f)				
Opening balance	-	-	-	-
<i>Total special account receipts</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>less payments to corporate entities from annual/special appropriations</i>	<i>6,104</i>	<i>6,020</i>	<i>-</i>	<i>6,020</i>
Total administered resourcing	2,390,225	2,042,573	71,089	2,113,662
Total resourcing for Department of Jobs and Small Business	2,870,150	2,569,336	100,081	2,669,417
			<i>Actual</i>	
			<i>2016–17</i>	<i>2017–18</i>
Average staffing level (number)			1,861	1,949

Table 1.1: Entity resource statement—Additional Estimates for 2017–18 as at Additional Estimates February 2018 (continued)

Third party payments from and on behalf of other entities

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates 2017–18
	2016–17 \$'000	2017–18 \$'000	2017–18 \$'000	2017–18 \$'000
Payments made by other entities on behalf of the Department of Jobs and Small Business	11,042	-	30,016	30,016
Receipts received from other entities for the provision of services (disclosed above in s74 Retained revenue receipts section above)	41,932	49,383	-	49,383
Payments made to corporate entities within the Portfolio Comcare (Annual Appropriation)	6,104	6,020	-	6,020

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) 2017–18* and *Appropriation Bill (No. 3) 2017–18*
- (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) 2017–18*.
- (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 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity measures since the 2017–18 Budget

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Expense measures					
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse — additional funding(a)	1.1				
Administered expenses		(539)	(802)	-	(3,459)
Departmental expenses		-	-	-	-
Total		(539)	(802)	-	(3,459)
Digital Employment Services — Pilot(b)	1.1				
Administered expenses		(3,035)	(5,622)	(2,790)	(1)
Departmental expenses		1,220	1,413	984	-
Total		(1,815)	(4,209)	(1,806)	(1)
Encouraging Self-Sufficiency for Newly Arrived Migrants(a)	1.1				
Administered expenses		-	-	-	(3,370)
Departmental expenses		-	-	-	-
Total		-	-	-	(3,370)
Seasonal Worker Programme — improving take-up streamlining administration(c)	1.1, 2.1				
Administered expenses		-	(1,747)	(1,773)	(1,799)
Departmental expenses		1,238	1,020	1,475	1,467
Total		1,238	(727)	(298)	(332)
Strengthening the Integrity of Welfare Payments and Better Management of the Social Welfare System — unlegislated components — not proceeding(a)	1.1				
Administered expenses		-	(1,133)	(2,366)	(2,330)
Departmental expenses		-	-	-	-
Total		-	(1,133)	(2,366)	(2,330)
Stronger Transitions — transition of retrenched workers into future jobs	1.1				
Administered expenses		317	3,790	4,754	1,412
Departmental expenses		-	-	-	-
Total		317	3,790	4,754	1,412

Additional Estimates Statements – Department of Jobs and Small Business

Table 1.2: Entity 2017–18 measures since Budget (continued)

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Fair Entitlements Guarantee Scheme — addressing corporate misuse	2.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
Total		-	-	-	-
Total expense measures					
Administered		(3,257)	(5,514)	(2,175)	(9,547)
Departmental		2,458	2,433	2,459	1,467
Total		(799)	(3,081)	284	(8,080)
Capital measures					
Digital Employment Services — Pilot(b)	1.1				
Administered capital		-	-	-	-
Departmental capital		4,077	1,616	-	-
Total		4,077	1,616	-	-
Total capital measures					
Administered		-	-	-	-
Departmental		4,077	1,616	-	-
Total		4,077	1,616	-	-

Prepared on a Government Financial Statistics (fiscal) basis

- (a) 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.
- (b) Measure relates to a decision made post MYEFO.
- (c) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in MYEFO under the Foreign Affairs and Trade portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Department of Jobs and Small Business at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Outcome 1					
Administered					
Annual appropriations					
Measures					
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse — additional funding	1.1	(539)	(802)	-	(3,459)
Digital Employment Services — Pilot	1.1	(3,035)	(5,622)	(2,790)	(1)
Encouraging Self-Sufficiency for Newly Arrived Migrants	1.1	-	-	-	(3,370)
Seasonal Worker Programme — improving take-up streamlining administration	1.1	-	(1,747)	(1,773)	(1,799)
Strengthening the Integrity of Welfare Payments and Better Management of the Social Welfare System — unlegislated components — not proceeding	1.1	-	(1,133)	(2,366)	(2,330)
Stronger Transitions — transition of retrenched workers into future jobs	1.1	317	3,790	4,754	1,412
Movement of Funds (net increase/decrease)	1.1	62,300	-	(32,300)	(30,000)
Changes in number of unemployment beneficiaries (net decrease)	1.1	(6,667)	(20,636)	(32,904)	(39,545)
Changes in Parameters (net decrease)	1.1	(1,046)	(1,275)	(1,307)	(1,167)
Program specific parameter (net increase)	1.1	22,429	10,720	3,625	8,865
Legislation Delays (net decrease)	1.1	(28)	(36)	(30)	(31)
Other Variations (net increase)	1.1	16	-	-	-
Net impact on appropriations for Outcome 1 (administered)		73,747	(16,741)	(65,091)	(71,425)

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget (continued)

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measures					
Digital Employment Services—Pilot	1	5,297	3,029	984	-
Changes in Parameters					
(net increase)	1	-	237	235	474
Self Balancing Transfers					
(net increase)	1	5,739	2,040	2,026	2,026
Net impact on appropriations for Outcome 1 (departmental)		11,036	5,306	3,245	2,500
Total net impact on appropriations for Outcome 1		84,783	(11,435)	(61,846)	(68,925)

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget (continued)

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Outcome 2					
Administered					
Annual appropriations					
Movement of Funds					
(net increase)	2.1	3,863	-	-	-
Changes in Parameters					
(net increase)	2.1	284	62	(31)	(131)
Other Variations					
(net increase)	2.1	4,660	7,558	-	-
Special appropriations (including Special Accounts)					
Related Entity					
(net decrease)	2.2	(11,465)	(1,558)	(4,473)	(4,097)
Net impact on appropriations for Outcome 2 (administered)		(2,658)	6,062	(4,504)	(4,228)
Outcome 2					
Departmental					
Annual appropriations					
Measures					
Seasonal Worker Programme — improving take-up streamlining administration	2	1,238	1,020	1,475	1,467
Changes in Parameters					
(net increase)	2	-	76	75	153
Self Balancing Transfers					
(net increase)	2	1,317	-	-	-
Net impact on appropriations for Outcome 2 (departmental)		2,555	1,096	1,550	1,620
Total net impact on appropriations for Outcome 2		(103)	7,158	(2,954)	(2,608)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Department of Jobs and Small Business through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2017–18

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 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.	1,644,056	1,574,690	1,648,437	73,747	-
Outcome 2—					
Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	25,947	24,704	33,511	8,807	-
Total administered	1,670,003	1,599,394	1,681,948	82,554	-
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.	248,177	249,271	256,230	6,959	-
Outcome 2—					
Facilitate jobs growth through policies that promote fair, productive and safe workplaces.	77,848	77,912	80,467	2,555	-
Total departmental	326,025	327,183	336,697	9,514	-
Total administered and departmental	1,996,028	1,926,577	2,018,645	92,068	-

Table 1.5: Appropriation Bill (No. 4) 2017–18

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	7,316	36,272	40,349	4,077	-
Total non-operating	7,316	36,272	40,349	4,077	-
Total other services	7,316	36,272	40,349	4,077	-

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 – Services to the Community – Social Security and Welfare
Contribution to Outcome 1 made by linked program <p>The Department of Human Services makes payments on behalf of the Department of Jobs and Small Business.</p>
Department of Social Services
Programs <ul style="list-style-type: none">• Program 1.10 – Working Age Payments
Contribution to Outcome 1 made by linked program <p>The jobactive program is closely linked to the Social Services portfolio through providing means by which job seekers receiving working age income support and 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.

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.

	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.1: Employment Services					
Administered expenses					
jobactive	1,290,880	1,504,722	1,397,912	1,324,419	1,311,431
Empowering YOUth Initiatives	17,458	17,600	5,050	50	-
Job Commitment Bonus	11,042	16	-	-	-
ParentsNext	14,664	23,243	86,010	87,514	89,783
Time to Work	-	616	3,257	3,257	3,401
Transition to Work	91,627	101,108	112,514	114,224	115,670
Seasonal Worker Programme	86	1,724	-	-	-
Administered total	1,425,758	1,649,029	1,604,743	1,529,464	1,520,285
Total expenses for program 1.1	1,425,758	1,649,029	1,604,743	1,529,464	1,520,285
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,425,758	1,649,029	1,604,743	1,529,464	1,520,285
Administered total	1,425,758	1,649,029	1,604,743	1,529,464	1,520,285
Departmental expenses					
Departmental appropriation	227,478	231,447	224,248	219,716	218,877
s 74 Retained revenue receipts (a)	23,030	37,037	34,791	34,456	34,206
Expenses not requiring appropriation in the Budget year (b)	25,507	28,965	32,139	30,328	28,918
Departmental total	276,015	297,449	291,178	284,500	282,001
Total expenses for Outcome 1	1,701,773	1,946,478	1,895,921	1,813,964	1,802,286
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.1 Employment Services	-	62,300	-	(32,300)	(30,000)
Total movement of administered funds	-	62,300	-	(32,300)	(30,000)
Average staffing level (number)					
	2016–17	2017–18			
	1,426	1,495			

(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.

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.					
	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 2.1: Workplace Support					
Administered expenses					
General Employee Entitlements and Redundancy Scheme	-	18	-	-	-
Fair Entitlements Guarantee	7,042	20,051	19,222	11,802	11,943
International Labour Organization Subscription	11,222	11,822	11,745	11,824	12,182
Protected Action Ballots Scheme	1,119	1,600	1,600	1,600	1,600
Special appropriations					
Coal Mining Industry (LSL) Act 1992	143,483	154,618	154,618	154,618	154,618
Fair Entitlements Guarantee Act 2012	190,315	221,707	220,766	219,370	216,642
Administered total	353,181	409,816	407,951	399,214	396,985
Total expenses for program 2.1	353,181	409,816	407,951	399,214	396,985
Program 2.2: Workers' Compensation Payments					
Administered expenses					
Comcare	6,104	6,020	5,989	5,995	6,028
Special appropriations					
Asbestos-related Claims Act 2005	31,717	24,675	29,309	27,126	28,137
Safety, Rehabilitation & Compensation Act 1998	32,510	30,734	30,463	29,124	27,616
Administered total	70,331	61,429	65,761	62,245	61,781
Total expenses for program 2.2	70,331	61,429	65,761	62,245	61,781
Outcome 2 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	25,488	39,511	38,556	31,221	31,753
Special appropriations	398,024	431,734	435,156	430,238	427,013
Administered total	423,512	471,245	473,712	461,459	458,766
Departmental expenses					
Departmental appropriations	74,852	73,944	72,947	72,694	73,255
s 74 Retained revenue receipts (a)	7,413	12,346	11,597	11,486	11,401
Expenses not requiring appropriation in the Budget year (b)	7,788	8,622	8,059	7,484	7,132
Departmental total	90,053	94,912	92,603	91,664	91,788
Total expenses for Outcome 2	513,565	566,157	566,315	553,123	550,554

Additional Estimates Statements – Department of Jobs and Small Business

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

	2016–17 Actual expenses	2017–18 Revised estimated expenses	2018–19 Forward estimate	2019–20 Forward estimate	2020–21 Forward estimate
Movement of administered funds between years (c)	\$'000	\$'000	\$'000	\$'000	\$'000
Outcome 2:					
Program 2.1 Workplace Support	(3,863)	3,863	-	-	-
Total movement of administered funds	(3,863)	3,863			

	2016–17	2017–18
Average staffing level (number)	435	454

- (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 Jobs and Small Business 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 new measures and variations as outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2016-17 financial year.

The financial statements do not reflect the impacts resulting from the machinery of government decision in December 2017 to transfer small business and regulatory policy functions to the Department of Jobs and Small Business. These impacts will be published in the 2018-19 Portfolio Budget Statements.

3.2.2 Budgeted financial statements

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	211,105	223,080	221,748	220,227	220,450
Suppliers	116,641	132,104	122,245	118,535	117,699
Grants	346	-	-	-	-
Depreciation and amortisation	32,885	37,177	39,788	37,402	35,640
Write-down and impairment of assets	4,926	-	-	-	-
Losses from asset sales	165	-	-	-	-
Total expenses	366,068	392,361	383,781	376,164	373,789
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	41,932	49,383	46,388	45,942	45,607
Other revenue	410	410	410	410	410
Total own-source revenue	42,342	49,793	46,798	46,352	46,017
Gains					
Other gains	4,369	-	-	-	-
Total gains	4,369	-	-	-	-
Total own-source income	46,711	49,793	46,798	46,352	46,017
Net cost of / (contribution by) services	(319,357)	(342,568)	(336,983)	(329,812)	(327,772)
Revenue from Government	286,351	305,391	297,195	292,410	292,132
Surplus/(deficit) attributable to the Australian Government	(33,006)	(37,177)	(39,788)	(37,402)	(35,640)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(33,006)	(37,177)	(39,788)	(37,402)	(35,640)

Note: Impact of net cash appropriation arrangements

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	(121)	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	32,885	37,177	39,788	37,402	35,640
Total comprehensive income/(loss)—as per the statement of comprehensive income	(33,006)	(37,177)	(39,788)	(37,402)	(35,640)

(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 Jobs and Small Business

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,661	2,000	2,000	2,000	2,000
Trade and other receivables	154,967	155,805	154,626	152,290	152,344
Other financial assets	898	898	898	898	898
Total financial assets	159,526	158,703	157,524	155,188	155,242
Non-financial assets					
Leasehold improvements	24,722	24,098	23,640	23,275	22,987
Property, plant and equipment	29,406	31,991	28,856	26,799	27,411
Intangibles	95,928	128,445	121,061	112,990	107,287
Other non-financial assets	17,162	17,162	17,162	17,162	17,162
Total non-financial assets	167,218	201,696	190,719	180,226	174,847
Assets held for sale	-	-	-	-	-
Total assets	326,744	360,399	348,243	335,414	330,089
LIABILITIES					
Payables					
Suppliers	43,694	44,531	44,971	45,005	45,005
Other payables	29,408	27,169	24,852	22,440	22,440
Total payables	73,102	71,700	69,823	67,445	67,445
Provisions					
Employee provisions	71,332	71,963	72,661	72,703	72,757
Other provisions	52	-	-	-	-
Total provisions	71,384	71,963	72,661	72,703	72,757
Total liabilities	144,486	143,663	142,484	140,148	140,202
Net assets	182,258	216,736	205,759	195,266	189,887
EQUITY (a)					
Parent entity interest					
Contributed equity	262,484	334,139	362,950	389,859	420,120
Reserves	10,252	10,252	10,252	10,252	10,252
Retained surplus / (accumulated deficit)	(90,478)	(127,655)	(167,443)	(204,845)	(240,485)
Total parent entity interest	182,258	216,736	205,759	195,266	189,887
Total Equity	182,258	216,736	205,759	195,266	189,887

(a) 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 2017–18)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(90,478)	10,252	262,484	182,258
Adjustment for changes in accounting policies	-	-	-	-
Adjusted opening balance	(90,478)	10,252	262,484	182,258
Comprehensive income				
Other comprehensive income	-	-	-	-
Surplus/(deficit) for the period	(37,177)	-	-	(37,177)
Total comprehensive income	(37,177)	-	-	(37,177)
of which:				
Attributable to the Australian Government	(37,177)	-	-	(37,177)
Transactions with owners				
Contributions by owners				
Equity Injection—Appropriation	-	-	40,349	40,349
Departmental Capital Budget (DCB)	-	-	31,306	31,306
Sub-total transactions with owners	-	-	71,655	71,655
Transfers between equity components	-	-	-	-
Estimated closing balance as at 30 June 2018	(127,655)	10,252	334,139	216,736
Less: non-controlling interests	-	-	-	-
Closing balance attributable to the Australian Government	(127,655)	10,252	334,139	216,736

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	317,938	303,738	297,558	293,931	292,078
Sale of goods and rendering of services	30,538	50,198	47,204	46,757	45,607
Net GST received	12,773	13,211	12,225	11,853	11,770
Total cash received	361,249	368,808	356,987	352,541	349,455
Cash used					
Employees	208,556	222,179	220,872	220,103	220,396
Suppliers	122,385	101,847	93,418	89,764	86,385
s74 Retained Revenue Receipts transferred to OPA	30,443	44,782	42,697	42,674	42,674
Grants	346	-	-	-	-
Total cash used	361,730	368,808	356,987	352,541	349,455
Net cash from / (used by) operating activities	(481)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	4	-	-	-	-
Total cash received	4	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	37,344	71,655	28,811	26,909	30,261
Total cash used	37,344	71,655	28,811	26,909	30,261
Net cash from / (used by) investing activities	(37,340)	(71,655)	(28,811)	(26,909)	(30,261)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	37,606	71,655	28,811	26,909	30,261
Total cash received	37,606	71,655	28,811	26,909	30,261
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from / (used by) financing activities	37,606	71,655	28,811	26,909	30,261
Net increase/(decrease) in cash held	(215)	(1,661)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,876	3,661	2,000	2,000	2,000
Cash and cash equivalents at the end of the reporting period	3,661	2,000	2,000	2,000	2,000

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Jobs and Small Business

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 and Bill 3 (DCB)	30,522	31,306	24,450	26,396	29,745
Equity injections—Act No. 2 and Bill 4	7,084	40,349	4,361	513	516
Total new capital appropriations	37,606	71,655	28,811	26,909	30,261
Provided for:					
Purchase of non-financial assets	37,606	71,655	28,811	26,909	30,261
Total Items	37,606	71,655	28,811	26,909	30,261
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	7,084	40,349	4,361	513	516
Funded by capital appropriation—DCB (b)	30,260	31,306	24,450	26,396	29,745
TOTAL AMOUNT SPENT	37,344	71,655	28,811	26,909	30,261
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	37,344	71,655	28,811	26,909	30,261
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	37,344	71,655	28,811	26,909	30,261

(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.

Additional Estimates Statements – Department of Jobs and Small Business

Table 3.7: Statement of asset movements (2017–18 Budget year)

	Leasehold improvements	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017				
Gross book value	28,458	37,537	147,561	213,556
Accumulated depreciation/ amortisation and impairment	(3,736)	(8,131)	(51,633)	(63,500)
Opening net book balance	24,722	29,406	95,928	150,056
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity (a)	4,801	9,407	57,447	71,655
Total additions	4,801	9,407	57,447	71,655
Other movements				
Depreciation/amortisation expense	(5,425)	(6,822)	(24,930)	(37,177)
Total other movements	(5,425)	(6,822)	(24,930)	(37,177)
As at 30 June 2018				
Gross book value	33,259	46,944	205,008	285,211
Accumulated depreciation/amortisation and impairment	(9,161)	(14,953)	(76,563)	(100,677)
Closing net book balance	24,098	31,991	128,445	184,534

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2017–18* and Bill (No.4) 2017–18, 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)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	1,262,270	1,357,714	1,387,723	1,352,167	1,341,352
Subsidies	229,351	340,970	298,628	256,013	257,987
Personal benefits	254,752	319,813	320,351	319,856	317,289
Grants	96,674	95,115	65,122	56,250	55,753
Write-down and impairment of assets	120	642	642	642	642
Payments to corporate entities	6,104	6,020	5,989	5,995	6,028
Total expenses administered on behalf of Government	1,849,271	2,120,274	2,078,455	1,990,923	1,979,051
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes	143,483	154,618	154,618	154,618	154,618
Total taxation revenue	143,483	154,618	154,618	154,618	154,618
Non-taxation revenue					
Interest	4	-	-	-	-
Recoveries	47,984	70,612	74,126	76,100	78,156
Other revenue	138,967	3,190	3,190	3,190	3,190
Total non-taxation revenue	186,955	73,802	77,316	79,290	81,346
Total own-source revenue administered on behalf of Government	330,438	228,420	231,934	233,908	235,964
Gains					
Other gains	-	-	-	-	-
Total gains administered on behalf of Government	-	-	-	-	-
Total own-source income administered on behalf of Government	330,438	228,420	231,934	233,908	235,964
Net cost of/(contribution by) services	1,518,833	1,891,854	1,846,521	1,757,015	1,743,087
Surplus/(deficit) before income tax	(1,518,833)	(1,891,854)	(1,846,521)	(1,757,015)	(1,743,087)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(1,518,833)	(1,891,854)	(1,846,521)	(1,757,015)	(1,743,087)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	96,859	-	-	-	-
Total other comprehensive income	96,859	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	(1,421,974)	(1,891,854)	(1,846,521)	(1,757,015)	(1,743,087)

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	-	-	-	-
Taxation receivables	10,454	10,454	10,454	10,454	10,454
Trade and other receivables	27,549	27,547	27,547	27,547	27,547
Other financial assets	337,756	346,245	346,245	346,245	346,245
Total financial assets	375,769	384,246	384,246	384,246	384,246
Non-financial assets					
Other non-financial assets	5,901	5,921	5,824	6,000	6,182
Total non-financial assets	5,901	5,921	5,824	6,000	6,182
Assets held for sale	-	-	-	-	-
Total assets administered on behalf of Government	381,670	390,167	390,070	390,246	390,428
LIABILITIES					
Payables					
Suppliers	80,979	80,968	80,968	80,968	80,968
Subsidies	36,890	36,890	36,890	36,890	36,890
Personal benefits	3,521	3,521	3,521	3,521	3,521
Grants	2,189	2,189	2,189	2,189	2,189
Other payables	2,676,564	2,635,317	2,602,735	2,570,608	2,546,469
Total payables	2,800,143	2,758,885	2,726,303	2,694,176	2,670,037
Total liabilities administered on behalf of Government	2,800,143	2,758,895	2,726,303	2,694,176	2,670,037
Net assets/(liabilities)	(2,418,473)	(2,368,718)	(2,336,233)	(2,303,930)	(2,279,609)

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	4	-	-	-	-
Levies	144,992	154,618	154,618	154,618	154,618
Net GST received	119,253	131,748	134,839	132,018	130,886
Other	50,432	73,802	77,316	79,290	81,346
Total cash received	314,681	360,168	366,773	365,926	366,850
Cash used					
Grants	96,653	95,115	65,122	56,250	55,753
Subsidies paid	216,596	340,970	298,628	256,013	257,987
Personal benefits	246,091	319,813	320,351	319,856	317,289
Suppliers	1,255,512	1,357,734	1,387,626	1,352,343	1,341,534
Net GST paid	119,253	131,748	134,839	132,018	130,886
Payments to corporate entities	6,104	6,020	5,989	5,995	6,028
Total cash used	1,940,209	2,251,400	2,212,555	2,122,475	2,109,477
Net cash from / (used by) operating activities	(1,625,528)	(1,891,242)	(1,845,782)	(1,756,549)	(1,742,627)
Net increase/(decrease) in cash held	(1,625,528)	(1,891,242)	(1,845,782)	(1,756,549)	(1,742,627)
Cash and cash equivalents at beginning of reporting period	4	10	-	-	-
Cash from Official Public Account for:					
– Appropriations	1,828,420	2,119,682	2,077,746	1,990,487	1,978,621
– GST appropriations	134,009	131,748	134,839	132,018	130,886
Total cash from Official Public Account	1,962,429	2,251,430	2,212,585	2,122,505	2,109,507
Cash to Official Public Account for:					
– Appropriations	(213,194)	(228,450)	(231,964)	(233,938)	(235,994)
– Return of GST appropriations	(123,701)	(131,748)	(134,839)	(132,018)	(130,886)
Total cash to Official Public Account	(336,895)	(360,198)	(366,803)	(365,956)	(366,880)
Cash and cash equivalents at end of reporting period	10	-	-	-	-

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Jobs and Small Business

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

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

Table 3.12: Statement of administered asset movements (2017–18 Budget year)

The Department of Jobs and Small Business has no administered asset movements to report. For this reason, Table 3.12 is not presented.

FAIR WORK OMBUDSMAN AND THE REGISTERED ORGANISATIONS COMMISSION

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FAIR WORK OMBUDSMAN AND THE REGISTERED ORGANISATIONS COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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.

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

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

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the Fair Work Ombudsman and the Registered Organisations Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017–18 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Table 1.1: Fair Work Ombudsman and the Registered Organisations Commission resource statement—Additional Estimates for 2017–18 as at Additional Estimates February 2018

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>	
	<i>2016–17 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>	<i>2017–18 \$'000</i>	
Departmental					
Annual appropriations—ordinary annual services (a)					
Prior year appropriations available (b)	63,165	61,873	-	61,873	
Departmental appropriation	110,168	108,900	1,564	110,464	
s74 retained revenue receipts (c)	1,473	1,190	-	1,190	
Departmental capital budget (d)	6,849	5,283	-	5,283	
Annual appropriations—other services—non-operating (e)					
Equity injection	150	-	-	-	
Total departmental annual appropriations	181,805	177,246	1,564	178,810	
Special accounts (f)					
Opening balance	-	1,379	-	1,379	
Appropriation receipts (g)	2,227	6,509	-	6,509	
Total special accounts	2,227	7,888	-	7,888	
Total departmental resourcing	184,032	185,134	1,564	186,698	
Administered					
Total administered special appropriations (f)	1,655	275	-	275	
Total administered resourcing	1,655	275	-	275	
Total resourcing for Fair Work Ombudsman and the Registered Organisations Commission	185,687	185,409	1,564	186,973	
			<i>Actual</i>		
			<i>2016–17</i>	<i>2017–18</i>	
Average staffing level (number)				710	736

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) 2017–18* and *Appropriation Bill (No. 3) 2017–18*
- (b) Excludes \$0.1m in 2016–17 actual 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) 2017–18*.
- (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 Moneys accounts (SOETM)). For further information on special accounts, see Table 3.1.
- (g) Amounts credited to the special account(s) from another entity's annual and special appropriations.

1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity measures since the 2017–18 Budget

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Expense measures					
Pacific Workers Scheme	1.1				
Departmental expenses(a)		1,564	1,618	1,617	1,625
Total		1,564	1,618	1,617	1,625
Total expense measures					
Departmental		1,564	1,618	1,617	1,625
Total		1,564	1,618	1,617	1,625

Prepared on a Government Financial Statistics (fiscal) basis

(a) This measure was first published in the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO).

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Fair Work Ombudsman and the Registered Organisations Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Pacific Workers Scheme	1.1	1,564	1,618	1,617	1,625
Changes in Parameters					
(net increase)	1.1	-	107	107	220
Net impact on appropriations for Outcome 1 (departmental)		1,564	1,725	1,724	1,845
Total net impact on appropriations for Outcome 1		1,564	1,725	1,724	1,845

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Fair Work Ombudsman and the Registered Organisations Commission through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2017–18

	<i>2016–17 Available \$'000</i>	<i>2017–18 Budget \$'000</i>	<i>2017–18 Revised \$'000</i>	<i>Additional Estimates \$'000</i>
Departmental programs				
Outcome 1—				
Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.	117,017	114,183	115,747	1,564
Total departmental	117,017	114,183	115,747	1,564

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

Table 2.1.1 Budgeted expenses for Outcome 1

Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.					
	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.1: Education Services and Compliance Activities - To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.					
Departmental expenses					
Departmental appropriation	108,836	110,464	110,009	109,941	113,459
s 74 Retained revenue receipts (a)	1,473	1,190	1,000	580	580
Special accounts (b)	848	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)	11,948	11,180	7,719	6,697	7,741
Departmental total	123,105	122,834	118,728	117,218	121,780
Total expenses for program 1.1	123,105	122,834	118,728	117,218	121,780
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	108,836	110,464	110,009	109,941	113,459
s 74 Retained revenue receipts (a)	1,473	1,190	1,000	580	580
Special accounts (b)	848	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)	11,948	11,180	7,719	6,697	7,741
Departmental total	123,105	122,834	118,728	117,218	121,780
Total expenses for Outcome 1	123,105	122,834	118,728	117,218	121,780

	2016–17	2017–18
Average staffing level (number)	710	717

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
 (b) Funding for the Registered Organisations Commission is reported against Outcome 1 in 2016–17 due to timing.
 (c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

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

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

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

Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

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

	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 2.1: Registered Organisations Commission					
Departmental expenses					
Special accounts (a)	-	6,509	5,815	3,608	3,632
Departmental total	-	6,509	5,815	3,608	3,632
Total expenses for program 2.1	-	6,509	5,815	3,608	3,632
Outcome 2 Totals by appropriation type					
Departmental expenses					
Special accounts (a)	-	6,509	5,815	3,608	3,632
Departmental total	-	6,509	5,815	3,608	3,632
Total expenses for Outcome 2	-	6,509	5,815	3,608	3,632

	2016–17	2017–18
Average staffing level (number)	-	19

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

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

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

Estimates of special account flows

Special Accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Fair Work Ombudsman and the Registered Organisations Commission.

Table 3.1: Estimates of special account flows and balances

	Outcome	Opening balance \$'000	Receipts \$'000	Payments \$'000	Adjustments \$'000	Closing balance \$'000
Registered Organisations Commission Special Account (D)						
2017–18	2	1,379	6,509	(6,509)	-	1,379
2016–17		-	2,227	(848)	-	1,379
Total special accounts						
2017–18 Budget estimate		1,379	6,509	(6,509)	-	1,379
<i>Total special accounts</i>						
2016–17 actual		-	2,227	(848)	-	1,379

(D) = Departmental

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 new measures and variations outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2016–17 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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	75,455	80,763	80,449	80,878	80,984
Suppliers	34,042	37,500	36,475	33,351	36,787
Grants	1,654	-	-	-	-
Depreciation and amortisation	11,948	11,080	7,619	6,597	7,641
Losses from asset sales	6	-	-	-	-
Total expenses	123,105	129,343	124,543	120,826	125,412
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	1,140	690	500	80	80
Other revenue	930	500	500	500	500
Total own-source revenue	2,070	1,190	1,000	580	580
Gains					
Other gains	-	100	100	100	100
Total gains	-	100	100	100	100
Total own-source income	2,070	1,290	1,100	680	680
Net cost of / (contribution by) services	(121,035)	(128,053)	(123,443)	(120,146)	(124,732)
Revenue from Government	112,395	116,973	115,824	113,549	117,091
Surplus/(deficit) attributable to the Australian Government	(8,640)	(11,080)	(7,619)	(6,597)	(7,641)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(8,640)	(11,080)	(7,619)	(6,597)	(7,641)

Note: Impact of net cash appropriation arrangements

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	3,308	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	11,948	11,080	7,619	6,597	7,641
Total comprehensive income/(loss)—as per the statement of comprehensive income	(8,640)	(11,080)	(7,619)	(6,597)	(7,641)

(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)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,868	1,868	1,868	1,868	1,868
Trade and other receivables	61,982	60,057	59,636	59,636	59,636
Total financial assets	63,850	61,925	61,504	61,504	61,504
Non-financial assets					
Land and buildings	12,495	12,532	13,332	13,376	13,079
Property, plant and equipment	2,496	1,618	495	2,029	2,561
Intangibles	11,551	8,120	7,462	5,509	3,891
Other non-financial assets	1,081	1,081	1,081	1,081	1,081
Total non-financial assets	27,623	23,351	22,370	21,995	20,612
Assets held for sale	-	-	-	-	-
Total assets	91,473	85,276	83,874	83,499	82,116
LIABILITIES					
Payables					
Suppliers	15,555	15,030	15,030	15,030	15,030
Other payables	593	593	593	593	593
Total payables	16,148	15,623	15,623	15,623	15,623
Provisions					
Employee provisions	21,346	21,471	21,471	21,471	21,471
Other provisions	2,093	2,093	2,093	2,093	2,093
Total provisions	23,439	23,564	23,564	23,564	23,564
Total liabilities	39,587	39,187	39,187	39,187	39,187
Net assets	51,886	46,089	44,687	44,312	42,929
EQUITY (a)					
Parent entity interest					
Contributed equity	98,384	103,667	109,884	116,106	122,364
Reserves	5,776	5,776	5,776	5,776	5,776
Retained surplus / (accumulated deficit)	(52,274)	(63,354)	(70,973)	(77,570)	(85,211)
Total parent entity interest	51,886	46,089	44,687	44,312	42,929
Total Equity	51,886	46,089	44,687	44,312	42,929

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Appropriation Prepared on Australian Accounting Standards basis.

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget Year 2017–18)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2017					
Balance carried forward from previous period	(52,274)	5,776	-	98,384	51,886
Adjusted opening balance	(52,274)	5,776	-	98,384	51,886
Comprehensive income					
Surplus/(deficit) for the period	(11,080)	-	-	-	(11,080)
Total comprehensive income	(11,080)	-	-	-	(11,080)
of which:					
Attributable to the Australian Government	(11,080)	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	5,283	5,283
Sub-total transactions with owners	-	-	-	5,283	5,283
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2018	(63,354)	5,776	-	103,667	46,089
Less: non-controlling interests	-	-	-	-	-
Closing balance attributable to the Australian Government	(63,354)	5,776	-	103,667	46,089

Prepared on Australian Accounting Standards basis

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	110,059	118,898	116,245	113,549	117,091
Sale of goods and rendering of services	2,086	690	500	80	80
Net GST received	3,563	-	-	-	-
Other	-	500	500	500	500
Total cash received	115,708	120,088	117,245	114,129	117,671
Cash used					
Employees	75,138	80,638	80,449	80,878	80,984
Suppliers	33,953	37,925	36,375	33,251	36,687
Other	6,690	-	-	-	-
Total cash used	115,781	118,563	116,824	114,129	117,671
Net cash from / (used by) operating activities	(73)	1,525	421	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant, equipment and intangibles	9,755	6,808	6,638	6,222	6,258
Total cash used	9,755	6,808	6,638	6,222	6,258
Net cash from / (used by) investing activities	(9,755)	(6,808)	(6,638)	(6,222)	(6,258)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,554	5,283	6,217	6,222	6,258
Total cash received	9,554	5,283	6,217	6,222	6,258
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from / (used by) financing activities	9,554	5,283	6,217	6,222	6,258
Net increase/(decrease) in cash held	(274)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,142	1,868	1,868	1,868	1,868
Cash and cash equivalents at the end of the reporting period	1,868	1,868	1,868	1,868	1,868

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1(DCB)	6,849	5,283	6,217	6,222	6,258
Equity injections—Act No. 2	150	-	-	-	-
Total new capital appropriations	6,999	5,283	6,217	6,222	6,258
Provided for:					
Purchase of non-financial assets	6,999	5,283	6,217	6,222	6,258
Other Items	-	-	-	-	-
Total Items	6,999	5,283	6,217	6,222	6,258
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	150	-	-	-	-
Funded by capital appropriation—DCB (b)	9,605	6,808	5,638	6,222	6,258
Funded internally from departmental resources (c)	-	-	1,000	-	-
TOTAL AMOUNT SPENT	9,755	6,808	6,638	6,222	6,258
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	9,755	6,808	6,638	6,222	6,258
TOTAL CASH REQUIRED TO ACQUIRE ASSETS	9,755	6,808	6,638	6,222	6,258

(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 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);
- internally developed assets;
- section 74 Retained revenue receipts; and
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.7: Statement of asset movements (2017–18 Budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	24,763	5,086	32,687	62,536
Accumulated depreciation/amortisation and impairment	(12,268)	(2,590)	(21,136)	(35,994)
Opening net book balance	12,495	2,496	11,551	26,542
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation ordinary annual services (a)	3,195	200	3,413	6,808
Total additions	3,195	200	3,413	6,808
Other movements				
Depreciation/amortisation expense	(3,158)	(1,078)	(6,844)	(11,080)
Total other movements	(3,158)	(1,078)	(6,844)	(11,080)
As at 30 June 2018				
Gross book value	27,958	5,286	36,100	69,344
Accumulated depreciation/amortisation and impairment	(15,426)	(3,668)	(27,980)	(47,074)
Closing net book balance	12,532	1,618	8,120	22,270

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2017–18* and *Bill (No.3) 2017–18* 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)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Write-down and impairment of assets	2,311	-	-	-	-
Total expenses administered on behalf of Government	2,311	-	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Fees and fines	5,152	-	-	-	-
Other revenue	-	300	300	300	300
Total non-taxation revenue	5,152	300	300	300	300
Total own-source revenue administered on behalf of Government	5,152	300	300	300	300
Total own-source income administered on behalf of Government	5,152	300	300	300	300
Total comprehensive income (loss) attributable to the Australian Government	2,841	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)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	2,530	2,530	2,530	2,530	2,530
Other financial assets	913	913	913	913	913
Total financial assets	3,443	3,443	3,443	3,443	3,443
Non-financial assets					
Total non-financial assets	-	-	-	-	-
Total assets administered on behalf of Government	3,443	3,443	3,443	3,443	3,443
LIABILITIES					
Payables					
Other payables	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-
Net assets/(liabilities)	3,443	3,443	3,443	3,443	3,443

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	2,695	300	300	300	300
Total cash received	2,695	300	300	300	300
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from / (used by) operating activities	2,695	300	300	300	300
Net increase/(decrease) in cash held	2,695	300	300	300	300
Cash to Official Public Account for:					
– Transfers to other entities (Finance—Whole of Government)	(2,695)	(300)	(300)	(300)	(300)
Total cash to Official Public Account	(2,695)	(300)	(300)	(300)	(300)
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 and the Registered Organisations Commission have no administered capital budget. For this reason, Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (2017–18 Budget year)

The Fair Work Ombudsman and the Registered Organisations Commission have 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 monies 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 expected to 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.