

PORTFOLIO ADDITIONAL  
ESTIMATES STATEMENTS  
2018–19

Jobs and Small Business Portfolio

Explanations of Additional Estimates 2018–19

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**Minister for Jobs and Industrial Relations**

**Minister for Women**

The Hon Kelly O'Dwyer MP

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 President and Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2018-19 Additional Estimates for the Jobs and Small Business 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 blue ink, appearing to read 'Kelly O'Dwyer', written over a printed name.

Kelly O'Dwyer

## 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nfp	not for publication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 the Chief Financial Officer at 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](http://www.budget.gov.au).

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

## USER GUIDE

The purpose of the 2018–19 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) 2018–19. 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) 2018–19* 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.

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<b>Section 1: Entity overview and resources</b>	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.
<b>Section 2: Revisions to outcomes and planned performance</b>	This section details <b>changes</b> to Government outcomes and/or <b>changes</b> to the planned performance of entity programs.
<b>Section 3: Special account flows and budgeted financial statements</b>	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**

## PORTFOLIO OVERVIEW

On 26 August 2018, the Prime Minister, the Hon Scott Morrison MP, announced his new Ministry and areas of responsibility, which included changes to the oversight of the Jobs and Small Business portfolio. The ministers responsible for the Jobs and Small Business portfolio are:

- The Hon Kelly O'Dwyer MP, Minister for Jobs and Industrial Relations, Minister for Women
- Senator the Hon Michaelia Cash, Minister for Small and Family Business, Skills and Vocational Education.

There have otherwise been no significant changes to the portfolio as described 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 style="text-align: center;"><b>The Hon Kelly O’Dwyer MP</b>                      Minister for Jobs and Industrial Relations, Minister for Women  <b>Senator the Hon Michaelia Cash</b>                      Minister for Small and Family Business, Skills and Vocational Education</p>		
<b>Agency</b>	<b>Outcome 1</b>	<b>Outcome 2</b>
<p><b>Department of Jobs and Small Business</b>                      Kerri Hartland, Secretary</p>	<p>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>Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</p>
<p><b>Asbestos Safety and Eradication Agency</b>                      Justine Ross, Chief Executive Officer</p>	<p>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><b>Australian Building and Construction Commission</b>                      Stephen McBurney, Commissioner</p>	<p>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>	

Agency	Outcome 1	Outcome 2
<p>Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority  <b>Lynette MacLean, A/g Chief Executive Officer</b></p>	<p>Supporting participation and productivity through healthy and safe workplaces that minimise the impact of harm in workplaces covered by Comcare.</p>	
<p><b>Fair Work Commission</b>            Bernadette O'Neill,            General Manager</p>	<p>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>	
<p><b>Fair Work Ombudsman and the Registered Organisations Commission</b>            Sandra Parker PSM,            Ombudsman            Mark Bielecki, Registered Organisations Commissioner</p>	<p>Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement.</p>	<p>Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.</p>
<p><b>Safe Work Australia</b>            Michelle Baxter, Chief Executive Officer</p>	<p>Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers' compensation arrangements.</p>	

**ENTITY ADDITIONAL ESTIMATES  
STATEMENTS**

## DEPARTMENT OF JOBS AND SMALL BUSINESS

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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 deliver policies and programs that foster safe, fair and productive workplaces of all sizes, assisting job seekers to find work and small businesses to grow.

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 and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.

A full outline of the department's strategic direction can be found in the 2018-19 Jobs and Small Business 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 2018-19 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

**Table 1.1: Department of Jobs and Small Business resource statement — Additional Estimates for 2018–19 as at Additional Estimates February 2019**

	<i>Actual available appropriation</i>	<i>Estimate as at Budget</i>	<i>Proposed Additional Estimates</i>	<i>Total estimate at Additional Estimates</i>
	<i>2017–18 \$'000</i>	<i>2018–19 \$'000</i>	<i>2018–19 \$'000</i>	<i>2018–19 \$'000</i>
<b>Departmental</b>				
Annual appropriations — ordinary annual services (a)				
Prior year appropriations available	129,328	127,897	12,281	140,178
Departmental appropriation	310,830	318,215	15,800	334,015
s74 External Revenue (b)	54,052	53,329	(1,318)	52,011
Departmental capital budget (c)	31,306	24,450	6,917	31,367
Annual appropriations — other services — non-operating (d)				
Equity injection	40,349	16,390	5,706	22,096
<i>Total departmental annual appropriations</i>	<i>565,865</i>	<i>540,281</i>	<i>39,386</i>	<i>579,667</i>
<b>Total departmental resourcing</b>	<b>565,865</b>	<b>540,281</b>	<b>39,386</b>	<b>579,667</b>
<b>Administered</b>				
Annual appropriations — ordinary annual services (a)				
Prior year appropriations available	360,987	-	-	-
Outcome 1	1,685,365	1,623,942	70,809	1,694,751
Outcome 2	38,217	38,884	17,427	56,311
Payments to corporate entities (e)	6,020	5,989	-	5,989
<i>Total administered annual appropriations</i>	<i>2,090,589</i>	<i>1,668,815</i>	<i>88,236</i>	<i>1,757,051</i>
<b>Special appropriations</b>				
<b>Special appropriations limited by criteria/ entitlement</b>				
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	2	30	-	30
<i>Coal Mining Industry (Long Service Leave Funding) Act 1992</i>	149,081	113,150	-	113,150
<i>Safety, Rehabilitation and Compensation Act 1988</i>	30,734	31,227	(1,725)	29,502
<i>Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005</i>	24,675	29,309	1,386	30,695
<i>Fair Entitlements Guarantee Act 2012</i>	131,918	220,716	-	220,716
<i>Total administered special appropriations (f)</i>	<i>336,410</i>	<i>394,432</i>	<i>(339)</i>	<i>394,093</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>6,020</i>	<i>5,989</i>	<i>-</i>	<i>5,989</i>
<b>Total administered resourcing</b>	<b>2,420,979</b>	<b>2,057,258</b>	<b>87,897</b>	<b>2,145,155</b>
<b>Total resourcing for Department of Jobs and Small Business</b>	<b>2,986,844</b>	<b>2,597,539</b>	<b>127,283</b>	<b>2,724,822</b>
			<i>Actual</i>	
			<i>2017–18</i>	<i>2018–19</i>
<b>Average staffing level (number)</b>			1,957	1,961



**Table 1.1: Department of Jobs and Small Business Resource Statement — Additional Estimates for 2018–19 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 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
Payments made by other entities on behalf of the Department of Jobs and Small Business	3,353	30,000	-	30,000
Receipts received from other entities for the provision of services (disclosed above in s74 External Revenue section above)	54,052	53,329	(1,318)	52,011
Payments made to corporate entities within the Portfolio				
Comcare (Annual Appropriation)	6,020	5,989	-	5,989

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) 2018–19* and Appropriation Bill (No. 3) 2018–19.
- (b) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (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'. Includes \$0.933 million in 2018–19 withheld under section 51 of the PGPA Act.
- (d) *Appropriation Act (No. 2) 2018–19* and Appropriation Bill (No. 4) 2018–19.
- (e) 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
- (f) Excludes trust moneys held in Services for Other Entities and Trust Moneys accounts (SOETM) and other special accounts. For further information on special accounts, see Table 3.1.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: Entity 2018–19 measures since Budget**

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Expense measures</b>					
Improving Job Seekers' Employability	1.1				
Administered expenses		-	-	-	-
Departmental expenses		-	-	-	-
<b>Total</b>		-	-	-	-
Jobs and Education Data Infrastructure — data tool for employers and employees	1.1				
Administered expenses		-	-	-	-
Departmental expenses		2,638	1,802	70	71
<b>Total</b>		<b>2,638</b>	<b>1,802</b>	<b>70</b>	<b>71</b>
Online Employment Services Trial — expansion	1.1				
Administered expenses		(6,106)	(26,570)	(4,192)	(666)
Departmental expenses		7,017	6,547	-	-
<b>Total</b>		<b>911</b>	<b>(20,023)</b>	<b>(4,192)</b>	<b>(666)</b>
Social Services and Other Legislation Amendment (Promoting Sustainable Welfare) Bill (a)	1.1				
Administered expenses		-	-	13	62
Departmental expenses		-	-	-	-
<b>Total</b>		-	-	<b>13</b>	<b>62</b>
Strengthening the Integrity of Welfare Payments — extension and amendments (a)	1.1				
Administered expenses		(8)	(66)	(140)	(197)
Departmental expenses		-	-	-	-
<b>Total</b>		<b>(8)</b>	<b>(66)</b>	<b>(140)</b>	<b>(197)</b>
Women's Economic Security Package (b)	1.1				
Administered expenses		-	500	500	500
Departmental expenses		-	-	-	-
<b>Total</b>		-	<b>500</b>	<b>500</b>	<b>500</b>
Changes to the Seasonal Worker Programme	2.1				
Administered expenses		-	-	-	-
Departmental expenses		331	315	176	-
<b>Total</b>		<b>331</b>	<b>315</b>	<b>176</b>	-
Small Business Package — finance and cash flow (c)	2.3				
Administered expenses		500	-	-	-
Departmental expenses		10	-	-	-
<b>Total</b>		<b>510</b>	-	-	-

Additional Estimates Statements – Department of Jobs and Small Business

**Table 1.2: Entity 2018–19 measures since Budget (continued)**

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Small Business Package — improving small business digital capability	2.3				
Administered expenses		14,053	1,000	-	-
Departmental expenses		4,803	4,660	4,519	4,545
<b>Total</b>		<b>18,856</b>	<b>5,660</b>	<b>4,519</b>	<b>4,545</b>
Small Business Package — making it easier for business (d)	2.3				
Administered expenses		2,049	1,586	-	-
Departmental expenses		588	102	16	2
<b>Total</b>		<b>2,637</b>	<b>1,688</b>	<b>16</b>	<b>2</b>
Small Business Package — supporting small businesses with tax disputes (d, e)	2.3				
Administered expenses		471	1,413	1,413	1,413
Departmental expenses		413	1,240	1,249	1,256
<b>Total</b>		<b>884</b>	<b>2,653</b>	<b>2,662</b>	<b>2,669</b>
<b>Total expense measures</b>					
Administered		10,959	(22,137)	(2,406)	1,112
Departmental		15,800	14,666	6,030	5,874
<b>Total</b>		<b>26,759</b>	<b>(7,471)</b>	<b>3,624</b>	<b>6,986</b>
<b>Capital measures</b>					
Jobs and Education Data Infrastructure — data tool for employers and employees	1.1				
Administered capital		-	-	-	-
Departmental capital		2,048	676	-	-
<b>Total</b>		<b>2,048</b>	<b>676</b>	<b>-</b>	<b>-</b>
Online Employment Services Trial — expansion	1.1				
Administered capital		-	-	-	-
Departmental capital		3,658	7,845	-	-
<b>Total</b>		<b>3,658</b>	<b>7,845</b>	<b>-</b>	<b>-</b>
<b>Total capital measures</b>					
Administered		-	-	-	-
Departmental		5,706	8,521	-	-
<b>Total</b>		<b>5,706</b>	<b>8,521</b>	<b>-</b>	<b>-</b>

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) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in MYEFO under the Prime Minister and Cabinet portfolio.
- (c) The lead entity for this measure is the Department of Finance. The full measure description and package details appear in MYEFO under the Finance portfolio.
- (d) The lead entity for this measure is the Department of the Treasury. The full measure description and package details appear in MYEFO under the Treasury portfolio.
- (e) Measure relates to a decision made post-MYEFO.

## 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 2018–19 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since the 2018–19 Budget**

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Outcome 1</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Online Employment Services Trial — expansion	1.1	(6,106)	(26,570)	(4,192)	(666)
Social Services and Other Legislation Amendment (Promoting Sustainable Welfare) Bill	1.1	-	-	13	62
Strengthening the Integrity of Welfare Payments — extension and amendments	1.1	(8)	(66)	(140)	(197)
Women's Economic Security Package	1.1	-	500	500	500
<b>Changes in number of unemployment beneficiaries</b>					
(net decrease)	1.1	(18,943)	(43,333)	(54,875)	(61,825)
<b>Changes in Parameters</b>					
(net decrease)	1.1	(874)	(1,140)	(1,018)	(1,018)
<b>Program specific parameter</b>					
(net increase)	1.1	88,147	119,639	117,148	120,430
<b>Legislation Delays</b>					
(net increase)	1.1	8,593	11,050	8,339	4,288
<b>Other Variations</b>					
(net increase)		-	(145)	(569)	(780)
<b>Net impact on appropriations for Outcome 1 (administered)</b>		<b>70,809</b>	<b>59,935</b>	<b>65,206</b>	<b>60,794</b>
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Jobs and Education Data Infrastructure — data tool for employers and employees	1	4,686	2,478	70	71
Online Employment Services Trial — expansion	1	10,675	14,392	-	-
<b>Self Balancing Transfers</b>					
(net increase) (a)		5,247	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>20,608</b>	<b>16,870</b>	<b>70</b>	<b>71</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>91,417</b>	<b>76,805</b>	<b>65,276</b>	<b>60,865</b>

**Table 1.3: Additional estimates and other variations to outcomes since the 2018–19 Budget (continued)**

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Outcome 2</b>					
<b>Administered</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Small Business Package — finance and cash flow	2.3	500	-	-	-
Small Business Package — improving small business digital capability	2.3	14,053	1,000	-	-
Small Business Package — making it easier for business	2.3	2,049	1,586	-	-
Small Business Package — supporting small businesses with tax disputes	2.3	471	1,413	1,413	1,413
<b>Changes in Parameters</b>					
(net increase)	2.1	354	410	590	776
<b>Special appropriations (including Special Accounts)</b>					
<b>Other Variations</b>					
(net increase)	2.1, 2.2	(339)	(42,361)	(42,275)	(41,882)
<b>Net impact on appropriations for Outcome 2 (administered)</b>		<b>17,088</b>	<b>(37,952)</b>	<b>(40,272)</b>	<b>(39,693)</b>
<b>Outcome 2</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
<b>Measures</b>					
Changes to the Seasonal Worker Programme	2	331	315	176	-
Small Business Package — finance and cash flow	2	10	-	-	-
Small Business Package — improving small business digital capability	2	4,803	4,660	4,519	4,545
Small Business Package — making it easier for business	2	588	102	16	2
Small Business Package — supporting small businesses with tax disputes	2	413	1,240	1,249	1,256
<b>Self Balancing Transfers</b>					
(net increase) (a)		1,670	-	-	-
<b>Net impact on appropriations for Outcome 2 (departmental)</b>		<b>7,815</b>	<b>6,317</b>	<b>5,960</b>	<b>5,803</b>
<b>Total net impact on appropriations for Outcome 2</b>		<b>24,903</b>	<b>(31,635)</b>	<b>(34,312)</b>	<b>(33,890)</b>

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Includes DCB transfer from Education and Training, and excludes DCB transfer to Finance withheld under section 51 of the PGPA Act.

## 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) 2018–19**

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Administered items</b>					
<b>Outcome 1 —</b> 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.	1,685,365	1,623,942	1,694,751	70,809	-
<b>Outcome 2 —</b> Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.	38,217	38,884	56,311	17,427	-
<b>Total administered</b>	<b>1,723,582</b>	<b>1,662,826</b>	<b>1,751,062</b>	<b>88,236</b>	<b>-</b>
<b>Departmental programs</b>					
<b>Outcome 1 —</b> 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.	256,230	255,064	269,966	14,902	-
<b>Outcome 2 —</b> Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.	85,906	87,601	95,416	7,815	-
<b>Total departmental (a)</b>	<b>342,136</b>	<b>342,665</b>	<b>365,382</b>	<b>22,717</b>	<b>-</b>
<b>Total administered and departmental</b>	<b>2,065,718</b>	<b>2,005,491</b>	<b>2,116,444</b>	<b>110,953</b>	<b>-</b>

(a) Includes \$0.933 million withheld under section 51 of the PGPA Act.

**Table 1.5: Appropriation Bill (No. 4) 2018–19**

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	40,349	16,390	22,096	5,706	-
<b>Total non-operating</b>	<b>40,349</b>	<b>16,390</b>	<b>22,096</b>	<b>5,706</b>	<b>-</b>
<b>Total other services</b>	<b>40,349</b>	<b>16,390</b>	<b>22,096</b>	<b>5,706</b>	<b>-</b>

## **Section 2: Revisions to outcomes and planned performance**

### **2.1 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.**

#### **Linked programs**

##### **Department of Human Services**

###### **Programs**

- Program 1.1 – Services to the Community – Social Security and Welfare

###### **Contribution to Outcome 1 made by linked program**

The Department of Human Services makes payments on behalf of the Department of Jobs and Small Business.

##### **Department of Social Services**

###### **Programs**

- Program 1.10 – Working Age Payments

###### **Contribution to Outcome 1 made by linked program**

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 by providing services to help those job seekers to find work.

### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

<b>Outcome 1: 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.</b>					
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 1.1: Employment Services</b>					
Administered expenses					
jobactive	1,593,239	1,439,483	1,335,838	1,326,459	1,338,346
Career Revive Initiative	-	-	500	500	500
Empowering YOUth Initiatives	17,430	5,050	50	-	-
Entrepreneurship Facilitators	-	2,733	5,027	5,027	4,927
Job Commitment Bonus	4	-	-	-	-
Jobs Communication Campaign	5,454	15,000	7,810	-	-
ParentsNext	20,880	84,702	86,206	90,131	89,977
Regional Employment Trials	-	6,472	6,871	-	-
Seasonal Worker Programme	419	-	-	-	-
Skills and Training Incentive	-	3,598	6,535	3,190	-
Time to Work	375	3,257	3,257	3,401	-
Transition to Work	109,321	135,048	136,938	137,981	137,127
<b>Administered total</b>	<b>1,747,122</b>	<b>1,695,343</b>	<b>1,589,032</b>	<b>1,566,689</b>	<b>1,570,877</b>
<b>Total expenses for Program 1.1</b>	<b>1,747,122</b>	<b>1,695,343</b>	<b>1,589,032</b>	<b>1,566,689</b>	<b>1,570,877</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	1,747,122	1,695,343	1,589,032	1,566,689	1,570,877
<b>Administered total</b>	<b>1,747,122</b>	<b>1,695,343</b>	<b>1,589,032</b>	<b>1,566,689</b>	<b>1,570,877</b>
Departmental expenses					
Departmental appropriations 74 Retained revenue receipts (a)	233,820	245,160	233,028	220,650	219,563
Expenses not requiring appropriation in the Budget year (b)	40,890	38,994	39,068	39,073	39,073
Expenses not requiring appropriation in the Budget year (b)	33,192	34,097	34,519	33,126	31,390
<b>Departmental total</b>	<b>307,902</b>	<b>318,251</b>	<b>306,615</b>	<b>292,849</b>	<b>290,026</b>
<b>Total expenses for Outcome 1</b>	<b>2,055,024</b>	<b>2,013,594</b>	<b>1,895,647</b>	<b>1,859,538</b>	<b>1,860,903</b>
<hr/>					
	2017–18	2018–19			
<b>Average staffing level (number)</b>	1,501	1,463			

- (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 FOR OUTCOME 2

**Outcome 2: Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.**

### Budgeted expenses for Outcome 2

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

**Table 2.2.1 Budgeted expenses for Outcome 2**

<b>Outcome 2: Facilitate jobs growth through policies and programs that promote fair, productive and safe workplaces, and facilitate the growth of small business.</b>					
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 2.1: Workplace Support</b>					
Administered expenses					
General Employee Entitlements and Redundancy Scheme	26	-	-	-	-
Fair Entitlements Guarantee	11,760	19,222	11,812	11,973	12,126
International Labour Organization Subscription	11,822	12,131	12,445	12,738	13,293
Protected Action Ballots Scheme	1,702	1,600	1,600	1,600	1,600
Special appropriations					
<i>Coal Mining Industry (LSL) Act 1992</i>	151,966	113,150	113,150	113,150	113,150
<i>Fair Entitlements Guarantee Act 2012</i>	168,660	220,766	219,370	216,642	218,401
<b>Administered total</b>	<b>345,936</b>	<b>366,869</b>	<b>358,377</b>	<b>356,103</b>	<b>358,570</b>
<b>Total expenses for Program 2.1</b>	<b>345,936</b>	<b>366,869</b>	<b>358,377</b>	<b>356,103</b>	<b>358,570</b>
<b>Program 2.2: Workers' Compensation Payments</b>					
Administered expenses					
Comcare	6,020	5,989	5,995	6,034	6,069
Special appropriations					
<i>Asbestos-related Claims Act 2005</i>	24,675	30,695	26,884	27,900	28,696
<i>Safety, Rehabilitation &amp; Compensation Act 1998</i>	30,734	29,502	29,384	28,150	27,167
<b>Administered total</b>	<b>61,429</b>	<b>66,186</b>	<b>62,263</b>	<b>62,084</b>	<b>61,932</b>
<b>Total expenses for Program 2.2</b>	<b>61,429</b>	<b>66,186</b>	<b>62,263</b>	<b>62,084</b>	<b>61,932</b>
<b>Program 2.3: Small Business Support</b>					
Administered expenses					
Small Business Support	4,290	23,067	10,291	7,387	7,691
<b>Administered total</b>	<b>4,290</b>	<b>23,067</b>	<b>10,291</b>	<b>7,387</b>	<b>7,691</b>
<b>Total expenses for Program 2.3</b>	<b>4,290</b>	<b>23,067</b>	<b>10,291</b>	<b>7,387</b>	<b>7,691</b>

*Additional Estimates Statements – Department of Jobs and Small Business*

**Table 2.2.1 Budgeted expenses for Outcome 2 (continued)**

	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Outcome 2 Totals by appropriation type</b>					
Administered expenses					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	35,620	62,009	42,143	39,732	40,779
Special appropriations	376,035	394,113	388,788	385,842	387,414
<b>Administered total</b>	<b>411,655</b>	<b>456,122</b>	<b>430,931</b>	<b>425,574</b>	<b>428,193</b>
Departmental expenses					
Departmental appropriations	77,414	88,855	88,764	88,946	89,024
Section 74 Retained revenue receipts (a)	13,162	13,017	12,943	12,938	12,938
Expenses not requiring appropriation in the Budget year (b)	9,879	5,500	5,438	5,495	5,611
<b>Departmental total</b>	<b>100,455</b>	<b>107,372</b>	<b>107,145</b>	<b>107,379</b>	<b>107,573</b>
<b>Total expenses for Outcome 2</b>	<b>512,110</b>	<b>563,494</b>	<b>538,076</b>	<b>532,953</b>	<b>535,766</b>
<hr/>					
	2017–18	2018–19			
<b>Average staffing level (number)</b>	456	498			

- (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 from the 2017–18 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**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	226,285	235,038	237,404	242,610	241,952
Suppliers	137,271	151,398	136,809	119,407	119,056
Grants	137	-	-	-	-
Depreciation and amortisation	42,671	39,187	39,547	38,211	36,591
Finance costs	2	-	-	-	-
Write-down and impairment of assets	1,991	-	-	-	-
<b>Total expenses</b>	<b>408,357</b>	<b>425,623</b>	<b>413,760</b>	<b>400,228</b>	<b>397,599</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	52,500	50,683	50,683	50,683	50,683
Rental income	1,552	1,328	1,328	1,328	1,328
Other revenue	400	410	410	410	410
<b>Total own-source revenue</b>	<b>54,452</b>	<b>52,421</b>	<b>52,421</b>	<b>52,421</b>	<b>52,421</b>
<b>Gains</b>					
Sale of assets	256	-	-	-	-
Other gains	1,678	-	-	-	-
<b>Total gains</b>	<b>1,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>56,386</b>	<b>52,421</b>	<b>52,421</b>	<b>52,421</b>	<b>52,421</b>
<b>Net cost of / (contribution by) services</b>	<b>(351,971)</b>	<b>(373,202)</b>	<b>(361,339)</b>	<b>(347,807)</b>	<b>(345,178)</b>
Revenue from Government	310,830	334,015	321,792	309,596	308,587
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(41,141)</b>	<b>(39,187)</b>	<b>(39,547)</b>	<b>(38,211)</b>	<b>(36,591)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(41,141)</b>	<b>(39,187)</b>	<b>(39,547)</b>	<b>(38,211)</b>	<b>(36,591)</b>

**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**

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	<b>1,530</b>	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	42,671	39,187	39,547	38,211	36,591
<b>Total comprehensive income/(loss) — as per the statement of comprehensive income</b>	<b>(41,141)</b>	<b>(39,187)</b>	<b>(39,547)</b>	<b>(38,211)</b>	<b>(36,591)</b>

- (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)**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,396	2,396	2,396	2,396	2,396
Trade and other receivables	144,650	143,532	141,298	141,424	141,483
Other financial assets	2,582	2,582	2,582	2,582	2,582
<b>Total financial assets</b>	<b>149,628</b>	<b>148,510</b>	<b>146,276</b>	<b>146,402</b>	<b>146,461</b>
<b>Non-financial assets</b>					
Land and buildings	28,957	27,527	26,384	25,473	24,700
Property, plant and equipment	30,466	33,620	31,807	32,615	33,200
Intangibles	113,238	124,857	123,697	115,881	109,426
Other non-financial assets	21,843	21,843	21,843	21,843	21,843
<b>Total non-financial assets</b>	<b>194,504</b>	<b>207,847</b>	<b>203,731</b>	<b>195,812</b>	<b>189,169</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>344,132</b>	<b>356,357</b>	<b>350,007</b>	<b>342,214</b>	<b>335,630</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	38,937	39,377	39,411	39,411	39,411
Other payables	17,357	15,071	12,702	12,715	12,715
<b>Total payables</b>	<b>56,294</b>	<b>54,448</b>	<b>52,113</b>	<b>52,126</b>	<b>52,126</b>
<b>Provisions</b>					
Employee provisions	74,998	75,726	75,827	75,940	75,999
Other provisions	93	91	91	91	91
<b>Total provisions</b>	<b>75,091</b>	<b>75,817</b>	<b>75,918</b>	<b>76,031</b>	<b>76,090</b>
<b>Total liabilities</b>	<b>131,385</b>	<b>130,265</b>	<b>128,031</b>	<b>128,157</b>	<b>128,216</b>
<b>Net assets</b>	<b>212,747</b>	<b>226,092</b>	<b>221,976</b>	<b>214,057</b>	<b>207,414</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	334,114	386,644	422,075	452,367	482,315
Reserves	10,252	10,252	10,252	10,252	10,252
Retained surplus / (accumulated deficit)	(131,619)	(170,804)	(210,351)	(248,562)	(285,153)
<b>Total parent entity interest</b>	<b>212,747</b>	<b>226,092</b>	<b>221,976</b>	<b>214,057</b>	<b>207,414</b>
<b>Total Equity</b>	<b>212,747</b>	<b>226,092</b>	<b>221,976</b>	<b>214,057</b>	<b>207,414</b>

(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 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(131,619)	10,252	334,114	212,747
<b>Adjusted opening balance</b>	<b>(131,619)</b>	<b>10,252</b>	<b>334,114</b>	<b>212,747</b>
<b>Comprehensive income</b>				
Other comprehensive income	-	-	-	-
Surplus/(deficit) for the period	(39,187)	-	-	(39,187)
<b>Total comprehensive income</b>	<b>(39,187)</b>	<b>-</b>	<b>-</b>	<b>(39,187)</b>
of which:				
Attributable to the Australian Government	(39,187)	-	-	(39,187)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection — Appropriation	-	-	22,096	22,096
Departmental Capital Budget (DCB)	-	-	30,434	30,434
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>52,530</b>	<b>52,530</b>
<b>Estimated closing balance as at 30 June 2019</b>	<b>(170,806)</b>	<b>10,252</b>	<b>386,644</b>	<b>226,090</b>
Less: non-controlling interests*	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(170,806)</b>	<b>10,252</b>	<b>386,644</b>	<b>226,090</b>

Prepared on Australian Accounting Standards basis

*Additional Estimates Statements – Department of Jobs and Small Business*

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	380,300	334,317	323,211	309,470	308,528
Sale of goods and rendering of services	67,821	52,827	52,826	52,011	52,011
Net GST received	17,232	14,019	12,601	12,189	12,178
Other	1,552	-	-	-	-
<b>Total cash received</b>	<b>466,905</b>	<b>401,163</b>	<b>388,638</b>	<b>373,670</b>	<b>372,717</b>
<b>Cash used</b>					
Employees	225,323	234,202	237,279	242,484	241,893
Suppliers	164,803	116,278	100,676	80,503	80,141
s74 External Revenue transferred to the OPA	78,179	50,683	50,683	50,683	50,683
Grants	137	-	-	-	-
<b>Total cash used</b>	<b>468,442</b>	<b>401,163</b>	<b>388,638</b>	<b>373,670</b>	<b>372,717</b>
<b>Net cash from / (used by) operating activities</b>	<b>(1,537)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	272	-	-	-	-
<b>Total cash received</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	69,530	52,530	35,431	30,292	29,948
<b>Total cash used</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>
<b>Net cash from / (used by) investing activities</b>	<b>(69,258)</b>	<b>(52,530)</b>	<b>(35,431)</b>	<b>(30,292)</b>	<b>(29,948)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	69,530	52,530	35,431	30,292	29,948
<b>Total cash received</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,265)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	3,661	2,396	2,396	2,396	2,396
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,396</b>	<b>2,396</b>	<b>2,396</b>	<b>2,396</b>	<b>2,396</b>

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)**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget — Act No. 1 and Bill 3 (DCB)	34,462	30,434	26,396	29,774	29,948
Equity injections — Act No. 2 and Bill 4	35,068	22,096	9,035	518	-
<b>Total new capital appropriations</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>
<b>Provided for:</b>					
Purchase of non-financial assets	69,530	52,530	35,431	30,292	29,948
<b>Total Items</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	35,068	22,096	9,035	518	-
Funded by capital appropriation — DCB (b)	34,462	30,434	26,396	29,774	29,948
<b>TOTAL AMOUNT SPENT</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	69,530	52,530	35,431	30,292	29,948
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>69,530</b>	<b>52,530</b>	<b>35,431</b>	<b>30,292</b>	<b>29,948</b>

- (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 (2018–19 Budget year)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>				
Gross book value	36,111	46,594	193,108	275,813
Accumulated depreciation / amortisation and impairment	(7,154)	(16,128)	(79,870)	(103,152)
<b>Opening net book balance</b>	<b>28,957</b>	<b>30,466</b>	<b>113,238</b>	<b>172,661</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase — appropriation equity(a)	4,846	9,610	38,074	52,530
<b>Total additions</b>	<b>4,846</b>	<b>9,610</b>	<b>38,074</b>	<b>52,530</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(6,276)	(6,456)	(26,455)	(39,187)
<b>Total other movements</b>	<b>(6,276)</b>	<b>(6,456)</b>	<b>(26,455)</b>	<b>(39,187)</b>
<b>As at 30 June 2019</b>				
Gross book value	40,957	56,204	231,182	328,343
Accumulated depreciation / amortisation and impairment	(13,430)	(22,584)	(106,325)	(142,339)
<b>Closing net book balance</b>	<b>27,527</b>	<b>33,620</b>	<b>124,857</b>	<b>186,004</b>

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018–19* and *Bill (No.3) 2018–19* 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)**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Suppliers	1,375,432	1,503,513	1,413,353	1,390,054	1,367,445
Subsidies	449,374	245,284	216,908	216,639	244,127
Personal benefits	229,180	320,381	319,567	317,031	318,790
Grants	98,755	75,656	63,498	61,863	61,997
Write-down and impairment of assets	16	642	642	642	642
Payments to corporate entities	6,020	5,989	5,995	6,034	6,069
<b>Total expenses administered on behalf of Government</b>	<b>2,158,777</b>	<b>2,151,465</b>	<b>2,019,963</b>	<b>1,992,263</b>	<b>1,999,070</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	151,966	113,150	113,150	113,150	113,150
<b>Total taxation revenue</b>	<b>151,966</b>	<b>113,150</b>	<b>113,150</b>	<b>113,150</b>	<b>113,150</b>
<b>Non-taxation revenue</b>					
Recoveries	39,626	74,126	76,100	78,156	78,156
Other revenue	395,519	3,190	3,190	3,190	3,190
<b>Total non-taxation revenue</b>	<b>435,145</b>	<b>77,316</b>	<b>79,290</b>	<b>81,346</b>	<b>81,346</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>587,111</b>	<b>190,466</b>	<b>192,440</b>	<b>194,496</b>	<b>194,496</b>
<b>Total own-source income administered on behalf of Government</b>	<b>587,111</b>	<b>190,466</b>	<b>192,440</b>	<b>194,496</b>	<b>194,496</b>
<b>Net cost of/(contribution by) services</b>	<b>1,571,666</b>	<b>1,960,999</b>	<b>1,827,523</b>	<b>1,797,767</b>	<b>1,804,574</b>
<b>Surplus/(deficit) before income tax</b>	<b>(1,571,666)</b>	<b>(1,960,999)</b>	<b>(1,827,523)</b>	<b>(1,797,767)</b>	<b>(1,804,574)</b>
Income tax expense	-	-	-	-	-
<b>Surplus/(deficit) after income tax</b>	<b>(1,571,666)</b>	<b>(1,960,999)</b>	<b>(1,827,523)</b>	<b>(1,797,767)</b>	<b>(1,804,574)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items not subject to subsequent reclassification to profit or loss</b>					
Changes in asset revaluation surplus	72,662	-	-	-	-
<b>Total other comprehensive income</b>	<b>72,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(1,499,004)</b>	<b>(1,960,999)</b>	<b>(1,827,523)</b>	<b>(1,797,767)</b>	<b>(1,804,574)</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	40	-	-	-	-
Taxation receivables	13,338	13,338	13,338	13,338	13,338
Trade and other receivables	30,015	30,014	30,014	30,014	29,372
Other investments	410,418	410,418	410,418	410,418	410,418
<b>Total financial assets</b>	<b>453,811</b>	<b>453,770</b>	<b>453,770</b>	<b>453,770</b>	<b>453,128</b>
<b>Non-financial assets</b>					
Other non-financial assets	6,314	6,605	6,628	6,898	7,182
<b>Total non-financial assets</b>	<b>6,314</b>	<b>6,605</b>	<b>6,628</b>	<b>6,898</b>	<b>7,182</b>
Assets held for sale	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	<b>460,125</b>	<b>460,375</b>	<b>460,398</b>	<b>460,668</b>	<b>460,310</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	82,423	82,383	82,383	82,383	82,383
Subsidies	73,171	73,171	73,171	73,171	73,171
Personal benefits	1,422	1,422	1,422	1,422	1,422
Grants	11,255	11,255	11,255	11,255	11,255
Other payables	2,290,276	2,202,603	2,167,011	2,142,503	2,121,770
<b>Total payables</b>	<b>2,458,547</b>	<b>2,370,834</b>	<b>2,335,242</b>	<b>2,310,734</b>	<b>2,290,001</b>
<b>Total liabilities administered on behalf of Government</b>	<b>2,458,547</b>	<b>2,370,834</b>	<b>2,335,242</b>	<b>2,310,734</b>	<b>2,290,001</b>
<b>Net assets/(liabilities)</b>	<b>(1,998,422)</b>	<b>(1,910,459)</b>	<b>(1,874,844)</b>	<b>(1,850,066)</b>	<b>(1,829,691)</b>

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – Department of Jobs and Small Business

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Levies	149,082	113,150	113,150	113,150	113,150
Net GST received	161,431	147,469	141,428	137,121	134,822
Other	48,284	77,316	79,290	81,346	81,346
<b>Total cash received</b>	<b>358,797</b>	<b>337,935</b>	<b>333,868</b>	<b>331,617</b>	<b>329,318</b>
<b>Cash used</b>					
Grants	89,689	75,656	63,498	61,863	61,997
Subsidies paid	413,093	245,284	216,908	216,639	244,127
Personal benefits	229,843	320,381	319,567	317,031	318,790
Suppliers	1,378,408	1,503,844	1,413,376	1,390,324	1,367,729
Net GST paid	161,431	147,469	141,428	137,121	134,822
Payments to corporate entities	6,019	5,989	5,995	6,034	6,069
<b>Total cash used</b>	<b>2,278,483</b>	<b>2,298,623</b>	<b>2,160,772</b>	<b>2,129,012</b>	<b>2,133,534</b>
<b>Net cash from / (used by) operating activities</b>	<b>(1,919,686)</b>	<b>(1,960,688)</b>	<b>(1,826,904)</b>	<b>(1,797,395)</b>	<b>(1,804,216)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(1,919,686)</b>	<b>(1,960,688)</b>	<b>(1,826,904)</b>	<b>(1,797,395)</b>	<b>(1,804,216)</b>
Cash and cash equivalents at beginning of reporting period	10	40	-	-	-
Cash from Official Public Account for:					
– Appropriations	2,124,646	2,151,144	2,019,374	1,991,921	1,998,742
– GST Appropriations	166,754	147,469	141,428	137,121	134,822
<b>Total cash from Official Public Account</b>	<b>2,291,400</b>	<b>2,298,613</b>	<b>2,160,802</b>	<b>2,129,042</b>	<b>2,133,564</b>
Cash to Official Public Account for:					
– Appropriations	(205,591)	(190,496)	(192,470)	(194,526)	(194,526)
– Return of GST appropriation	(166,093)	(147,469)	(141,428)	(137,121)	(134,822)
<b>Total cash to Official Public Account</b>	<b>(371,684)</b>	<b>(337,965)</b>	<b>(333,898)</b>	<b>(331,647)</b>	<b>(329,348)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**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 (2018–19 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 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. The Commission also has responsibilities in relation to the registration and coverage of unions and employer organisations under the *Fair Work (Registered Organisations) Act 2009*.

A full outline of the Commission's strategic direction can be found in the 2018-19 Portfolio Budget Statements.

### 1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing the Fair Work Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 Budget year, including variations through Appropriation Bill No. 3, Special Appropriations and Special Accounts.



*Additional Estimates Statement – Fair Work Commission*

**Table 1.1: Fair Work Commission resource statement — Additional Estimates for 2018-19 as at Additional Estimates February 2019**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	<i>2017–18 \$'000</i>	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
<b>Departmental</b>				
Annual appropriations — ordinary annual services (a)				
Prior year appropriations available	31,028	29,265	-	29,265
Departmental appropriation	74,133	74,047	793	74,840
s74 External Revenue (b)	2,188	2,000	-	2,000
Departmental capital budget (c)	2,382	2,372	-	2,372
<i>Total departmental annual appropriations</i>	<i>109,731</i>	<i>107,684</i>	<i>793</i>	<i>108,477</i>
<b>Total departmental resourcing</b>	<b>109,731</b>	<b>107,684</b>	<b>793</b>	<b>108,477</b>
<i>Total administered special appropriations</i>	<i>500</i>	<i>500</i>	<i>-</i>	<i>500</i>
<b>Total administered resourcing</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>Total resourcing for Fair Work Commission</b>	<b>110,231</b>	<b>108,184</b>	<b>793</b>	<b>108,977</b>
			<i>Actual 2017–18</i>	2018–19
<b>Average staffing level (number)</b>			<b>307</b>	<b>318</b>

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) 2018–19* and Appropriation Bill (No. 3) 2018–19.
- (b) Estimated external 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'.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new Government measures taken since the 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: Entity 2018–19 measures since Budget**

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Expense measures</b>					
Fair Work Commission — Appointment of additional members — additional resources (a)	1.1				
Administered expenses		-	-	-	-
Departmental expenses		599	1,228	1,243	1,257
<b>Total</b>		<b>599</b>	<b>1,228</b>	<b>1,243</b>	<b>1,257</b>
Fair Work Commission — Workplace Advice Service (a)	1.1				
Administered expenses		-	-	-	-
Departmental expenses		194	389	392	395
<b>Total</b>		<b>194</b>	<b>389</b>	<b>392</b>	<b>395</b>
<b>Total expense measures</b>					
Administered		-	-	-	-
Departmental		793	1,617	1,635	1,652
<b>Total</b>		<b>793</b>	<b>1,617</b>	<b>1,635</b>	<b>1,652</b>

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Measure announced post-MYEFO.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

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 2018–19 Budget in *Appropriation Bill Nos. 3*.

**Table 1.3: Additional estimates and other variations to outcomes since the 2018–19 Budget**

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Fair Work Commission — Appointment of additional members — additional resources	1.1				
<b>Movement of Funds</b> (net increase)		599	1,228	1,243	1,257
Fair Work Commission — Workplace Advice Service	1.1				
<b>Movement of Funds</b> (net increase)		194	389	392	395
<b>Changes in Parameters</b> (net decrease)		-	-	-	(76)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>793</b>	<b>1,617</b>	<b>1,635</b>	<b>1,576</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>793</b>	<b>1,617</b>	<b>1,635</b>	<b>1,576</b>

Prepared on a Government Financial Statistics (fiscal) basis.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the Fair Work Commission through *Appropriation Bills No. 3*.

**Table 1.4: Appropriation Bill (No. 3) 2018–19**

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1 —</b> 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.	74,133	74,047	74,840	793	-
<b>Total departmental</b>	<b>74,133</b>	<b>74,047</b>	<b>74,840</b>	<b>793</b>	<b>-</b>

## **Section 2: Revisions to outcomes and planned performance**

### **2.1 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.**

#### **Budgeted expenses for Outcome 1**

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

<b>Outcome 1: 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.</b>					
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 1.1: Dispute resolution, minimum wage setting, orders and approvals of agreements</b>					
Administered expenses					
Special appropriations (a)					
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	500	500	500	500	500
<b>Administered total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Departmental expenses					
Departmental appropriation	74,133	74,840	77,376	78,693	79,240
s74 External Revenue (b)	2,188	2,000	2,000	2,000	2,000
Expenses not requiring appropriation in the Budget year (c)	6,285	5,977	6,127	6,098	6,130
<b>Departmental total</b>	<b>82,606</b>	<b>82,817</b>	<b>85,503</b>	<b>86,791</b>	<b>87,370</b>
<b>Total expenses for Program 1.1</b>	<b>83,106</b>	<b>83,317</b>	<b>86,003</b>	<b>87,291</b>	<b>87,870</b>
<b>Outcome 1 Totals by appropriation type</b>					
Administered expenses					
Special appropriations (a)	500	500	500	500	500
<b>Administered total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Departmental expenses					
Departmental appropriation	74,133	74,840	77,376	78,693	79,240
s74 External Revenue (b)	2,188	2,000	2,000	2,000	2,000
Expenses not requiring appropriation in the Budget year (c)	6,285	5,977	6,127	6,098	6,130
<b>Departmental total</b>	<b>82,606</b>	<b>82,817</b>	<b>85,503</b>	<b>86,791</b>	<b>87,370</b>
<b>Total expenses for Outcome 1</b>	<b>83,106</b>	<b>83,317</b>	<b>86,003</b>	<b>87,291</b>	<b>87,870</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	307	318			

- (a) Special appropriations consist of refunds of application fees paid under section 77 of the PGPA Act.  
 (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.  
 (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.

## **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 new measures and variations outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2017-18 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**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	46,802	48,782	50,426	51,532	51,673
Suppliers	29,471	28,113	29,005	29,216	29,622
Depreciation and amortisation	6,230	5,922	6,072	6,043	6,075
Losses from asset sales	18	-	-	-	-
<b>Total expenses</b>	<b>82,521</b>	<b>82,817</b>	<b>85,503</b>	<b>86,791</b>	<b>87,370</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rental income	2,055	1,800	1,800	1,800	1,800
Other revenue	188	255	255	255	255
<b>Total own-source revenue</b>	<b>2,243</b>	<b>2,055</b>	<b>2,055</b>	<b>2,055</b>	<b>2,055</b>
<b>Gains</b>					
<b>Total gains</b>	-	-	-	-	-
<b>Total own-source income</b>	<b>2,243</b>	<b>2,055</b>	<b>2,055</b>	<b>2,055</b>	<b>2,055</b>
<b>Net cost of / (contribution by) services</b>	<b>(80,278)</b>	<b>(80,762)</b>	<b>(83,448)</b>	<b>(84,736)</b>	<b>(85,315)</b>
Revenue from Government	74,133	74,840	77,376	78,693	79,240
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(6,145)</b>	<b>(5,922)</b>	<b>(6,072)</b>	<b>(6,043)</b>	<b>(6,075)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	-	-	-	-	-
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(6,145)</b>	<b>(5,922)</b>	<b>(6,072)</b>	<b>(6,043)</b>	<b>(6,075)</b>

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

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	<b>(6,145)</b>	<b>(5,922)</b>	<b>(6,072)</b>	<b>(6,043)</b>	<b>(6,075)</b>
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	-	-	-	-	-
<b>Total comprehensive income/(loss) — as per the statement of comprehensive income</b>	<b>(6,145)</b>	<b>(5,922)</b>	<b>(6,072)</b>	<b>(6,043)</b>	<b>(6,075)</b>

- (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 Statement – Fair Work Commission*

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	562	562	562	562	562
Trade and other receivables	31,817	31,859	31,898	31,935	31,940
<b>Total financial assets</b>	<b>32,379</b>	<b>32,421</b>	<b>32,460</b>	<b>32,497</b>	<b>32,502</b>
<b>Non-financial assets</b>					
Land and buildings	21,631	18,188	14,891	11,581	8,418
Property, plant and equipment	4,078	3,344	2,919	3,018	2,836
Intangibles	4,012	4,639	4,666	4,231	3,914
Other non-financial assets	14,681	14,681	14,681	14,681	14,681
<b>Total non-financial assets</b>	<b>44,402</b>	<b>40,852</b>	<b>37,157</b>	<b>33,511</b>	<b>29,849</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>76,781</b>	<b>73,273</b>	<b>69,617</b>	<b>66,008</b>	<b>62,351</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,143	5,054	5,054	5,054	5,054
Other payables	17,019	14,117	14,120	14,121	14,121
<b>Total payables</b>	<b>19,162</b>	<b>19,171</b>	<b>19,174</b>	<b>19,175</b>	<b>19,175</b>
<b>Provisions</b>					
Employee provisions	13,530	13,563	13,599	13,635	13,640
Other provisions	89	89	89	89	89
<b>Total provisions</b>	<b>13,619</b>	<b>13,652</b>	<b>13,688</b>	<b>13,724</b>	<b>13,729</b>
<b>Total liabilities</b>	<b>32,781</b>	<b>32,823</b>	<b>32,862</b>	<b>32,899</b>	<b>32,904</b>
<b>Net assets</b>	<b>44,000</b>	<b>40,450</b>	<b>36,755</b>	<b>33,109</b>	<b>29,447</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	45,920	48,292	50,669	53,066	55,479
Reserves	12,410	12,410	12,410	12,410	12,410
Retained surplus / (accumulated deficit)	(14,330)	(20,252)	(26,324)	(32,367)	(38,442)
<b>Total parent entity interest</b>	<b>44,000</b>	<b>40,450</b>	<b>36,755</b>	<b>33,109</b>	<b>29,447</b>
<b>Total Equity</b>	<b>44,000</b>	<b>40,450</b>	<b>36,755</b>	<b>33,109</b>	<b>29,447</b>

(a) Equity is the residual interest in assets after the deduction of liabilities

Prepared on Australian Accounting Standards basis.



*Additional Estimates Statement – Fair Work Commission*

**Table 3.4: Departmental statement of changes in equity — summary of movement (Budget Year 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(14,330)	12,410	45,920	44,000
<b>Adjusted opening balance</b>	<b>(14,330)</b>	<b>12,410</b>	<b>45,920</b>	<b>44,000</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(5,922)	-	-	(5,922)
<b>Total comprehensive income</b>	<b>(5,922)</b>	<b>-</b>	<b>-</b>	<b>(5,922)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	2,372	2,372
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>2,372</b>	<b>2,372</b>
<b>Estimated closing balance as at 30 June 2019</b>	<b>(20,252)</b>	<b>12,410</b>	<b>48,292</b>	<b>40,450</b>
Less: non-controlling interests	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(20,252)</b>	<b>12,410</b>	<b>48,292</b>	<b>40,450</b>

Prepared on Australian Accounting Standards basis.

*Additional Estimates Statement – Fair Work Commission*

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	73,797	74,798	77,337	78,656	79,235
Sale of goods and rendering of services	2,279	1,800	1,800	1,800	1,800
Net GST received	3,600	-	-	-	-
Other	-	200	200	200	200
<b>Total cash received</b>	<b>79,676</b>	<b>76,798</b>	<b>79,337</b>	<b>80,656</b>	<b>81,235</b>
<b>Cash used</b>					
Employees	45,975	48,740	50,387	51,495	51,668
Suppliers	29,918	28,058	28,950	29,161	29,567
<b>Total cash used</b>	<b>75,893</b>	<b>76,798</b>	<b>79,337</b>	<b>80,656</b>	<b>81,235</b>
<b>Net cash from / (used by) operating activities</b>	<b>3,783</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	5,604	2,372	2,377	2,397	2,413
<b>Total cash used</b>	<b>5,604</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>
<b>Net cash from / (used by) investing activities</b>	<b>(5,604)</b>	<b>(2,372)</b>	<b>(2,377)</b>	<b>(2,397)</b>	<b>(2,413)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,382	2,372	2,377	2,397	2,413
<b>Total cash received</b>	<b>2,382</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>2,382</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>
<b>Net increase/(decrease) in cash held</b>	<b>561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1	562	562	562	562
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>562</b>	<b>562</b>	<b>562</b>	<b>562</b>	<b>562</b>

Prepared on Australian Accounting Standards basis.

*Additional Estimates Statement – Fair Work Commission*

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget — Act No. 1 and Bill 3 (DCB)	2,382	2,372	2,377	2,397	2,413
<b>Total new capital appropriations</b>	<b>2,382</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>
<b>Provided for:</b>					
Purchase of non-financial assets	2,382	2,372	2,377	2,397	2,413
<b>Total Items</b>	<b>2,382</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation — DCB (a)	4,182	2,372	2,377	2,397	2,413
<b>TOTAL AMOUNT SPENT</b>	<b>4,182</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	4,182	2,372	2,377	2,397	2,413
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>4,182</b>	<b>2,372</b>	<b>2,377</b>	<b>2,397</b>	<b>2,413</b>

(a) 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 (2018–19 Budget year)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>				
Gross book value	25,598	5,340	8,114	39,052
Accumulated depreciation/ amortisation and impairment	(3,967)	(1,262)	(4,102)	(9,331)
<b>Opening net book balance</b>	<b>21,631</b>	<b>4,078</b>	<b>4,012</b>	<b>29,721</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase — appropriation ordinary annual services (a)	250	622	1,500	2,372
<b>Total additions</b>	<b>250</b>	<b>622</b>	<b>1,500</b>	<b>2,372</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,693)	(1,356)	(873)	(5,922)
<b>Total other movements</b>	<b>(3,693)</b>	<b>(1,356)</b>	<b>(873)</b>	<b>(5,922)</b>
<b>As at 30 June 2019</b>				
Gross book value	25,848	5,962	9,614	41,424
Accumulated depreciation/ amortisation and impairment	(7,660)	(2,618)	(4,975)	(15,253)
<b>Closing net book balance</b>	<b>18,188</b>	<b>3,344</b>	<b>4,639</b>	<b>26,171</b>

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018–19* and Bill (No.3) 2018–19 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)**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Other expenses	500	500	500	500	500
<b>Total expenses administered on behalf of Government</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Other revenue	1,159	1,078	1,078	1,078	1,078
<b>Total non-taxation revenue</b>	<b>1,159</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>1,159</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>
<b>Total own-source income administered on behalf of Government</b>	<b>1,159</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>
<b>Net cost of/(contribution by) services</b>	<b>(659)</b>	<b>(578)</b>	<b>(578)</b>	<b>(578)</b>	<b>(578)</b>
<b>Surplus/(deficit) before income tax</b>	<b>659</b>	<b>578</b>	<b>578</b>	<b>578</b>	<b>578</b>
<b>Surplus/(deficit) after income tax</b>	<b>659</b>	<b>578</b>	<b>578</b>	<b>578</b>	<b>578</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>659</b>	<b>578</b>	<b>578</b>	<b>578</b>	<b>578</b>

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 administered assets and liabilities. For this reason, Table 3.9 is not presented.

Additional Estimates Statement – Fair Work Commission

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	1,159	1,078	1,078	1,078	1,078
<b>Total cash received</b>	<b>1,159</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>
<b>Cash used</b>					
Other	500	500	500	500	500
<b>Total cash used</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Net cash from / (used by) operating activities</b>	<b>659</b>	<b>578</b>	<b>578</b>	<b>578</b>	<b>578</b>
<b>Net increase/(decrease) in cash held</b>	<b>659</b>	<b>578</b>	<b>578</b>	<b>578</b>	<b>578</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
– Appropriations	500	500	500	500	500
<b>Total cash from Official Public Account</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Cash to Official Public Account for:					
– Appropriations	1,159	1,078	1,078	1,078	1,078
<b>Total cash to Official Public Account</b>	<b>1,159</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>	<b>1,078</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: 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 3.12: Statement of administered asset movements (2018–19 Budget year)**

The Fair Work Commission has no administered non-financial assets. 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 2018–19 Jobs and Small Business 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 2018–19 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 2018–19 as at Additional Estimates February 2019**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2017–18 \$'000	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
<b>Departmental</b>				
Annual appropriations—ordinary annual services (a)				
Prior year appropriations available	63,165	60,680	-	60,680
Departmental appropriation	110,464	110,009	1,669	111,678
s74 retained revenue receipts (b)	1,770	1,000	-	1,000
Departmental capital budget (c)	5,283	7,215	(318)	6,897
<b>Total departmental annual appropriations</b>	<b>180,682</b>	<b>178,904</b>	<b>1,351</b>	<b>180,255</b>
Special accounts				
Opening balance	1,379	1,300	-	1,300
Appropriation receipts	6,509	7,752	-	7,752
<b>Total special accounts</b>	<b>7,888</b>	<b>9,052</b>	<b>-</b>	<b>9,052</b>
<b>Total departmental resourcing</b>	<b>188,570</b>	<b>187,956</b>	<b>1,351</b>	<b>189,307</b>
<b>Administered</b>				
Total administered special appropriations (d)	661	250	-	250
<b>Total administered resourcing</b>	<b>661</b>	<b>250</b>	<b>-</b>	<b>250</b>
<b>Total resourcing for Fair Work Ombudsman and the Registered Organisations Commission</b>	<b>189,231</b>	<b>188,206</b>	<b>1,351</b>	<b>189,557</b>
			<i>Actual</i>	
			2017–18	2018–19
<b>Average staffing level (number)</b>			721	751

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) 2018–19* and Appropriation Bill (No. 3) 2018–19.
- (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'. Includes \$0.318 million transferred back to the Department of Finance.
- (d) 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 2018–19 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

**Table 1.2: Entity 2018–19 measures since Budget**

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Expense measures (if applicable)</b>					
Changes to the Working and Holiday visa programme	1.1				
Departmental expenses		1,207	1,811	1,823	1,834
<b>Total</b>		<b>1,207</b>	<b>1,811</b>	<b>1,823</b>	<b>1,834</b>
Changes to the Seasonal Workers Programme	1.1				
Departmental expenses		462	693	233	-
<b>Total</b>		<b>462</b>	<b>693</b>	<b>233</b>	<b>-</b>
<b>Total expense measures</b>					
Departmental		1,669	2,504	2,056	1,834
<b>Total</b>		<b>1,669</b>	<b>2,504</b>	<b>2,056</b>	<b>1,834</b>

Prepared on a Government Financial Statistics (fiscal) basis

### 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing 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 2018–19 Budget in *Appropriation Bills Nos. 3 and 4*.

**Table 1.3: Additional estimates and other variations to outcomes since the 2018–19 Budget**

	Program impacted	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Changes to the Working and Holiday visa programme	1.1	1,207	1,811	1,823	1,834
Changes to the Seasonal Workers Programme	1.1	462	693	233	-
Self-balancing transfer	1.1	(318)	-	-	-
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>1,351</b>	<b>2,504</b>	<b>2,056</b>	<b>1,834</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>1,351</b>	<b>2,504</b>	<b>2,056</b>	<b>1,834</b>

## 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) 2018–19**

	2017–18 Available \$'000	2018–19 Budget \$'000	2018–19 Revised \$'000	Additional Estimates \$'000
<b>Departmental programs</b>				
<b>Outcome 1 —</b>				
Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.	115,747	116,226	117,577	1,351
<b>Total departmental</b>	<b>115,747</b>	<b>116,226</b>	<b>117,577</b>	<b>1,351</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES FOR OUTCOME 1

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

#### Budgeted expenses for Outcome 1

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

**Table 2.1.1 Budgeted expenses for Outcome 1**

<b>Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.</b>					
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 1.1: Education Services and Compliance Activities — to educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.</b>					
Departmental expenses					
Departmental appropriation	110,464	111,360	112,445	115,627	119,109
s 74 Retained revenue receipts (a)	1,901	1,000	580	580	580
Expenses not requiring appropriation in the Budget year (b)	10,179	8,019	6,997	8,041	7,951
<b>Departmental total</b>	<b>122,544</b>	<b>120,379</b>	<b>120,022</b>	<b>124,248</b>	<b>127,640</b>
<b>Total expenses for Program 1.1</b>	<b>122,544</b>	<b>120,379</b>	<b>120,022</b>	<b>124,248</b>	<b>127,640</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	110,464	111,360	112,445	115,627	119,109
s 74 Retained revenue receipts (a)	1,901	1,000	580	580	580
Expenses not requiring appropriation in the Budget year (b)	10,179	8,019	6,997	8,041	7,951
<b>Departmental total</b>	<b>122,544</b>	<b>120,379</b>	<b>120,022</b>	<b>124,248</b>	<b>127,640</b>
<b>Total expenses for Outcome 1</b>	<b>122,544</b>	<b>120,379</b>	<b>120,022</b>	<b>124,248</b>	<b>127,640</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	702	723			

- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.  
 (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.

## 2.2 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.**

### Budgeted expenses for Outcome 2

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

**Table 2.2.1 Budgeted expenses for Outcome 2**

<b>Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.</b>					
	2017–18 Actual expenses \$'000	2018–19 Revised estimated expenses \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>Program 2.1: Registered Organisations Commission</b>					
Departmental expenses					
Special accounts	5,680	7,752	5,310	5,403	5,380
Expenses not requiring appropriation in the Budget year (a)	-	166	333	333	166
<b>Departmental total</b>	<b>5,680</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
<b>Total expenses for Program 2.1</b>	<b>5,680</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
<b>Outcome 2 Totals by appropriation type</b>					
Departmental expenses					
Special accounts	5,680	7,752	5,310	5,403	5,380
Expenses not requiring appropriation in the Budget year (a)	-	166	333	333	166
<b>Departmental total</b>	<b>5,680</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
<b>Total expenses for Outcome 2</b>	<b>5,680</b>	<b>7,918</b>	<b>5,643</b>	<b>5,736</b>	<b>5,546</b>
	2017–18	2018–19			
<b>Average staffing level (number)</b>	19	28			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses.

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)						
<b>2018–19</b>	<b>2</b>	<b>2,208</b>	<b>7,752</b>	<b>(7,752)</b>	<b>-</b>	<b>2,208</b>
<i>2017–18</i>		<i>1,379</i>	<i>6,509</i>	<i>(5,680)</i>	<i>-</i>	<i>2,208</i>
<b>Total special accounts</b>						
<b>2018–19 Budget estimate</b>		<b>2,208</b>	<b>7,752</b>	<b>(7,752)</b>	<b>-</b>	<b>2,208</b>
<i>Total special accounts</i>						
<i>2017–18 actual</i>		<i>1,379</i>	<i>6,509</i>	<i>(5,680)</i>	<i>-</i>	<i>2,208</i>

(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 2017–18 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**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	80,647	82,424	83,181	83,301	85,511
Suppliers	35,862	38,106	35,254	38,409	39,658
Grants	1,612	-	-	-	-
Depreciation and amortisation	10,102	8,085	7,230	8,274	8,017
Losses from asset sales	1	-	-	-	-
<b>Total expenses</b>	<b>128,224</b>	<b>128,615</b>	<b>125,665</b>	<b>129,984</b>	<b>133,186</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Rental income	912	500	80	80	80
Other revenue	935	600	600	600	600
<b>Total own-source revenue</b>	<b>1,847</b>	<b>1,100</b>	<b>680</b>	<b>680</b>	<b>680</b>
<b>Gains</b>					
Other gains	200	-	-	-	-
<b>Total gains</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>2,047</b>	<b>1,100</b>	<b>680</b>	<b>680</b>	<b>680</b>
<b>Net cost of / (contribution by) services</b>	<b>(126,177)</b>	<b>(127,515)</b>	<b>(124,985)</b>	<b>(129,304)</b>	<b>(132,506)</b>
Revenue from Government	116,973	119,430	117,755	121,030	124,489
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(9,204)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(9,204)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</b>

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

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations</b>	<b>898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	10,102	8,085	7,230	8,274	8,017
<b>Total comprehensive income/(loss) — as per the statement of comprehensive income</b>	<b>(9,204)</b>	<b>(8,085)</b>	<b>(7,230)</b>	<b>(8,274)</b>	<b>(8,017)</b>

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where 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 – FWO and the ROC

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,892	1,892	1,892	1,892	1,892
Trade and other receivables	52,103	49,673	49,243	48,813	48,383
<b>Total financial assets</b>	<b>53,995</b>	<b>51,565</b>	<b>51,135</b>	<b>50,705</b>	<b>50,275</b>
<b>Non-financial assets</b>					
Land and buildings	20,978	23,057	22,801	22,204	20,907
Property, plant and equipment	1,550	109	1,643	2,175	1,860
Intangibles	8,782	8,956	6,670	4,725	4,620
Other non-financial assets	1,424	1,424	1,424	1,424	1,424
<b>Total non-financial assets</b>	<b>32,734</b>	<b>33,546</b>	<b>32,538</b>	<b>30,528</b>	<b>28,811</b>
<b>Total assets</b>	<b>86,729</b>	<b>85,111</b>	<b>83,673</b>	<b>81,233</b>	<b>79,086</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	14,909	14,479	14,049	13,619	13,189
Other payables	600	600	600	600	600
<b>Total payables</b>	<b>15,509</b>	<b>15,079</b>	<b>14,649</b>	<b>14,219</b>	<b>13,789</b>
<b>Provisions</b>					
Employee provisions	21,584	21,584	21,584	21,584	21,584
Other provisions	1,466	1,466	1,466	1,466	1,466
<b>Total provisions</b>	<b>23,050</b>	<b>23,050</b>	<b>23,050</b>	<b>23,050</b>	<b>23,050</b>
<b>Total liabilities</b>	<b>38,559</b>	<b>38,129</b>	<b>37,699</b>	<b>37,269</b>	<b>36,839</b>
<b>Net assets</b>	<b>48,170</b>	<b>46,982</b>	<b>45,974</b>	<b>43,964</b>	<b>42,247</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	103,667	110,564	116,786	123,050	129,350
Reserves	5,981	5,981	5,981	5,981	5,981
Retained surplus / (accumulated deficit)	(61,478)	(69,563)	(76,793)	(85,067)	(93,084)
<b>Total parent entity interest</b>	<b>48,170</b>	<b>46,982</b>	<b>45,974</b>	<b>43,964</b>	<b>42,247</b>
<b>Total Equity</b>	<b>48,170</b>	<b>46,982</b>	<b>45,974</b>	<b>43,964</b>	<b>42,247</b>

(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 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(61,478)	5,981	103,667	48,170
<b>Adjusted opening balance</b>	<b>(61,478)</b>	<b>5,981</b>	<b>103,667</b>	<b>48,170</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(8,085)	-	-	(8,085)
<b>Total comprehensive income</b>	<b>(8,085)</b>	<b>-</b>	<b>-</b>	<b>(8,085)</b>
of which:				
Attributable to the Australian Government	(8,085)	-	-	(8,085)
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Departmental Capital Budget (DCB)	-	-	6,897	6,897
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>6,897</b>	<b>6,897</b>
Transfers between equity components	-	-	-	-
<b>Estimated closing balance as at 30 June 2019</b>	<b>(69,563)</b>	<b>5,981</b>	<b>110,564</b>	<b>46,982</b>
Less: non-controlling interests	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>(69,563)</b>	<b>5,981</b>	<b>110,564</b>	<b>46,982</b>

Prepared on Australian Accounting Standards basis



Additional Estimates Statements – FWO and the ROC

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	125,193	120,467	115,399	121,460	124,919
Sale of goods and rendering of services	1,526	500	1,473	80	80
Net GST received	4,425	-	-	-	-
Other	-	1,893	1,893	500	500
<b>Total cash received</b>	<b>131,144</b>	<b>122,860</b>	<b>118,765</b>	<b>122,040</b>	<b>125,499</b>
<b>Cash used</b>					
Employees	80,167	82,424	83,181	83,301	85,511
Suppliers	38,765	38,436	35,584	38,739	39,988
s74 Retained Revenue Receipts transferred to OPA	3,007	-	-	-	-
Other	1,612	-	-	-	-
<b>Total cash used</b>	<b>123,551</b>	<b>120,860</b>	<b>118,765</b>	<b>122,040</b>	<b>125,499</b>
<b>Net cash from / (used by) operating activities</b>	<b>7,593</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	14,666	8,897	6,222	6,264	6,300
<b>Total cash used</b>	<b>14,666</b>	<b>8,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>Net cash from / (used by) investing activities</b>	<b>(14,666)</b>	<b>(8,897)</b>	<b>(6,222)</b>	<b>(6,264)</b>	<b>(6,300)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	7,097	6,897	6,222	6,264	6,300
<b>Total cash received</b>	<b>7,097</b>	<b>6,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from / (used by) financing activities</b>	<b>7,097</b>	<b>6,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>Net increase/(decrease) in cash held</b>	<b>24</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,868	1,892	1,892	1,892	1,892
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,892</b>	<b>1,892</b>	<b>1,892</b>	<b>1,892</b>	<b>1,892</b>

Prepared on Australian Accounting Standards basis.

Additional Estimates Statements – FWO and the ROC

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget — Act No. 1 (DCB)	7,097	6,897	6,222	6,264	6,300
<b>Total new capital appropriations</b>	<b>7,097</b>	<b>6,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>Provided for:</b>					
Purchase of non-financial assets	7,097	6,897	6,222	6,264	6,300
<b>Total Items</b>	<b>7,097</b>	<b>6,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation — DCB (a)	7,097	6,897	6,222	6,264	6,300
Funded internally from departmental resources (b)	7,569	2,000	-	-	-
<b>TOTAL AMOUNT SPENT</b>	<b>14,666</b>	<b>8,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	14,666	8,897	6,222	6,264	6,300
<b>TOTAL CASH REQUIRED TO ACQUIRE ASSETS</b>	<b>14,666</b>	<b>8,897</b>	<b>6,222</b>	<b>6,264</b>	<b>6,300</b>

- (a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- (b) Includes the following sources of funding:
- current Bill No. 3 and prior year act No. 1/3/5 appropriations (excluding amounts from the DCB);
  - internally developed assets;
  - s74 External Revenue;
  - proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

*Additional Estimates Statements – FWO and the ROC*

**Table 3.7: Statement of asset movements (2018–19 Budget year)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>				
Gross book value	30,839	5,265	35,956	72,060
Accumulated depreciation/ amortisation and impairment	(9,861)	(3,715)	(27,174)	(40,750)
<b>Opening net book balance</b>	<b>20,978</b>	<b>1,550</b>	<b>8,782</b>	<b>31,310</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase — appropriation ordinary annual services (a)	5,491	82	3,324	8,897
<b>Total additions</b>	<b>5,491</b>	<b>82</b>	<b>3,324</b>	<b>8,897</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,412)	(1,523)	(3,150)	(8,085)
<b>Total other movements</b>	<b>(3,412)</b>	<b>(1,523)</b>	<b>(3,150)</b>	<b>(8,085)</b>
<b>As at 30 June 2019</b>				
Gross book value	36,330	5,347	39,280	80,957
Accumulated depreciation/amortisation and impairment	(13,273)	(5,238)	(30,324)	(48,835)
<b>Closing net book balance</b>	<b>23,057</b>	<b>109</b>	<b>8,956</b>	<b>32,122</b>

- (a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2018–19* and *Bill (No.3) 2018–19* 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)**

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Write-down and impairment of assets	2,714	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	<b>2,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Non-taxation revenue</b>					
Fees and fines	7,810	-	-	-	-
Other revenue	-	300	300	300	300
<b>Total non-taxation revenue</b>	<b>7,810</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>7,810</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total own-source income administered on behalf of Government</b>	<b>7,810</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>5,096</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–18 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	4,737	4,737	4,737	4,737	4,737
Other financial assets	797	797	797	797	797
<b>Total financial assets</b>	<b>5,534</b>	<b>5,534</b>	<b>5,534</b>	<b>5,534</b>	<b>5,534</b>
<b>Non-financial assets</b>					
<b>Total non-financial assets</b>	-	-	-	-	-
<b>Total assets administered on behalf of Government</b>	<b>5,534</b>	<b>5,534</b>	<b>5,534</b>	<b>5,534</b>	<b>5,534</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	1	1	1	1	1
<b>Total payables</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total liabilities administered on behalf of Government</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Net assets/(liabilities)</b>	<b>5,533</b>	<b>5,533</b>	<b>5,533</b>	<b>5,533</b>	<b>5,533</b>

Prepared on Australian Accounting Standards basis.

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

	2017–18 Actual \$'000	2018–19 Revised budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other	2,735	300	300	300	300
<b>Total cash received</b>	<b>2,735</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from / (used by) operating activities</b>	<b>2,735</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Net increase/(decrease) in cash held</b>	<b>2,735</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash to Official Public Account for: – Transfers to other entities (Finance—Whole of Government)	(2,735)	(300)	(300)	(300)	(300)
Total cash to Official Public Account	(2,735)	(300)	(300)	(300)	(300)
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.11: 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 (2018-19 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

Term	Description
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.

Glossary

<b>Term</b>	<b>Description</b>
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.
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 (i.e. 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.



<b>Term</b>	<b>Description</b>
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.