

FAIR WORK COMMISSION

ENTITY RESOURCES AND PLANNED PERFORMANCE

FAIR WORK COMMISSION

SECTION 1: ENTITY OVERVIEW AND RESOURCES	113
1.1 Strategic direction statement	113
1.2 Entity resource statement	114
1.3 Budget measures	115
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	116
2.1 Budgeted expenses and performance for Outcome 1	117
SECTION 3: BUDGETED FINANCIAL STATEMENTS	120
3.1 Budgeted financial statements	120
3.2. Budgeted financial statements tables	121

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*.

The Fair Work Commission consists of a President, Vice Presidents, Deputy Presidents, Commissioners and Expert Panel Members. The Fair Work Commission also has a General Manager and administrative staff.

The Fair Work Commission has the power to make and vary awards, make minimum wage orders, approve enterprise agreements, resolve workplace and other disputes, determine unfair dismissal claims, deal with applications for orders to stop or prevent workplace bullying and make orders in relation to matters such as good faith bargaining and industrial action.

The Commission is responsible for delivering a single planned outcome: ‘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.’

The Commission delivers a single program of dispute resolution, minimum wage setting, orders and approval of agreements.

To achieve the program objectives, the major priorities in 2018–19 include:

- ensuring that the community understands the role of the Commission and recognises it as an independent and expert workplace relations tribunal
- ensuring that the Commission is accessible to all Australians, recognising the community’s diverse needs and expectations
- ensuring that the Commission is efficient, accountable and transparent, and
- ensuring that the Commission is a highly skilled and agile organisation in which its people, processes, systems and technology are aligned to deliver high quality, efficient and effective services to the community.

Further information about the activities of the Fair Work Commission can be found at the Commission’s website, www.fwc.gov.au, and in the Commission’s Corporate Plan.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Fair Work Commission resource statement—Budget estimates for 2018–19 as at Budget, May 2018

	<i>2017–18 Estimated actual \$'000</i>	2018–19 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available (b)	31,028	29,265
Departmental appropriation (c)	74,133	74,047
s74 Retained revenue receipts (d)	2,150	2,000
Departmental Capital Budget (e)	2,382	2,372
Total departmental annual appropriations	<u>109,693</u>	<u>106,836</u>
Total departmental resourcing	109,693	106,836
Administered		
Special appropriations		
Special appropriations limited by criteria/entitlement		
<i>Public Governance, Performance and Accountability Act 2013—s77</i>	500	500
Total administered special appropriations	<u>500</u>	<u>500</u>
Total administered resourcing	<u>500</u>	<u>500</u>
Total resourcing for Fair Work Commission	110,193	108,184
	<i>2017–18</i>	2018–19
Average staffing level (number)	<u>314</u>	<u>314</u>

Prepared on a resourcing (that is, appropriations available) basis.

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

- (a) Appropriation Bill (No.1) 2018–19.
- (b) Estimated adjusted balance carried forward from previous year.
- (c) Excludes Departmental Capital Budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) DCBs are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Fair Work Commission are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2018–19 Budget measures

The Fair Work Commission does not have any new measures since the 2018–19 MYEFO, or any other measures not previously reported in a portfolio statement. For this reason Table 1.2 is not presented.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Fair Work Commission can be found at:
<https://www.fwc.gov.au/about-us/news-and-events/corporate-plan-2017-18-published>

The most recent annual performance statement can be found at:
<https://www.fwc.gov.au/annual-report-2016-17/3-performance/annual-performance-statement>.

2.1 BUDGETED EXPENSES AND PERFORMANCE 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

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.

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wage setting, orders and approvals of agreements					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013—s77</i>	500	500	500	500	500
Administered total	500	500	500	500	500
Departmental expenses					
Departmental appropriation	74,133	74,047	75,759	77,058	77,664
s74 retained revenue receipts (a)	2,150	2,000	2,000	2,000	2,000
Expenses not requiring appropriation in the Budget year (b)	5,832	6,277	6,127	6,098	6,130
Departmental total	82,115	82,324	83,886	85,156	85,794
Total expenses for Program 1.1	82,615	82,824	84,386	85,656	86,294
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	500	500	500	500	500
Administered total	500	500	500	500	500
Departmental expenses					
Departmental appropriation	74,133	74,047	75,759	77,058	77,664
s74 retained revenue receipts (a)	2,150	2,000	2,000	2,000	2,000
Expenses not requiring appropriation in the Budget year (a)	5,832	6,277	6,127	6,098	6,130
Departmental total	82,115	82,324	83,886	85,156	85,794
Total expenses for Outcome 1	82,615	82,824	84,386	85,656	86,294

	2017–18	2018–19
Average staffing level (number)	314	314

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

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.

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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2018–19 Budget measures have created new programs or materially changed existing programs.

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.		
Program 1.1—Dispute resolution, minimum wage setting, orders and approval of agreements		
The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.		
Purpose	The Fair Work Commission is Australia's national workplace relations tribunal. It is an independent body responsible for exercising functions prescribed by the <i>Fair Work Act 2009</i> and the <i>Fair Work (Registered Organisations) Act 2009</i> , including: <ul style="list-style-type: none"> • providing a safety net of minimum conditions, including minimum wages, in awards • facilitating good faith bargaining and the making of enterprise agreements • granting remedies for unfair dismissal • regulating the taking of industrial action • resolving a range of collective and individual workplace disputes through conciliation, mediation and, in some cases, arbitration, and • functions in connection with workplace determinations, equal remuneration, transfer of business, general workplace protections, right of entry permits and stand downs. 	
Delivery	The deliverables for the Fair Work Commission are highlighted in the Fair Work Commission Corporate Plan, including: <ul style="list-style-type: none"> • promoting cooperative and productive workplace relations • resolving unfair dismissal claims • dealing with workplace bullying applications • dealing with general protections claims • setting the national minimum wage • creating, reviewing and varying modern awards • approving enterprise agreements • assisting the bargaining process for enterprise agreements • dispute resolution • determining applications for right of entry permits, and • registration and eligibility rule coverage of federally registered organisations of employers and employees. 	
Performance information		
Year	Performance criteria	Targets
2017–18	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications	34 days Assessment: On track
	Annual wage review to be completed to enable an operative date of 1 July	By June 30 Assessment: On track

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.		
Program 1.1—Dispute resolution, minimum wage setting, orders and approval of agreements		
The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.		
	Improve or maintain the agreement approval time	32 days Assessment: Not on track (a)
2018–19	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications	34 days
	Annual wage review to be completed to enable an operative date of 1 July	By June 30
	Improve or maintain the agreement approval time (b)	32 days
2019–20 and beyond	As per 2018–19	As per 2018–19
Material changes to Program 1.1 resulting from the following measures:		
Nil		

- (a) Primarily due to a significant increase in applications where undertakings are required for approval of the agreement.
- (b) For agreements approved without undertakings.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018–19 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

There are no material differences between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Fair Work Commission is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$6.2 million for the 2018–19 financial year.

Total revenues are estimated to be \$76.1 million and total expenses \$82.3 million in 2018–19.

Total assets at the end of the 2018–19 year are estimated to be \$59.6 million. The majority of the assets represent receivables (appropriation receivables).

Total liabilities for 2018–19 are estimated at \$19.1 million. The largest liability item is accrued employee entitlements.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	47,033	48,032	48,894	49,983	50,108
Suppliers	29,305	28,070	28,920	29,130	29,611
Depreciation and amortisation (a)	5,777	6,222	6,072	6,043	6,075
Total expenses	82,115	82,324	83,886	85,156	85,794
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	1,950	1,800	1,800	1,800	1,800
Other	255	255	255	255	255
Total own-source revenue	2,205	2,055	2,055	2,055	2,055
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	2,205	2,055	2,055	2,055	2,055
Net (cost of)/contribution by services	(79,910)	(80,269)	(81,831)	(83,101)	(83,739)
Revenue from Government	74,133	74,047	75,759	77,058	77,664
Surplus/(deficit) attributable to the Australian Government	(5,777)	(6,222)	(6,072)	(6,043)	(6,075)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(5,777)	(6,222)	(6,072)	(6,043)	(6,075)
Total comprehensive income/(loss) attributable to the Australian Government	(5,777)	(6,222)	(6,072)	(6,043)	(6,075)

Note: Impact of net cash appropriation arrangements

	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	5,777	6,222	6,072	6,043	6,075
Total comprehensive income/(loss)—as per the statement of comprehensive income	(5,777)	(6,222)	(6,072)	(6,043)	(6,075)

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

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	30,061	30,098	30,129	30,160	30,160
Total financial assets	30,062	30,099	30,130	30,161	30,161
Non-financial assets					
Land and buildings	21,776	17,833	14,536	11,226	8,063
Property, plant and equipment	3,954	3,420	2,995	3,094	2,914
Intangibles	3,041	3,668	3,695	3,260	2,943
Other non-financial assets	4,612	4,612	4,612	4,612	4,612
Total non-financial assets	33,383	29,533	25,838	22,192	18,532
Total assets	63,445	59,632	55,968	52,353	48,693
LIABILITIES					
Payables					
Suppliers	4,017	4,017	4,017	4,017	4,017
Other payables	1,908	1,908	1,908	1,908	1,908
Total payables	5,925	5,925	5,925	5,925	5,925
Provisions					
Employee provisions	13,063	13,100	13,131	13,162	13,162
Other provisions	89	89	89	89	89
Total provisions	13,152	13,189	13,220	13,251	13,251
Total liabilities	19,077	19,114	19,145	19,176	19,176
Net assets	44,368	40,518	36,823	33,177	29,517
EQUITY*					
Parent entity interest					
Contributed equity	45,920	48,292	50,669	53,066	55,481
Reserves	12,410	12,410	12,410	12,410	12,410
Retained surplus (accumulated deficit)	(13,962)	(20,184)	(26,256)	(32,299)	(38,374)
Total parent entity interest	44,368	40,518	36,823	33,177	29,517
Total equity	44,368	40,518	36,823	33,177	29,517

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

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity—summary of movement
(Budget year 2018–19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(13,962)	12,410	45,920	44,368
Adjusted opening balance	(13,962)	12,410	45,920	44,368
Comprehensive income				
Surplus/(deficit) for the period	(6,222)	-	-	(6,222)
Total comprehensive income	(6,222)	-	-	(6,222)
of which:				
Attributable to the Australian Government	(6,222)	-	-	(6,222)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	2,372	2,372
Sub-total transactions with owners	-	-	2,372	2,372
Transfers between equity	-	-	-	-
Estimated closing balance as at 30 June 2019	(20,184)	12,410	48,292	40,518
Less: non-controlling interests	-	-	-	-
Closing balance attributable to the Australian Government	(20,184)	12,410	48,292	40,518

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	75,896	74,010	75,728	77,027	77,664
Sale of goods and rendering of services	1,950	1,800	1,800	1,800	1,800
Other	200	200	200	200	200
Total cash received	78,046	76,010	77,728	79,027	79,664
Cash used					
Employees	46,996	47,995	48,863	49,952	50,108
Suppliers	29,250	28,015	28,865	29,075	29,556
Total cash used	76,246	76,010	77,728	79,027	79,664
Net cash from/(used by) operating activities	1,800	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	4,182	2,372	2,377	2,397	2,415
Total cash used	4,182	2,372	2,377	2,397	2,415
Net cash from/(used by) investing activities	(4,182)	(2,372)	(2,377)	(2,397)	(2,415)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,382	2,372	2,377	2,397	2,415
Total cash received	2,382	2,372	2,377	2,397	2,415
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	2,382	2,372	2,377	2,397	2,415
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1	1	1	1	1
Cash and cash equivalents at the end of the reporting period	1	1	1	1	1

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	2,382	2,372	2,377	2,397	2,415
Total new capital appropriations	2,382	2,372	2,377	2,397	2,415
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,382	2,372	2,377	2,397	2,415
Total items	2,382	2,372	2,377	2,397	2,415
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation—DCB (a)	4,182	2,372	2,377	2,397	2,415
TOTAL	4,182	2,372	2,377	2,397	2,415
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	4,182	2,372	2,377	2,397	2,415
Total cash used to acquire assets	4,182	2,372	2,377	2,397	2,415

(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 3.6: Statement of asset movements (Budget year 2018–19)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018				
Gross book value	25,810	5,111	6,730	37,651
Accumulated depreciation/amortisation and impairment	(4,034)	(1,157)	(3,689)	(8,880)
Opening net book balance	21,776	3,954	3,041	28,771
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase—appropriation ordinary annual services (a)	250	622	1,500	2,372
Total additions	250	622	1,500	2,372
Other movements				
Depreciation/amortisation expense	(4,193)	(1,156)	(873)	(6,222)
Total other movements	(4,193)	(1,156)	(873)	(6,222)
As at 30 June 2019				
Gross book value	26,060	5,733	8,230	40,023
Accumulated depreciation/amortisation and impairment	(8,227)	(2,313)	(4,562)	(15,102)
Closing net book balance	17,833	3,420	3,668	24,921

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Other expenses	500	500	500	500	500
Total expenses administered on behalf of Government	500	500	500	500	500
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	1,078	1,078	1,078	1,078	1,078
Total non-taxation revenue	1,078	1,078	1,078	1,078	1,078
Total own-source revenue administered on behalf of Government	1,078	1,078	1,078	1,078	1,078
Total own-sourced income administered on behalf of Government	1,078	1,078	1,078	1,078	1,078
Net (cost of)/contribution by services	(578)	(578)	(578)	(578)	(578)
Surplus/(deficit) before income tax	578	578	578	578	578
Surplus/(deficit) after income tax	578	578	578	578	578
Total comprehensive income/(loss)	578	578	578	578	578

Prepared on Australian Accounting Standards basis.

Table 3.8: 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 3.8 is not presented.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other—Application fees	1,078	1,078	1,078	1,078	1,078
Total cash received	1,078	1,078	1,078	1,078	1,078
Cash used					
Other—Refund of application fees	500	500	500	500	500
Total cash used	500	500	500	500	500
Net cash from/(used by) operating activities	578	578	578	578	578
Net increase/(decrease) in cash held	578	578	578	578	578
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
– Appropriations	500	500	500	500	500
Total cash from Official Public Account	500	500	500	500	500
Cash to Official Public Account for:					
– Appropriations	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)
Total cash to Official Public Account	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

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

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