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

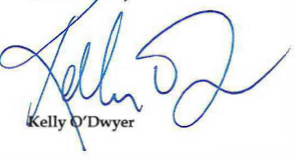
Dear Mr President

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

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nfp not for publication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](file:///\\EMP\50032271\Web%20Services\Bec%20working%20folder\PAES%202018-19\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.

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

Contents

[Portfolio overview 1](#_Toc535844240)

[Entity additional estimates statements 7](#_Toc535844241)

[Department of Jobs and Small Business 10](#_Toc535844242)

[Fair Work Commission 37](#_Toc535844243)

[Fair Work Ombudsman and the Registered Organisations Commission 53](#_Toc535844244)

[Portfolio glossary 69](#_Toc535844245)

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

**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

| **Agency** | **Outcome 1** | **Outcome 2** |
| --- | --- | --- |
| **Department of Jobs and Small Business** Kerri Hartland, Secretary | 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. |
| **Asbestos Safety and Eradication Agency** Justine Ross, Chief Executive Officer | 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. |  |
| **Australian Building and Construction Commission** Stephen McBurney, Commissioner | 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. |  |
| Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority  **Lynette MacLean, A/g Chief Executive Officer** | Supporting participation and productivity through healthy and safe workplaces that minimise the impact of harm in workplaces covered by Comcare. |  |
| **Fair Work Commission** Bernadette O’Neill, General Manager | 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. |  |
| **Fair Work Ombudsman and the Registered Organisations Commission**  Sandra Parker PSM, Ombudsman Mark Bielecki, Registered Organisations Commissioner | Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement. | Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action. |
| **Safe Work Australia** Michelle Baxter, Chief Executive Officer | Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements. |  |

Entity additional estimates statements

Department of Jobs and Small Business

[Section 1: Entity overview and resources 10](#_Toc535833737)

[1.1 Strategic direction statement 10](#_Toc535833738)

[1.2 Entity resource statement 10](#_Toc535833739)

[1.3 Entity Measures 13](#_Toc535833740)

[1.4 Additional estimates, resourcing and variations to Outcomes 15](#_Toc535833741)

[1.5 Breakdown of Additional Estimates by Appropriation Bill 17](#_Toc535833742)

[Section 2: Revisions to outcomes and planned performance 18](#_Toc535833743)

[2.1 Budgeted expenses for Outcome 1 18](#_Toc535833744)

[2.2 Budgeted expenses for Outcome 2 20](#_Toc535833745)

[Section 3: Special account flows and budgeted financial statements 22](#_Toc535833746)

[3.1 Special account flows 22](#_Toc535833747)

[3.2 Budgeted financial statements 22](#_Toc535833748)

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

|  | *Actual available appropriation  2017–18 $'000* | Estimate as at Budget  2018–19 $'000 | Proposed Additional Estimates  2018–19 $'000 | Total estimate at Additional Estimates 2018–19 $'000 |
| --- | --- | --- | --- | --- |
| **Departmental** |  |  |  |  |
| 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 |
| *Total departmental annual appropriations* | *565,865* | *540,281* | *39,386* | *579,667* |
| ***Total departmental resourcing*** | ***565,865*** | ***540,281*** | ***39,386*** | ***579,667*** |
| **Administered** |  |  |  |  |
| 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 |
| *Total administered annual appropriations* | *2,090,589* | *1,668,815* | *88,236* | *1,757,051* |
| **Special appropriations** |  |  |  |  |
| **Special appropriations limited by criteria/ entitlement** |  |  |  |  |
| *Public Governance, Performance and Accountability Act 2013 — s77* | *2* | 30 | - | 30 |
| *Coal Mining Industry (Long Service Leave Funding) Act 1992* | *149,081* | 113,150 | - | 113,150 |
| *Safety, Rehabilitation and Compensation Act 1988* | *30,734* | 31,227 | (1,725) | 29,502 |
| *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* | *24,675* | 29,309 | 1,386 | 30,695 |
| *Fair Entitlements Guarantee Act 2012* | *131,918* | 220,716 | - | 220,716 |
| *Total administered special appropriations (f)* | *336,410* | *394,432* | *(339)* | *394,093* |
| Special accounts (f) |  |  |  |  |
| Opening balance | *-* | *-* | *-* | - |
| *Total special account receipts* | *-* | - | **-** | **-** |
| *less payments to corporate entities from annual/ special appropriations* | *6,020* | *5,989* | *-* | *5,989* |
| ***Total administered resourcing*** | ***2,420,979*** | ***2,057,258*** | ***87,897*** | ***2,145,155*** |
| **Total resourcing for Department of Jobs and Small Business** | ***2,986,844*** | **2,597,539** | **127,283** | **2,724,822** |
|  |  |  |  |  |
|  |  |  | *Actual 2017–18* | 2018–19 |
| **Average staffing level (number)** |  |  | *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

|  | *Actual available appropriation  2017–18 $'000* | Estimate as at Budget  2018–19 $'000 | Proposed Additional Estimates  2018–19 $'000 | Total estimate at Additional Estimates 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.

1. *Appropriation Act (No. 1) 2018–19* and Appropriation Bill (No. 3) 2018–19.
2. Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. 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.
4. *Appropriation Act (No. 2) 2018–19* and Appropriation Bill (No. 4) 2018–19.
5. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
6. 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 |
| --- | --- | --- | --- | --- | --- |
| **Expense measures** |  |  |  |  |  |
| Improving Job Seekers' Employability | 1.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **-** | **-** | **-** | **-** |
| Jobs and Education Data Infrastructure — data tool for employers and employees | 1.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 2,638 | 1,802 | 70 | 71 |
| **Total** |  | **2,638** | **1,802** | **70** | **71** |
| Online Employment Services Trial — expansion | 1.1 |  |  |  |  |
| Administered expenses |  | (6,106) | (26,570) | (4,192) | (666) |
| Departmental expenses |  | 7,017 | 6,547 | - | - |
| **Total** |  | **911** | **(20,023)** | **(4,192)** | **(666)** |
| Social Services and Other Legislation Amendment (Promoting Sustainable Welfare) Bill (a) | 1.1 |  |  |  |  |
| Administered expenses |  | - | - | 13 | 62 |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **-** | **-** | **13** | **62** |
| Strengthening the Integrity of Welfare Payments — extension and amendments (a) | 1.1 |  |  |  |  |
| Administered expenses |  | (8) | (66) | (140) | (197) |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **(8)** | **(66)** | **(140)** | **(197)** |
| Women’s Economic Security Package (b) | 1.1 |  |  |  |  |
| Administered expenses |  | - | 500 | 500 | 500 |
| Departmental expenses |  | - | - | - | - |
| **Total** |  | **-** | **500** | **500** | **500** |
| Changes to the Seasonal Worker Programme | 2.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 331 | 315 | 176 | - |
| **Total** |  | **331** | **315** | **176** | **-** |
| Small Business Package — finance and cash flow (c) | 2.3 |  |  |  | - |
| Administered expenses |  | 500 | - | - | - |
| Departmental expenses |  | 10 | - | - | **-** |
| **Total** |  | **510** | **-** | **-** | **-** |

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 |
| **Total** |  | **18,856** | **5,660** | **4,519** | **4,545** |
| Small Business Package — making it easier for business (d) | 2.3 |  |  |  |  |
| Administered expenses |  | 2,049 | 1,586 | - | - |
| Departmental expenses |  | 588 | 102 | 16 | 2 |
| **Total** |  | **2,637** | **1,688** | **16** | **2** |
| 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 |
| **Total** |  | **884** | **2,653** | **2,662** | **2,669** |
| **Total expense measures** |  |  |  |  |  |
| Administered |  | 10,959 | (22,137) | (2,406) | 1,112 |
| Departmental |  | 15,800 | 14,666 | 6,030 | 5,874 |
| **Total** |  | **26,759** | **(7,471)** | **3,624** | **6,986** |
| **Capital measures** |  |  |  |  |  |
| Jobs and Education Data Infrastructure — data tool for employers and employees | 1.1 |  |  |  |  |
| Administered capital |  | - | - | - | - |
| Departmental capital |  | 2,048 | 676 | - | - |
| **Total** |  | **2,048** | **676** | **-** | **-** |
| Online Employment Services Trial — expansion | 1.1 |  |  |  |  |
| Administered capital |  | - | - | - | - |
| Departmental capital |  | 3,658 | 7,845 | - | - |
| **Total** |  | **3,658** | **7,845** | **-** | **-** |
| **Total capital measures** |  |  |  |  |  |
| Administered |  | - | - | - | - |
| Departmental |  | 5,706 | 8,521 | **-** | - |
| **Total** |  | **5,706** | **8,521** | **-** | **-** |

Prepared on a Government Financial Statistics (fiscal) basis

1. 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.
2. 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.
3. 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.
4. 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.
5. 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 |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1** |  |  |  |  |  |
| **Administered** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| 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 |
| **Changes in number of unemployment beneficiaries** |  |  |  |  |  |
| (net decrease) | 1.1 | (18,943) | (43,333) | (54,875) | (61,825) |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) | 1.1 | (874) | (1,140) | (1,018) | (1,018) |
| **Program specific parameter** |  |  |  |  |  |
| (net increase) | 1.1 | 88,147 | 119,639 | 117,148 | 120,430 |
| **Legislation Delays** |  |  |  |  |  |
| (net increase) | 1.1 | 8,593 | 11,050 | 8,339 | 4,288 |
| **Other Variations** |  |  |  |  |  |
| (net increase) |  | - | (145) | (569) | (780) |
| **Net impact on appropriations for Outcome 1 (administered)** |  | **70,809** | **59,935** | **65,206** | **60,794** |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| **Measures** |  |  |  |  |  |
| 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 | - | - |
| **Self Balancing Transfers** |  |  |  |  |  |
| (net increase) (a) |  | 5,247 | **-** | **-** | **-** |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **20,608** | **16,870** | **70** | **71** |
| **Total net impact on appropriations for Outcome 1** |  | **91,417** | **76,805** | **65,276** | **60,865** |

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 |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Outcome 2** | |  | |  |  |  |  |
| **Administered** | |  | |  |  |  |  |
| **Annual appropriations** | |  | |  |  |  |  |
| **Measures** | |  | |  |  |  |  |
| 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 |
| **Changes in Parameters** | |  | |  |  |  |  |
| (net increase) | | 2.1 | | 354 | 410 | 590 | 776 |
| **Special appropriations** | |  | |  |  |  |  |
| **(including Special Accounts)** | |  | |  |  |  |  |
| **Other Variations** | |  | |  |  |  |  |
| (net increase) | | 2.1, 2.2 | | (339) | (42,361) | (42,275) | (41,882) |
| **Net impact on appropriations for Outcome 2 (administered)** | |  | | **17,088** | **(37,952)** | **(40,272)** | **(39,693)** |
| **Outcome 2** | |  | |  |  |  |  |
| **Departmental** | |  | |  |  |  |  |
| **Annual appropriations** | |  | |  |  |  |  |
| **Measures** | |  | |  |  |  |  |
| 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 |
| **Self Balancing Transfers** | |  | |  |  |  |  |
| (net increase) (a) | |  | | 1,670 | **-** | **-** | **-** |
| **Net impact on appropriations for Outcome 2 (departmental)** | |  | | **7,815** | **6,317** | **5,960** | **5,803** |
| **Total net impact on appropriations for Outcome 2** | |  | | **24,903** | **(31,635)** | **(34,312)** | **(33,890)** |

Prepared on a Government Financial Statistics (fiscal) basis.

1. 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 |
| --- | --- | --- | --- | --- | --- |
| **Administered items** |  |  |  |  |  |
| **Outcome 1 —** Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workplace participation. | 1,685,365 | 1,623,942 | 1,694,751 | 70,809 | - |
| **Outcome 2 —** 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 | - |
| **Total administered** | **1,723,582** | **1,662,826** | **1,751,062** | **88,236** | **-** |
| **Departmental programs** |  |  |  |  |  |
| **Outcome 1 —** Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workplace participation. | 256,230 | 255,064 | 269,966 | 14,902 | - |
| **Outcome 2 —** 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 | - |
| **Total departmental (a)** | **342,136** | **342,665** | **365,382** | **22,717** | **-** |
| **Total administered and departmental** | **2,065,718** | **2,005,491** | **2,116,444** | **110,953** | **-** |

1. 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 |
| --- | --- | --- | --- | --- | --- |
| **Non-operating** |  |  |  |  |  |
| Equity injections | 40,349 | 16,390 | 22,096 | 5,706 | - |
| **Total non-operating** | **40,349** | **16,390** | **22,096** | **5,706** | **-** |
| **Total other services** | **40,349** | **16,390** | **22,096** | **5,706** | **-** |

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

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.

|  | 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 | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program 1.1: Employment Services** |  |  | |  | |  | |  | |
| 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 | |
| **Administered total** | **1,747,122** | **1,695,343** | | **1,589,032** | | **1,566,689** | | **1,570,877** | |
| **Total expenses for Program 1.1** | **1,747,122** | **1,695,343** | | **1,589,032** | | **1,566,689** | | **1,570,877** | |
| **Outcome 1 Totals by appropriation type** | | |  | |  | |  | |  | |
| 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 | |
| **Administered total** | 1,747,122 | 1,695,343 | | 1,589,032 | | 1,566,689 | | 1,570,877 | |
| Departmental expenses |  |  | |  | |  | |  | |
| Departmental appropriation | 233,820 | 245,160 | | 233,028 | | 220,650 | | 219,563 | |
| s 74 Retained revenue receipts (a) | 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 | |
| **Departmental total** | **307,902** | **318,251** | | **306,615** | | **292,849** | | **290,026** | |
| **Total expenses for Outcome 1** | **2,055,024** | **2,013,594** | | **1,895,647** | | **1,859,538** | | **1,860,903** | |
|  |  |  | |  | |  | |  | |
|  | 2017–18 | 2018–19 | |  | |  | |  | |
| **Average staffing level (number)** | 1,501 | 1,463 | |  | |  | |  | |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.
3. 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

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

|  | 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 | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Program 2.1: Workplace Support** |  | |  | |  | |  | |  | |
| 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 |  | |  | |  | |  | |  | |
| *Coal Mining Industry (LSL) Act 1992* | 151,966 | | 113,150 | | 113,150 | | 113,150 | | 113,150 | |
| *Fair Entitlements Guarantee Act 2012* | 168,660 | | 220,766 | | 219,370 | | 216,642 | | 218,401 | |
| **Administered total** | **345,936** | | **366,869** | | **358,377** | | **356,103** | | **358,570** | |
| **Total expenses for Program 2.1** | **345,936** | | **366,869** | | **358,377** | | **356,103** | | **358,570** | |
| **Program 2.2: Workers’ Compensation Payments** | |  | |  | |  | |  | |
| Administered expenses |  | |  | |  | |  | |  | |
| Comcare | 6,020 | | 5,989 | | 5,995 | | 6,034 | | 6,069 | |
| Special appropriations |  | |  | |  | |  | |  | |
| *Asbestos-related Claims Act 2005* | 24,675 | | 30,695 | | 26,884 | | 27,900 | | 28,696 | |
| *Safety, Rehabilitation & Compensation Act 1998* | 30,734 | | 29,502 | | 29,384 | | 28,150 | | 27,167 | |
| **Administered total** | **61,429** | | **66,186** | | **62,263** | | **62,084** | | **61,932** | |
| **Total expenses for Program 2.2** | **61,429** | | **66,186** | | **62,263** | | **62,084** | | **61,932** | |
| **Program 2.3: Small Business Support** |  | |  | |  | |  | |  | |
| Administered expenses |  | |  | |  | |  | |  | |
| Small Business Support | 4,290 | | 23,067 | | 10,291 | | 7,387 | | 7,691 | |
| **Administered total** | **4,290** | | **23,067** | | **10,291** | | **7,387** | | **7,691** | |
| **Total expenses for Program 2.3** | **4,290** | | **23,067** | | **10,291** | | **7,387** | | **7,691** | |

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 | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Outcome 2 Totals by appropriation type** | | | | |  | | |  | | |  | | |  | | |
| 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 | | |
| **Administered total** | | 411,655 | | 456,122 | | | 430,931 | | | 425,574 | | | 428,193 | | |
| Departmental expenses | |  | |  | | |  | | |  | | |  | | |
| Departmental appropriation | | 77,414 | | 88,855 | | | 88,764 | | | 88,946 | | | 89,024 | | |
| s 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 | | |
| **Departmental total** | | 100,455 | | 107,372 | | | 107,145 | | | 107,379 | | | 107,573 | | |
| **Total expenses for Outcome 2** | | **512,110** | | **563,494** | | | **538,076** | | | **532,953** | | | **535,766** | | |
|  | |  | | |  | | |  | | |  |  | |
|  | | 2017–18 | | | 2018–19 | | |  | | |  |  | |
| **Average staffing level (number)** | | 456 | | | 498 | | |  | | |  |  | |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.
3. 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 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES** |  |  |  |  |  |
| 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 | - | - | - | - |
| **Total expenses** | **408,357** | **425,623** | **413,760** | **400,228** | **397,599** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| 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 |
| **Total own-source revenue** | **54,452** | **52,421** | **52,421** | **52,421** | **52,421** |
| **Gains** |  |  |  |  |  |
| Sale of assets | 256 | - | - | - | - |
| Other gains | 1,678 | - | - | - | - |
| **Total gains** | **1,934** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **56,386** | **52,421** | **52,421** | **52,421** | **52,421** |
| **Net cost of / (contribution by) services** | **(351,971)** | **(373,202)** | **(361,339)** | **(347,807)** | **(345,178)** |
| Revenue from Government | 310,830 | 334,015 | 321,792 | 309,596 | 308,587 |
| **Surplus/(deficit) attributable to the Australian Government** | **(41,141)** | **(39,187)** | **(39,547)** | **(38,211)** | **(36,591)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| Changes in asset revaluation surplus | - | - | - | - | - |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(41,141)** | **(39,187)** | **(39,547)** | **(38,211)** | **(36,591)** |

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 |
| --- | --- | --- | --- | --- | --- |
| **Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations** | **1,530** | **-** | **-** | **-** | **-** |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 42,671 | 39,187 | 39,547 | 38,211 | 36,591 |
| **Total comprehensive income/(loss) — as per the statement of comprehensive income** | **(41,141)** | **(39,187)** | **(39,547)** | **(38,211)** | **(36,591)** |

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

Prepared on Australian Accounting Standards basis.

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

|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| --- | --- | --- | --- | --- | --- |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| 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 |
| ***Total financial assets*** | ***149,628*** | ***148,510*** | ***146,276*** | ***146,402*** | ***146,461*** |
| **Non-financial assets** |  |  |  |  |  |
| 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 |
| ***Total non-financial assets*** | ***194,504*** | ***207,847*** | ***203,731*** | ***195,812*** | ***189,169*** |
| Assets held for sale | - | - | - | - | - |
| **Total assets** | **344,132** | **356,357** | **350,007** | **342,214** | **335,630** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 38,937 | 39,377 | 39,411 | 39,411 | 39,411 |
| Other payables | 17,357 | 15,071 | 12,702 | 12,715 | 12,715 |
| ***Total payables*** | ***56,294*** | ***54,448*** | ***52,113*** | ***52,126*** | ***52,126*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 74,998 | 75,726 | 75,827 | 75,940 | 75,999 |
| Other provisions | 93 | 91 | 91 | 91 | 91 |
| ***Total provisions*** | ***75,091*** | ***75,817*** | ***75,918*** | ***76,031*** | ***76,090*** |
| **Total liabilities** | **131,385** | **130,265** | **128,031** | **128,157** | **128,216** |
| **Net assets** | **212,747** | **226,092** | **221,976** | **214,057** | **207,414** |
| **EQUITY (a)** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| 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) |
| ***Total parent entity interest*** | ***212,747*** | ***226,092*** | ***221,976*** | ***214,057*** | ***207,414*** |
| **Total Equity** | **212,747** | **226,092** | **221,976** | **214,057** | **207,414** |

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

Prepared on Australian Accounting Standards basis

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 |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| 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 | - | - | - | - |
| ***Total cash received*** | ***466,905*** | ***401,163*** | ***388,638*** | ***373,670*** | ***372,717*** |
| **Cash used** |  |  |  |  |  |
| 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 | - | - | - | - |
| ***Total cash used*** | ***468,442*** | ***401,163*** | ***388,638*** | ***373,670*** | ***372,717*** |
| **Net cash from / (used by) operating activities** | **(1,537)** | **-** | **-** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Proceeds from sales of property, plant and equipment | 272 | - | - | - | - |
| ***Total cash received*** | ***272*** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 69,530 | 52,530 | 35,431 | 30,292 | 29,948 |
| ***Total cash used*** | ***69,530*** | ***52,530*** | ***35,431*** | ***30,292*** | ***29,948*** |
| **Net cash from / (used by) investing activities** | **(69,258)** | **(52,530)** | **(35,431)** | **(30,292)** | **(29,948)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 69,530 | 52,530 | 35,431 | 30,292 | 29,948 |
| ***Total cash received*** | ***69,530*** | ***52,530*** | ***35,431*** | ***30,292*** | ***29,948*** |
| **Cash used** |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Total cash used*** | **-** | **-** | **-** | **-** | **-** |
| **Net cash from/(used by) financing activities** | **69,530** | **52,530** | **35,431** | **30,292** | **29,948** |
| **Net increase/(decrease) in cash held** | **(1,265)** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 3,661 | 2,396 | 2,396 | 2,396 | 2,396 |
| **Cash and cash equivalents at the end of the reporting period** | **2,396** | **2,396** | **2,396** | **2,396** | **2,396** |

Prepared on Australian Accounting Standards basis.

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 |
| --- | --- | --- | --- | --- | --- |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| 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 | - |
| **Total new capital appropriations** | **69,530** | **52,530** | **35,431** | **30,292** | **29,948** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 69,530 | 52,530 | 35,431 | 30,292 | 29,948 |
| **Total Items** | **69,530** | **52,530** | **35,431** | **30,292** | **29,948** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| 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 |
| **TOTAL AMOUNT SPENT** | **69,530** | **52,530** | **35,431** | **30,292** | **29,948** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 69,530 | 52,530 | 35,431 | 30,292 | 29,948 |
| **TOTAL CASH REQUIRED TO ACQUIRE ASSETS** | **69,530** | **52,530** | **35,431** | **30,292** | **29,948** |

1. Includes both current and prior Bill No. 4 and prior Act No. 2/4/6 appropriations and special capital appropriations.
2. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).

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

1. “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 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| 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 |
| **Total expenses administered on behalf of Government** | **2,158,777** | **2,151,465** | **2,019,963** | **1,992,263** | **1,999,070** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Taxation revenue** |  |  |  |  |  |
| Other taxes | 151,966 | 113,150 | 113,150 | 113,150 | 113,150 |
| ***Total taxation revenue*** | ***151,966*** | ***113,150*** | ***113,150*** | ***113,150*** | ***113,150*** |
| **Non-taxation revenue** |  |  |  |  |  |
| Recoveries | 39,626 | 74,126 | 76,100 | 78,156 | 78,156 |
| Other revenue | 395,519 | 3,190 | 3,190 | 3,190 | 3,190 |
| ***Total non-taxation revenue*** | ***435,145*** | ***77,316*** | ***79,290*** | ***81,346*** | ***81,346*** |
| **Total own-source revenue administered on behalf of Government** | **587,111** | **190,466** | **192,440** | **194,496** | **194,496** |
| **Total own-source income administered on behalf of Government** | **587,111** | **190,466** | **192,440** | **194,496** | **194,496** |
| **Net cost of/(contribution by) services** | **1,571,666** | **1,960,999** | **1,827,523** | **1,797,767** | **1,804,574** |
| **Surplus/(deficit) before income tax** | **(1,571,666)** | **(1,960,999)** | **(1,827,523)** | **(1,797,767)** | **(1,804,574)** |
| Income tax expense | **-** | - | - | - | - |
| **Surplus/(deficit) after income tax** | **(1,571,666)** | **(1,960,999)** | **(1,827,523)** | **(1,797,767)** | **(1,804,574)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Items not subject to subsequent reclassification to profit or loss** |  |  |  |  |  |
| Changes in asset revaluation surplus | 72,662 | - | - | - | - |
| **Total other comprehensive income** | **72,662** | **-** | **-** | **-** | **-** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **(1,499,004)** | **(1,960,999)** | **(1,827,523)** | **(1,797,767)** | **(1,804,574)** |

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 |
| --- | --- | --- | --- | --- | --- |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| 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 |
| ***Total financial assets*** | ***453,811*** | ***453,770*** | ***453,770*** | ***453,770*** | ***453,128*** |
| **Non-financial assets** |  |  |  |  |  |
| Other non-financial assets | 6,314 | 6,605 | 6,628 | 6,898 | 7,182 |
| ***Total non-financial assets*** | ***6,314*** | ***6,605*** | ***6,628*** | ***6,898*** | ***7,182*** |
| Assets held for sale | - | - | - | - | - |
| **Total assets administered on behalf of Government** | **460,125** | **460,375** | **460,398** | **460,668** | **460,310** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| 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 |
| ***Total payables*** | ***2,458,547*** | ***2,370,834*** | ***2,335,242*** | ***2,310,734*** | ***2,290,001*** |
| **Total liabilities administered on behalf of Government** | **2,458,547** | **2,370,834** | **2,335,242** | **2,310,734** | **2,290,001** |
| **Net assets/(liabilities)** | **(1,998,422)** | **(1,910,459)** | **(1,874,844)** | **(1,850,066)** | **(1,829,691)** |

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 |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| 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 |
| ***Total cash received*** | ***358,797*** | ***337,935*** | ***333,868*** | ***331,617*** | ***329,318*** |
| **Cash used** |  |  |  |  |  |
| 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 |
| ***Total cash used*** | ***2,278,483*** | ***2,298,623*** | ***2,160,772*** | ***2,129,012*** | ***2,133,534*** |
| **Net cash from / (used by) operating activities** | **(1,919,686)** | **(1,960,688)** | **(1,826,904)** | **(1,797,395)** | **(1,804,216)** |
| ***Net increase/(decrease) in cash held*** | ***(1,919,686)*** | ***(1,960,688)*** | ***(1,826,904)*** | ***(1,797,395)*** | ***(1,804,216)*** |
| 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 |
| *Total cash from Official Public Account* | *2,291,400* | *2,298,613* | *2,160,802* | *2,129,042* | *2,133,564* |
| 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) |
| *Total cash to Official Public Account* | *(371,684)* | *(337,965)* | *(333,898)* | *(331,647)* | *(329,348)* |
| **Cash and cash equivalents at end of reporting period** | **40** | **-** | **-** | **-** | **-** |

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

[Section 1: Entity overview and resources 37](#_Toc535833706)

[1.1 Strategic direction statement 37](#_Toc535833707)

[1.2 Entity resource statement 37](#_Toc535833708)

[1.3 Entity Measures 39](#_Toc535833709)

[1.4 Additional estimates, resourcing and variations to Outcomes 40](#_Toc535833710)

[1.5 Breakdown of Additional Estimates by Appropriation Bill 40](#_Toc535833711)

[Section 2: Revisions to outcomes and planned performance 41](#_Toc535833712)

[2.1 Budgeted expenses for Outcome 1 41](#_Toc535833713)

[Section 3: Special account flows and budgeted financial statements 43](#_Toc535833714)

[3.1 Special account flows 43](#_Toc535833715)

[3.2 Budgeted financial statements 43](#_Toc535833716)

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.

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

|  | *Actual available appropriation  2017–18 $'000* | Estimate as at Budget  2018–19 $'000 | Proposed Additional Estimates  2018–19 $'000 | Total estimate at Additional Estimates 2018–19 $'000 |
| --- | --- | --- | --- | --- |
| **Departmental** |  |  |  |  |
| 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 |
| *Total departmental annual appropriations* | *109,731* | *107,684* | *793* | *108,477* |
| ***Total departmental resourcing*** | ***109,731*** | ***107,684*** | ***793*** | ***108,477*** |
| *Total administered special appropriations* | *500* | *500* | *-* | *500* |
| ***Total administered resourcing*** | ***500*** | ***500*** | ***-*** | ***500*** |
| **Total resourcing for Fair Work Commission** | ***110,231*** | **108,184** | **793** | **108,977** |
|  |  |  |  |  |
|  |  |  | *Actual 2017–18* | 2018–19 |
| **Average staffing level (number)** |  |  | *307* | 318 |

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.

1. *Appropriation Act (No. 1) 2018–19* and Appropriation Bill (No. 3) 2018–19.
2. Estimated external revenue receipts under section 74 of the PGPA Act.
3. 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 |
| --- | --- | --- | --- | --- | --- |
| **Expense measures** |  |  |  |  |  |
| Fair Work Commission — Appointment of additional members — additional resources (a) | 1.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 599 | 1,228 | 1,243 | 1,257 |
| **Total** |  | **599** | **1,228** | **1,243** | **1,257** |
| Fair Work Commission — Workplace Advice Service (a) | 1.1 |  |  |  |  |
| Administered expenses |  | - | - | - | - |
| Departmental expenses |  | 194 | 389 | 392 | 395 |
| **Total** |  | **194** | **389** | **392** | **395** |
| **Total expense measures** |  |  |  |  |  |
| Administered |  | - | - | - | - |
| Departmental |  | 793 | 1,617 | 1,635 | 1,652 |
| **Total** |  | **793** | **1,617** | **1,635** | **1,652** |

Prepared on a Government Financial Statistics (fiscal) basis.

1. 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 |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| Fair Work Commission — Appointment of additional members — additional resources | 1.1 |  |  |  |  |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  | 599 | 1,228 | 1,243 | 1,257 |
| Fair Work Commission — Workplace Advice Service | 1.1 |  |  |  |  |
| **Movement of Funds** |  |  |  |  |  |
| (net increase) |  | 194 | 389 | 392 | 395 |
| **Changes in Parameters** |  |  |  |  |  |
| (net decrease) |  | - | - | - | (76) |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **793** | **1,617** | **1,635** | **1,576** |
| **Total net impact on appropriations for Outcome 1** |  | **793** | **1,617** | **1,635** | **1,576** |

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 |
| --- | --- | --- | --- | --- | --- |
| **Departmental 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. | 74,133 | 74,047 | 74,840 | 793 | - |
| **Total departmental** | **74,133** | **74,047** | **74,840** | **793** | **-** |

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

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 Actual expenses  $'000 | 2018–19 Revised estimated expenses $'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 (a) |  |  |  |  |  |
| *Public Governance, Performance and Accountability Act 2013 — s77* | 500 | 500 | 500 | 500 | 500 |
| **Administered total** | **500** | **500** | **500** | **500** | **500** |
| 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 |
| **Departmental total** | **82,606** | **82,817** | **85,503** | **86,791** | **87,370** |
| **Total expenses for Program 1.1** | **83,106** | **83,317** | **86,003** | **87,291** | **87,870** |
| **Outcome 1 Totals by appropriation type** |  |  |  |  |  |
| Administered expenses |  |  |  |  |  |
| Special appropriations (a) | 500 | 500 | 500 | 500 | 500 |
| **Administered total** | **500** | **500** | **500** | **500** | **500** |
| 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 |
| **Departmental total** | **82,606** | **82,817** | **85,503** | **86,791** | **87,370** |
| **Total expenses for Outcome 1** | **83,106** | **83,317** | **86,003** | **87,291** | **87,870** |
|  |  |  |  |  |  |
|  | 2017–18 | 2018–19 |  |  |  |
| **Average staffing level (number)** | 307 | 318 |  |  |  |

1. Special appropriations consist of refunds of application fees paid under section 77 of the PGPA Act.
2. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
3. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, and audit fees.

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

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 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES** |  |  |  |  |  |
| 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 | - | - | - | - |
| **Total expenses** | **82,521** | **82,817** | **85,503** | **86,791** | **87,370** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Rental income | 2,055 | 1,800 | 1,800 | 1,800 | 1,800 |
| Other revenue | 188 | 255 | 255 | 255 | 255 |
| **Total own-source revenue** | **2,243** | **2,055** | **2,055** | **2,055** | **2,055** |
| **Gains** |  |  |  |  |  |
| **Total gains** | **-** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **2,243** | **2,055** | **2,055** | **2,055** | **2,055** |
| **Net cost of / (contribution by) services** | **(80,278)** | **(80,762)** | **(83,448)** | **(84,736)** | **(85,315)** |
| Revenue from Government | 74,133 | 74,840 | 77,376 | 78,693 | 79,240 |
| **Surplus/(deficit) attributable to the Australian Government** | **(6,145)** | **(5,922)** | **(6,072)** | **(6,043)** | **(6,075)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(6,145)** | **(5,922)** | **(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** | **(6,145)** | **(5,922)** | **(6,072)** | **(6,043)** | **(6,075)** |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | - | - | - | - | - |
| **Total comprehensive income/(loss) — as per the statement of comprehensive income** | **(6,145)** | **(5,922)** | **(6,072)** | **(6,043)** | **(6,075)** |

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

Prepared on Australian Accounting Standards basis.

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

|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| --- | --- | --- | --- | --- | --- |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 562 | 562 | 562 | 562 | 562 |
| Trade and other receivables | 31,817 | 31,859 | 31,898 | 31,935 | 31,940 |
| ***Total financial assets*** | ***32,379*** | ***32,421*** | ***32,460*** | ***32,497*** | ***32,502*** |
| **Non-financial assets** |  |  |  |  |  |
| 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 |
| ***Total non-financial assets*** | ***44,402*** | ***40,852*** | ***37,157*** | ***33,511*** | ***29,849*** |
| Assets held for sale | - | - | - | - | - |
| **Total assets** | **76,781** | **73,273** | **69,617** | **66,008** | **62,351** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 2,143 | 5,054 | 5,054 | 5,054 | 5,054 |
| Other payables | 17,019 | 14,117 | 14,120 | 14,121 | 14,121 |
| ***Total payables*** | ***19,162*** | ***19,171*** | ***19,174*** | ***19,175*** | ***19,175*** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 13,530 | 13,563 | 13,599 | 13,635 | 13,640 |
| Other provisions | 89 | 89 | 89 | 89 | 89 |
| ***Total provisions*** | ***13,619*** | ***13,652*** | ***13,688*** | ***13,724*** | ***13,729*** |
| **Total liabilities** | **32,781** | **32,823** | **32,862** | **32,899** | **32,904** |
| **Net assets** | **44,000** | **40,450** | **36,755** | **33,109** | **29,447** |
| **EQUITY (a)** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| 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) |
| ***Total parent entity interest*** | ***44,000*** | ***40,450*** | ***36,755*** | ***33,109*** | ***29,447*** |
| **Total Equity** | **44,000** | **40,450** | **36,755** | **33,109** | **29,447** |

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

Prepared on Australian Accounting Standards basis.

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 |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| 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 |
| ***Total cash received*** | ***79,676*** | ***76,798*** | ***79,337*** | ***80,656*** | ***81,235*** |
| **Cash used** |  |  |  |  |  |
| Employees | 45,975 | 48,740 | 50,387 | 51,495 | 51,668 |
| Suppliers | 29,918 | 28,058 | 28,950 | 29,161 | 29,567 |
| ***Total cash used*** | ***75,893*** | ***76,798*** | ***79,337*** | ***80,656*** | ***81,235*** |
| **Net cash from / (used by) operating activities** | **3,783** | **-** | **-** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Total cash received*** | **-** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, and equipment and intangibles | 5,604 | 2,372 | 2,377 | 2,397 | 2,413 |
| ***Total cash used*** | ***5,604*** | ***2,372*** | ***2,377*** | ***2,397*** | ***2,413*** |
| **Net cash from / (used by) investing activities** | **(5,604)** | **(2,372)** | **(2,377)** | **(2,397)** | **(2,413)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 2,382 | 2,372 | 2,377 | 2,397 | 2,413 |
| ***Total cash received*** | ***2,382*** | ***2,372*** | ***2,377*** | ***2,397*** | ***2,413*** |
| **Cash used** |  |  |  |  |  |
| Other | - | - | - | - | - |
| ***Total cash used*** | **-** | **-** | **-** | **-** | **-** |
| **Net cash from/(used by) financing activities** | **2,382** | **2,372** | **2,377** | **2,397** | **2,413** |
| **Net increase/(decrease) in cash held** | **561** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 1 | 562 | 562 | 562 | 562 |
| **Cash and cash equivalents at the end of the reporting period** | **562** | **562** | **562** | **562** | **562** |

Prepared on Australian Accounting Standards basis.

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 |
| --- | --- | --- | --- | --- | --- |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget — Act No. 1 and Bill 3 (DCB) | 2,382 | 2,372 | 2,377 | 2,397 | 2,413 |
| **Total new capital appropriations** | **2,382** | **2,372** | **2,377** | **2,397** | **2,413** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 2,382 | 2,372 | 2,377 | 2,397 | 2,413 |
| **Total Items** | **2,382** | **2,372** | **2,377** | **2,397** | **2,413** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| Funded by capital appropriation — DCB (a) | 4,182 | 2,372 | 2,377 | 2,397 | 2,413 |
| **TOTAL AMOUNT SPENT** | **4,182** | **2,372** | **2,377** | **2,397** | **2,413** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 4,182 | 2,372 | 2,377 | 2,397 | 2,413 |
| **TOTAL CASH REQUIRED TO ACQUIRE ASSETS** | **4,182** | **2,372** | **2,377** | **2,397** | **2,413** |

1. 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 |
| --- | --- | --- | --- | --- |
| **As at 1 July 2018** |  |  |  |  |
| Gross book value | 25,598 | 5,340 | 8,114 | 39,052 |
| Accumulated depreciation/ amortisation and impairment | (3,967) | (1,262) | (4,102) | (9,331) |
| **Opening net book balance** | **21,631** | **4,078** | **4,012** | **29,721** |
| **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 | (3,693) | (1,356) | (873) | (5,922) |
| **Total other movements** | **(3,693)** | **(1,356)** | **(873)** | **(5,922)** |
| **As at 30 June 2019** |  |  |  |  |
| Gross book value | 25,848 | 5,962 | 9,614 | 41,424 |
| Accumulated depreciation/ amortisation and impairment | (7,660) | (2,618) | (4,975) | (15,253) |
| **Closing net book balance** | **18,188** | **3,344** | **4,639** | **26,171** |

1. “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 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| 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 | 1,159 | 1,078 | 1,078 | 1,078 | 1,078 |
| ***Total non-taxation revenue*** | ***1,159*** | ***1,078*** | ***1,078*** | ***1,078*** | ***1,078*** |
| **Total own-source revenue administered on behalf of Government** | **1,159** | **1,078** | **1,078** | **1,078** | **1,078** |
| **Total own-source income administered on behalf of Government** | **1,159** | **1,078** | **1,078** | **1,078** | **1,078** |
| **Net cost of/(contribution by) services** | **(659)** | **(578)** | **(578)** | **(578)** | **(578)** |
| **Surplus/(deficit) before income tax** | **659** | **578** | **578** | **578** | **578** |
| **Surplus/(deficit) after income tax** | **659** | **578** | **578** | **578** | **578** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **659** | **578** | **578** | **578** | **578** |

Prepared on Australian Accounting Standards basis.

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

The Fair Work Commission has no administered assets and liabilities. For this reason, Table 3.9 is not presented.

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

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

Prepared on Australian Accounting Standards basis.

Table 3.11: 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

[Section 1: Entity overview and resources 53](#_Toc535833391)

[1.1 Strategic direction statement 53](#_Toc535833392)

[1.2 Entity resource statement 53](#_Toc535833393)

[1.3 Entity Measures 55](#_Toc535833394)

[1.4 Additional Estimates, resourcing and variations to outcomes 55](#_Toc535833395)

[1.5 Breakdown of Additional Estimates by Appropriation Bill 56](#_Toc535833396)

[Section 2: Revisions to outcomes and planned performance 57](#_Toc535833397)

[2.1 Budgeted expenses for Outcome 1 57](#_Toc535833398)

[2.2 Budgeted expenses for Outcome 2 58](#_Toc535833399)

[Section 3: Special account flows and budgeted financial statements 59](#_Toc535833400)

[3.1 Special account flows 59](#_Toc535833401)

[3.2 Budgeted financial statements 59](#_Toc535833402)

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

|  | *Actual available appropriation  2017–18 $'000* | Estimate as at Budget  2018–19 $'000 | Proposed Additional Estimates  2018–19 $'000 | Total estimate at Additional Estimates 2018–19 $'000 |
| --- | --- | --- | --- | --- |
| **Departmental** |  |  |  |  |
| 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 |
| *Total departmental annual appropriations* | *180,682* | *178,904* | *1,351* | *180,255* |
| Special accounts |  |  |  |  |
| Opening balance | *1,379* | 1,300 | - | 1,300 |
| Appropriation receipts | *6,509* | 7,752 | - | 7,752 |
| *Total special accounts* | *7,888* | *9,052* | *-* | *9,052* |
| ***Total departmental resourcing*** | ***188,570*** | ***187,956*** | ***1,351*** | ***189,307*** |
| **Administered** |  |  |  |  |
| *Total administered special appropriations (d)* | *661* | *250* | *-* | *250* |
| ***Total administered resourcing*** | ***661*** | ***250*** | ***-*** | ***250*** |
| **Total resourcing for Fair Work Ombudsman and the Registered Organisations Commission** | ***189,231*** | **188,206** | **1,351** | **189,557** |
|  |  |  |  |  |
|  |  |  | *Actual  2017–18* | 2018–19 |
| **Average staffing level (number)** |  |  | *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.

1. *Appropriation Act (No. 1) 2018–19* and Appropriation Bill (No. 3) 2018–19.
2. Estimated retained revenue receipts under section 74 of the PGPA Act.
3. 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.
4. Excludes 'Special Public Money' held in accounts like Other Trust Monies accounts (OTM), Services for Other Government and Non-agency Bodies accounts (SOG) or Services for Other Entities and Trust Moneys accounts (SOETM)). For further information on special accounts, see Table 3.1.

### 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 |
| --- | --- | --- | --- | --- | --- |
| **Expense measures (if applicable)** |  |  |  |  |  |
| Changes to the Working and Holiday visa programme | 1.1 |  |  |  |  |
| Departmental expenses |  | 1,207 | 1,811 | 1,823 | 1,834 |
| **Total** |  | **1,207** | **1,811** | **1,823** | **1,834** |
| Changes to the Seasonal Workers Programme | 1.1 |  |  |  |  |
| Departmental expenses |  | 462 | 693 | 233 | - |
| **Total** |  | **462** | **693** | **233** | **-** |
| **Total expense measures** |  |  |  |  |  |
| Departmental |  | 1,669 | 2,504 | 2,056 | 1,834 |
| **Total** |  | **1,669** | **2,504** | **2,056** | **1,834** |

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 |
| --- | --- | --- | --- | --- | --- |
| **Outcome 1** |  |  |  |  |  |
| **Departmental** |  |  |  |  |  |
| **Annual appropriations** |  |  |  |  |  |
| 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) | - | - | - |
| **Net impact on appropriations for Outcome 1 (departmental)** |  | **1,351** | **2,504** | **2,056** | **1,834** |
| **Total net impact on appropriations for Outcome 1** |  | **1,351** | **2,504** | **2,056** | **1,834** |

### 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 |
| --- | --- | --- | --- | --- |
| **Departmental programs** |  |  |  |  |
| **Outcome 1 —** Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement. | 115,747 | 116,226 | 117,577 | 1,351 |
| **Total departmental** | **115,747** | **116,226** | **117,577** | **1,351** |

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

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

|  | | 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 | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Program 1.1: Education Services and Compliance Activities — to educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.** | | | | | | |
| Departmental expenses | |  |  |  |  |  |  | |
| Departmental appropriation | | 110,464 |  | 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 | |
| **Departmental total** | | **122,544** |  | **120,379** | **120,022** | **124,248** | **127,640** | |
| **Total expenses for Program 1.1** | | **122,544** |  | **120,379** | **120,022** | **124,248** | **127,640** | |
| **Outcome 1 Totals by appropriation type** | | |  |  |  |  |  | |
| 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 | |
| **Departmental total** | | **122,544** |  | **120,379** | **120,022** | **124,248** | **127,640** | |
| **Total expenses for Outcome 1** | | **122,544** |  | **120,379** | **120,022** | **124,248** | **127,640** | |
|  | |  |  |  |  |  |  | |
|  | | 2017–18 |  | 2018–19 |  |  |  | |
| **Average staffing level (number)** | | 702 |  | 723 |  |  |  | |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. 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

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 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 | | |
| **Program 2.1: Registered Organisations Commission** | | | | | | | |
| 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 | | |
| **Departmental total** | **5,680** | **7,918** | **5,643** | **5,736** | | **5,546** | | |
| **Total expenses for Program 2.1** | **5,680** | **7,918** | **5,643** | **5,736** | | **5,546** | | |
| **Outcome 2 Totals by appropriation type** | |  |  | |  | |  | | |
| 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 | | |
| **Departmental total** | **5,680** | **7,918** | **5,643** | **5,736** | | **5,546** | | |
| **Total expenses for Outcome 2** | **5,680** | **7,918** | **5,643** | **5,736** | | **5,546** | | |
|  |  |  |  |  | |  | | |
|  | 2017–18 | 2018–19 |  |  | |  | | |
| **Average staffing level (number)** | 19 | 28 |  |  | |  | | |

1. 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) |  |  |  |  |  |  |
| **2018–19** | **2** | **2,208** | **7,752** | **(7,752)** | **-** | **2,208** |
| *2017–18* |  | *1,379* | *6,509* | *(5,680)* | *-* | *2,208* |
| **Total special accounts** |  |  |  |  |  |  |
| **2018–19 Budget estimate** |  | **2,208** | **7,752** | **(7,752)** | **-** | **2,208** |
| *Total special accounts* |  |  |  |  |  |  |
| *2017–18 actual* |  | *1,379* | *6,509* | *(5,680)* | *-* | *2,208* |

(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 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES** |  |  |  |  |  |
| 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 | - | - | - | - |
| **Total expenses** | **128,224** | **128,615** | **125,665** | **129,984** | **133,186** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| Rental income | 912 | 500 | 80 | 80 | 80 |
| Other revenue | 935 | 600 | 600 | 600 | 600 |
| **Total own-source revenue** | **1,847** | **1,100** | **680** | **680** | **680** |
| **Gains** |  |  |  |  |  |
| Other gains | 200 | - | - | - | - |
| **Total gains** | **200** | **-** | **-** | **-** | **-** |
| **Total own-source income** | **2,047** | **1,100** | **680** | **680** | **680** |
| **Net cost of / (contribution by) services** | **(126,177)** | **(127,515)** | **(124,985)** | **(129,304)** | **(132,506)** |
| Revenue from Government | 116,973 | 119,430 | 117,755 | 121,030 | 124,489 |
| **Surplus/(deficit) attributable to the Australian Government** | **(9,204)** | **(8,085)** | **(7,230)** | **(8,274)** | **(8,017)** |
| **OTHER COMPREHENSIVE INCOME** |  |  |  |  |  |
| **Total other comprehensive income** | **-** | **-** | **-** | **-** | **-** |
| **Total comprehensive income/(loss) attributable to the Australian Government** | **(9,204)** | **(8,085)** | **(7,230)** | **(8,274)** | **(8,017)** |

**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** | **898** | **-** | **-** | **-** | **-** |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 10,102 | 8,085 | 7,230 | 8,274 | 8,017 |
| **Total comprehensive income/(loss) — as per the statement of comprehensive income** | **(9,204)** | **(8,085)** | **(7,230)** | **(8,274)** | **(8,017)** |

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

Prepared on Australian Accounting Standards basis.

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

|  | 2017–18 Actual  $'000 | 2018–19 Revised budget $'000 | 2019–20 Forward estimate $'000 | 2020–21 Forward estimate $'000 | 2021–22 Forward estimate $'000 |
| --- | --- | --- | --- | --- | --- |
| **ASSETS** |  |  |  |  |  |
| **Financial assets** |  |  |  |  |  |
| Cash and cash equivalents | 1,892 | 1,892 | 1,892 | 1,892 | 1,892 |
| Trade and other receivables | 52,103 | 49,673 | 49,243 | 48,813 | 48,383 |
| **Total financial assets** | **53,995** | **51,565** | **51,135** | **50,705** | **50,275** |
| **Non-financial assets** |  |  |  |  |  |
| 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 |
| **Total non-financial assets** | **32,734** | **33,546** | **32,538** | **30,528** | **28,811** |
| **Total assets** | **86,729** | **85,111** | **83,673** | **81,233** | **79,086** |
| **LIABILITIES** |  |  |  |  |  |
| **Payables** |  |  |  |  |  |
| Suppliers | 14,909 | 14,479 | 14,049 | 13,619 | 13,189 |
| Other payables | 600 | 600 | 600 | 600 | 600 |
| **Total payables** | **15,509** | **15,079** | **14,649** | **14,219** | **13,789** |
| **Provisions** |  |  |  |  |  |
| Employee provisions | 21,584 | 21,584 | 21,584 | 21,584 | 21,584 |
| Other provisions | 1,466 | 1,466 | 1,466 | 1,466 | 1,466 |
| **Total provisions** | **23,050** | **23,050** | **23,050** | **23,050** | **23,050** |
| **Total liabilities** | **38,559** | **38,129** | **37,699** | **37,269** | **36,839** |
| **Net assets** | **48,170** | **46,982** | **45,974** | **43,964** | **42,247** |
| **EQUITY (a)** |  |  |  |  |  |
| **Parent entity interest** |  |  |  |  |  |
| 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) |
| ***Total parent entity interest*** | ***48,170*** | ***46,982*** | ***45,974*** | ***43,964*** | ***42,247*** |
| **Total Equity** | **48,170** | **46,982** | **45,974** | **43,964** | **42,247** |

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

Prepared on Australian Accounting Standards basis

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 |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| 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 |
| **Total cash received** | **131,144** | **122,860** | **118,765** | **122,040** | **125,499** |
| **Cash used** |  |  |  |  |  |
| 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 | - | - | - | - |
| **Total cash used** | **123,551** | **120,860** | **118,765** | **122,040** | **125,499** |
| **Net cash from / (used by) operating activities** | **7,593** | **2,000** | **-** | **-** | **-** |
| **INVESTING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | - | - | - | - | - |
| **Total cash received** | **-** | **-** | **-** | **-** | **-** |
| **Cash used** |  |  |  |  |  |
| Purchase of property, plant, equipment and intangibles | 14,666 | 8,897 | 6,222 | 6,264 | 6,300 |
| **Total cash used** | **14,666** | **8,897** | **6,222** | **6,264** | **6,300** |
| **Net cash from / (used by) investing activities** | **(14,666)** | **(8,897)** | **(6,222)** | **(6,264)** | **(6,300)** |
| **FINANCING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Contributed equity | 7,097 | 6,897 | 6,222 | 6,264 | 6,300 |
| **Total cash received** | **7,097** | **6,897** | **6,222** | **6,264** | **6,300** |
| **Cash used** |  |  |  |  |  |
| Other | - | - | - | - | - |
| **Total cash used** | **-** | **-** | **-** | **-** | **-** |
| **Net cash from / (used by) financing activities** | **7,097** | **6,897** | **6,222** | **6,264** | **6,300** |
| **Net increase/(decrease) in cash held** | **24** | **-** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | 1,868 | 1,892 | 1,892 | 1,892 | 1,892 |
| **Cash and cash equivalents at the end of the reporting period** | **1,892** | **1,892** | **1,892** | **1,892** | **1,892** |

Prepared on Australian Accounting Standards basis.

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 |
| --- | --- | --- | --- | --- | --- |
| **NEW CAPITAL APPROPRIATIONS** |  |  |  |  |  |
| Capital budget — Act No. 1 (DCB) | 7,097 | 6,897 | 6,222 | 6,264 | 6,300 |
| **Total new capital appropriations** | **7,097** | **6,897** | **6,222** | **6,264** | **6,300** |
| **Provided for:** |  |  |  |  |  |
| Purchase of non-financial assets | 7,097 | 6,897 | 6,222 | 6,264 | 6,300 |
| **Total Items** | **7,097** | **6,897** | **6,222** | **6,264** | **6,300** |
| **PURCHASE OF NON-FINANCIAL ASSETS** |  |  |  |  |  |
| 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 | - | - | - |
| **TOTAL AMOUNT SPENT** | **14,666** | **8,897** | **6,222** | **6,264** | **6,300** |
| **RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE** |  |  |  |  |  |
| Total purchases | 14,666 | 8,897 | 6,222 | 6,264 | 6,300 |
| **TOTAL CASH REQUIRED TO ACQUIRE ASSETS** | **14,666** | **8,897** | **6,222** | **6,264** | **6,300** |

1. Does not include annual finance lease costs. Includes purchases from current and previous years’ Departmental Capital Budgets (DCBs).
2. 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.

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

1. “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 |
| --- | --- | --- | --- | --- | --- |
| **EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT** |  |  |  |  |  |
| Write-down and impairment of assets | 2,714 | **-** | - | - | - |
| **Total expenses administered on behalf of Government** | **2,714** | **-** | **-** | **-** | **-** |
| **LESS:** |  |  |  |  |  |
| **OWN-SOURCE INCOME** |  |  |  |  |  |
| **Own-source revenue** |  |  |  |  |  |
| **Non-taxation revenue** |  |  |  |  |  |
| Fees and fines | 7,810 | **-** | - | - | - |
| Other revenue | - | 300 | 300 | 300 | 300 |
| ***Total non-taxation revenue*** | ***7,810*** | ***300*** | ***300*** | ***300*** | ***300*** |
| **Total own-source revenue administered on behalf of Government** | **7,810** | **300** | **300** | **300** | **300** |
| **Total own-source income administered on behalf of Government** | **7,810** | **300** | **300** | **300** | **300** |
| **Total comprehensive income (loss) attributable to the Australian Government** | **5,096** | **300** | **300** | **300** | **300** |

Prepared on Australian Accounting Standards basis.

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

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

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 |
| --- | --- | --- | --- | --- | --- |
| **OPERATING ACTIVITIES** |  |  |  |  |  |
| **Cash received** |  |  |  |  |  |
| Other | 2,735 | 300 | 300 | 300 | 300 |
| **Total cash received** | **2,735** | **300** | **300** | **300** | **300** |
| **Cash used** |  |  |  |  |  |
| Other | **-** | **-** | **-** | **-** | **-** |
| **Total cash used** | **-** | **-** | **-** | **-** | **-** |
| **Net cash from / (used by) operating activities** | **2,735** | **300** | **300** | **300** | **300** |
| **Net increase/(decrease) in cash held** | **2,735** | **300** | **300** | **300** | **300** |
| 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) |
| **Cash and cash equivalents at end of reporting period** | **-** | **-** | **-** | **-** | **-** |

Prepared on Australian Accounting Standards basis.

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

The Fair Work Ombudsman and the Registered Organisations Commission have no administered capital budget. For this reason, Table 3.11 is not presented.

Table 3.12: Statement of administered asset movements (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. |
| 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. |
| 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. |