

FAIR WORK COMMISSION

ENTITY RESOURCES AND PLANNED PERFORMANCE

FAIR WORK COMMISSION

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|---|------------|
| SECTION 1: ENTITY OVERVIEW AND RESOURCES | 113 |
| 1.1 Strategic direction statement | 113 |
| 1.2 Entity resource statement..... | 115 |
| 1.3 Budget measures | 116 |
| SECTION 2: OUTCOMES AND PLANNED PERFORMANCE | 117 |
| 2.1 Budgeted expenses and performance for Outcome 1 | 118 |
| SECTION 3: BUDGETED FINANCIAL STATEMENTS | 121 |
| 3.1 Budgeted financial statements..... | 121 |
| 3.2. Budgeted financial statements tables | 122 |

FAIR WORK COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Fair Work Commission was established by the *Fair Work Act 2009* (FW Act). The Commission is the independent national workplace relations tribunal responsible for administering provisions of the FW Act. The Commission also has responsibilities in relation to the registration and coverage of unions and employer organisations under the *Fair Work (Registered Organisations) Act 2009*.

The *Fair Work (Registered Organisations) Amendment Act 2016* was passed on 22 November 2016, creating the Registered Organisations Commission (ROC). Some functions that were formerly carried out by the Fair Work Commission were transferred to the ROC when it commenced its operations on 1 May 2017. These functions include the regulation of federally registered employee and employer organisations, including conducting inquiries and investigations about their finances and financial administration. The Fair Work Commission retains its functions under the *Fair Work (Registered Organisations) Act 2009* concerning the registration and eligibility rules of federally registered employee and employer organisations.

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

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

The Commission is responsible for delivering a single planned outcome: 'Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.'

To achieve the program objectives, the major priorities in 2017-18 include:

- ensuring that the community understands the role of the Commission and recognises it as an independent and expert workplace relations tribunal
- ensuring that the Commission is accessible to all Australians, recognising the community's diverse needs and expectations
- ensuring that the Commission is efficient, accountable and transparent

FWC Budget Statements

- ensuring that the Commission is a highly skilled and agile organisation in which its people, processes, systems and technology are aligned to deliver high quality, efficient and effective services to the community.

Further information about the activities of the Fair Work Commission can be found at the Commission's website, www.fwc.gov.au, and in the Commission's Corporate Plan 2016-20.

1.2 ENTITY RESOURCE STATEMENT

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

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

For more detailed information, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Fair Work Commission resource statement—Budget estimates for 2017–18 as at Budget May 2017

| | <i>2016–17 Estimated actual \$'000</i> | 2017–18 Estimate \$'000 |
|--|--|-------------------------------|
| Departmental | | |
| Annual appropriations—ordinary annual services (a) | | |
| Prior year appropriations available (b) | 35,004 | 30,174 |
| Departmental appropriation (c) | 78,099 | 74,133 |
| s 74 retained revenue receipts (d) | 2,429 | 2,400 |
| Departmental capital budget (e) | 2,409 | 2,382 |
| Annual appropriations—other services—non-operating (f) | | |
| Equity injection | 150 | - |
| <i>Total departmental annual appropriations</i> | <i>118,091</i> | <i>109,089</i> |
| Total departmental resourcing | 118,091 | 109,089 |
| <i>Total administered special appropriations (g)</i> | <i>500</i> | <i>500</i> |
| Total administered resourcing | 500 | 500 |
| Total resourcing for Fair Work Commission | 118,591 | 109,589 |
| | <i>2016–17</i> | <i>2017–18</i> |
| Average staffing level (number) | 320 | 314 |

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

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

- (a) Appropriation Bill (No.1) 2017–18 and Appropriation Bill (No. 3) 2016–17.
- (b) Estimated adjusted balance carried forward from previous year.
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Appropriation Bill (No.2) 2017–18.
- (g) Repayments not provided for under other appropriations. Amounts received on or before 30 June 2016 were repaid under section 28 of the *Financial Management and Accountability Act 1997*.

1.3 BUDGET MEASURES

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

Table 1.2: Entity 2017–18 Budget measures

Fair Work Commission does not have any new measures since the 2016–17 MYEFO, or any other measures not previously reported in a portfolio statement. For this reason Table 1.2 is not presented.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Fair Work Commission can be found at:
www.fwc.gov.au/about-us/news-and-events/corporate-plan-2016-20-published.

The most recent annual performance statement can be found at:
www.fwc.gov.au/annual-report-2015-16/part-3-performance/annual-performance-statements-2015-16.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

| Outcome 1: Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes | | | | | |
|---|--|-----------------------------|--|--|--|
| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
| Program 1.1: Dispute resolution, minimum wage setting, orders and approvals of agreements | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 78,099 | 74,133 | 74,423 | 76,210 | 77,358 |
| s74 Retained revenue receipts (a) | 2,429 | 2,100 | 1,800 | 1,800 | 1,800 |
| Expenses not requiring appropriation in the Budget year (b) | 2,829 | 2,829 | 2,829 | 2,829 | 3,200 |
| Departmental total | 83,357 | 79,062 | 79,052 | 80,839 | 82,358 |
| Total expenses for Program 1.1 | 83,357 | 79,062 | 79,052 | 80,839 | 82,358 |
| Outcome 1 Totals by appropriation type | | | | | |
| Departmental expenses | | | | | |
| Departmental appropriation | 78,099 | 74,133 | 74,423 | 76,210 | 77,358 |
| s74 Retained revenue receipts (a) | 2,429 | 2,100 | 1,800 | 1,800 | 1,800 |
| Expenses not requiring appropriation in the Budget year (b) | 2,829 | 2,829 | 2,829 | 2,829 | 3,200 |
| Departmental total | 83,357 | 79,062 | 79,052 | 80,839 | 82,358 |
| Total expenses for Outcome 1 | 83,357 | 79,062 | 79,052 | 80,839 | 82,358 |
| | 2016–17 | 2017–18 | | | |
| Average staffing level (number) | 320 | 314 | | | |

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

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

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

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered.

| | | |
|--|---|--|
| Outcome 1—Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes. | | |
| Program 1.1—Dispute resolution, minimum wage setting, orders and approval of agreements The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities. | | |
| Purpose | The Fair Work Commission is Australia's national workplace relations tribunal. It is an independent body responsible for exercising functions prescribed by the <i>Fair Work Act 2009</i> and some provisions in the <i>Fair Work (Registered Organisations) Act 2009</i> . <ul style="list-style-type: none"> • providing a safety net of minimum conditions, including minimum wages, in awards • facilitating good faith bargaining and the making of enterprise agreements • granting remedies for unfair dismissal • regulating the taking of industrial action • resolving a range of collective and individual workplace disputes through conciliation, mediation and in some cases arbitration • functioning in connection with workplace determinations, equal remuneration, transfer of business, general workplace protections, request by entities and associates for right of entry permits and stand downs. | |
| Delivery | The deliverables for the Fair Work Commission are highlighted in the Fair Work Commission Corporate Plan, including: <ul style="list-style-type: none"> • promoting cooperative and productive workplace relations • resolving unfair dismissal claims • dealing with workplace bullying applications • dealing with general protections claims • setting the national minimum wage • creating, reviewing and varying modern awards • approving enterprise agreements • assisting the bargaining process for enterprise agreements • dispute resolution • determining applications for right of entry permits • registration and eligibility rule coverage of federally registered organisations of employers and employees. | |
| Performance information | | |
| Year | Performance criteria | Targets |
| 2016–17 | Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications | 34 days Assessment: On track |
| | Annual wage review to be completed to enable an operative date of 1 July | By June 30. Assessment: On track |
| | Improve or maintain the agreement approval time | 32 days Assessment: On track |

FWC Budget Statements

| | | |
|---|---|----------------|
| <p>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.</p> | | |
| <p>Program 1.1—Dispute resolution, minimum wage setting, orders and approval of agreements The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.</p> | | |
| 2017–18 | Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications | 34 days |
| | Annual wage review to be completed to enable an operative date of 1 July | By June 30 |
| | Improve or maintain the agreement approval time | 32 days |
| 2018–19 and beyond | As per 2017–18 | As per 2017–18 |
| <p>Material changes to Program 1.1 resulting from the following measures:</p> <p>Nil</p> | | |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017–18 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

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

3.1.2 Explanatory notes and analysis of budgeted financial statements

The *Fair Work (Registered Organisations) Amendment Act 2016* was passed on 22 November 2016, creating the Registered Organisations Commission (ROC). The ROC commenced its operations on 1 May 2017. Some functions that were formerly carried out by the Fair Work Commission transferred to the ROC on that date. The budget statements reflect the transfer of funding from the Fair Work Commission to the ROC from 1 May 2017.

The Fair Work Commission is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$2.8 million for the 2017–18 financial year.

Total revenues are estimated to be \$76.7 million and total expenses \$79.4 million in 2017–18.

Due to the establishment of the ROC, budgeted revenues and expenses are expected to reduce by \$6.1 million in 2017–18, of which \$2.9 million relates to the transfer for funding of investigations stemming from the Royal Commission into Trade Union Governance and Corruption.

Total assets at the end of the 2017–18 year are estimated to be \$64.1 million. The majority of the assets represent receivables (appropriation receivables).

Total liabilities for 2017–18 are estimated at \$25.4 million. The largest liability item is accrued employee entitlements.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 51,169 | 49,702 | 50,833 | 51,904 | 52,977 |
| Suppliers | 29,457 | 26,889 | 25,748 | 26,464 | 26,539 |
| Depreciation and amortisation | 2,829 | 2,829 | 2,829 | 2,829 | 3,200 |
| Total expenses | 83,455 | 79,420 | 79,410 | 81,197 | 82,716 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 300 | 300 | 300 | 300 | 300 |
| Rental income | 2,129 | 2,100 | 1,800 | 1,800 | 1,800 |
| Total own-source revenue | 2,429 | 2,400 | 2,100 | 2,100 | 2,100 |
| Gains | | | | | |
| Other | 98 | 58 | 58 | 58 | 58 |
| Total gains | 98 | 58 | 58 | 58 | 58 |
| Total own-source income | 2,527 | 2,458 | 2,158 | 2,158 | 2,158 |
| Net cost of/contribution by services | 80,928 | 76,962 | 77,252 | 79,039 | 80,558 |
| Revenue from Government | 78,099 | 74,133 | 74,423 | 76,210 | 77,358 |
| Surplus/(deficit) attributable to the Australian Government | (2,829) | (2,829) | (2,829) | (2,829) | (3,200) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation surplus | - | - | - | - | - |
| Total other comprehensive income | - | - | - | - | - |
| Total comprehensive income/(loss) | (2,829) | (2,829) | (2,829) | (2,829) | (3,200) |
| Total comprehensive income/(loss) attributable to the Australian Government | (2,829) | (2,829) | (2,829) | (2,829) | (3,200) |
| Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations | - | - | - | - | - |
| less depreciation/amortisation expenses previously funded through revenue appropriations (a) | 2,829 | 2,829 | 2,829 | 2,829 | 3,200 |
| Total comprehensive income/(loss) —as per the statement of comprehensive income | (2,829) | (2,829) | (2,829) | (2,829) | (3,200) |

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

Prepared on Australian Accounting Standards basis.

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

| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 789 | 789 | 789 | 789 | 789 |
| Trade and other receivables | 35,999 | 34,236 | 34,273 | 34,304 | 34,335 |
| Total financial assets | 36,788 | 35,025 | 35,062 | 35,093 | 35,124 |
| Non-financial assets | | | | | |
| Land and buildings | 16,683 | 17,050 | 16,593 | 16,258 | 15,306 |
| Property, plant and equipment | 4,468 | 2,660 | 1,666 | 107 | 366 |
| Intangibles | 2,080 | 4,874 | 5,868 | 7,312 | 7,200 |
| Other non-financial assets | 4,538 | 4,538 | 4,538 | 4,538 | 4,538 |
| Total non-financial assets | 27,769 | 29,122 | 28,665 | 28,215 | 27,410 |
| Assets held for sale | - | - | - | - | - |
| Total assets | 64,557 | 64,147 | 63,727 | 63,308 | 62,534 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 1,130 | 1,130 | 1,130 | 1,130 | 1,130 |
| Other payables | 6,502 | 6,502 | 6,502 | 6,502 | 6,502 |
| Total payables | 7,632 | 7,632 | 7,632 | 7,632 | 7,632 |
| Provisions | | | | | |
| Employee provisions | 17,690 | 17,727 | 17,764 | 17,795 | 17,826 |
| Other provisions | 89 | 89 | 89 | 89 | 89 |
| Total provisions | 17,779 | 17,816 | 17,853 | 17,884 | 17,915 |
| Total liabilities | 25,411 | 25,448 | 25,485 | 25,516 | 25,547 |
| Net assets | 39,146 | 38,699 | 38,242 | 37,792 | 36,987 |
| EQUITY* | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 46,151 | 48,533 | 50,905 | 53,284 | 55,679 |
| Reserves | 262 | 262 | 262 | 262 | 262 |
| Retained surplus (accumulated deficit) | (7,267) | (10,096) | (12,925) | (15,754) | (18,954) |
| Total parent entity interest | 39,146 | 38,699 | 38,242 | 37,792 | 36,987 |
| Total equity | 39,146 | 38,699 | 38,242 | 37,792 | 36,987 |

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

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity—summary of movement
(Budget year 2017–18)**

| | Retained earnings \$'000 | Asset revaluation reserve \$'000 | Contributed equity/ capital \$'000 | Total equity \$'000 |
|--|--------------------------------|---|---|---------------------------|
| Opening balance as at 1 July 2017 | | | | |
| Balance carried forward from previous period | (7,267) | 262 | 46,151 | 39,146 |
| Adjusted opening balance | (7,267) | 262 | 46,151 | 39,146 |
| Comprehensive income | | | | |
| Surplus/(deficit) for the period | (2,829) | - | - | (2,829) |
| Total comprehensive income | (2,829) | - | - | (2,829) |
| of which: | | | | |
| Attributable to the Australian Government | (2,829) | - | - | (2,829) |
| Transactions with owners | | | | |
| Contributions by owners | | | | |
| Departmental capital budget (DCB) | - | - | 2,382 | 2,382 |
| Sub-total transactions with owners | - | - | 2,382 | 2,382 |
| Transfers between equity | | | | |
| Transfers between equity components | - | - | - | - |
| Estimated closing balance as at 30 June 2018 | (10,096) | 262 | 48,533 | 38,699 |
| Less: non-controlling interests | - | - | - | - |
| Closing balance attributable to the Australian Government | (10,096) | 262 | 48,533 | 38,699 |

Prepared on Australian Accounting Standards basis.

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

| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations | 74,991 | 73,651 | 72,141 | 73,934 | 75,082 |
| Receipts from Government | 2,245 | 2,245 | 2,245 | 2,245 | 2,245 |
| Sale of goods and rendering of services | - | 300 | 300 | 300 | 300 |
| Other | 2,429 | 2,100 | 1,800 | 1,800 | 1,800 |
| Total cash received | 79,665 | 78,296 | 76,486 | 78,279 | 79,427 |
| Cash used | | | | | |
| Employees | 51,106 | 49,665 | 50,796 | 51,873 | 52,946 |
| Suppliers | 29,359 | 26,831 | 25,690 | 26,406 | 26,481 |
| Total cash used | 80,465 | 76,496 | 76,486 | 78,279 | 79,427 |
| Net cash from/(used by) operating activities | (800) | 1,800 | - | - | - |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Other | - | - | - | - | - |
| Total cash received | - | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 1,759 | 4,182 | 2,372 | 2,379 | 2,395 |
| Total cash used | 1,759 | 4,182 | 2,372 | 2,379 | 2,395 |
| Net cash from/(used by) investing activities | (1,759) | (4,182) | (2,372) | (2,379) | (2,395) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 2,559 | 2,382 | 2,372 | 2,379 | 2,395 |
| Total cash received | 2,559 | 2,382 | 2,372 | 2,379 | 2,395 |
| Cash used | | | | | |
| Other | - | - | - | - | - |
| Total cash used | - | - | - | - | - |
| Net cash from/(used by) financing activities | 2,559 | 2,382 | 2,372 | 2,379 | 2,395 |
| Net increase/(decrease) in cash held | - | - | - | - | - |
| Cash and cash equivalents at the beginning of the reporting period | 789 | 789 | 789 | 789 | 789 |
| Cash and cash equivalents at the end of the reporting period | 789 | 789 | 789 | 789 | 789 |

Prepared on Australian Accounting Standards basis.

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

| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| NEW CAPITAL APPROPRIATIONS | | | | | |
| Capital budget—Bill 1 (DCB) | 2,409 | 2,382 | 2,372 | 2,379 | 2,395 |
| Equity injections—Bill 2 | 150 | - | - | - | - |
| Total new capital appropriations | 2,559 | 2,382 | 2,372 | 2,379 | 2,395 |
| <i>Provided for:</i> | | | | | |
| <i>Purchase of non-financial assets</i> | 2,559 | 2,382 | 2,372 | 2,379 | 2,395 |
| Total items | 2,559 | 2,382 | 2,372 | 2,379 | 2,395 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations (a) | 150 | - | - | - | - |
| Funded by capital appropriation—DCB (b) | 1,609 | 4,182 | 2,372 | 2,379 | 2,395 |
| TOTAL | 1,759 | 4,182 | 2,372 | 2,379 | 2,395 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 1,759 | 4,182 | 2,372 | 2,379 | 2,395 |
| Total cash used to acquire assets | 1,759 | 4,182 | 2,372 | 2,379 | 2,395 |

- (a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.
(b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2017–18)

| | Buildings \$'000 | Other property, plant and equipment \$'000 | Computer software and intangibles \$'000 | Total \$'000 |
|---|---------------------|---|---|-----------------|
| As at 1 July 2017 | | | | |
| Gross book value | 19,129 | 8,344 | 3,897 | 31,370 |
| Accumulated depreciation/amortisation and impairment | (2,446) | (3,876) | (1,817) | (8,139) |
| Opening net book balance | 16,683 | 4,468 | 2,080 | 23,231 |
| Capital asset additions | | | | |
| Estimated expenditure on new or replacement assets | | | | |
| By purchase—appropriation equity (a) | 1,600 | 482 | 2,100 | 4,182 |
| Total additions | 1,600 | 482 | 2,100 | 4,182 |
| Other movements | | | | |
| Depreciation/amortisation expense | (1,233) | (2,290) | 694 | (2,829) |
| Total other movements | (1,233) | (2,290) | 694 | (2,829) |
| As at 30 June 2018 | | | | |
| Gross book value | 20,729 | 8,826 | 5,997 | 35,552 |
| Accumulated depreciation/amortisation and impairment | (3,679) | (6,166) | (1,123) | (10,968) |
| Closing net book balance | 17,050 | 2,660 | 4,874 | 24,584 |

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2016–17 for depreciation/amortisation expenses, DCBs or other operational expenses and equity injections appropriations provided through Appropriation Bill (No. 2) 2016–17, including CDABs.

Prepared on Australian Accounting Standards basis.

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

| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
|--|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Other expenses | - | - | - | - | - |
| Total expenses administered on behalf of Government | - | - | - | - | - |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Non-taxation revenue | | | | | |
| Other revenue | 578 | 578 | 578 | 578 | 578 |
| Total non-taxation revenue | 578 | 578 | 578 | 578 | 578 |
| Total own-source revenue administered on behalf of Government | 578 | 578 | 578 | 578 | 578 |
| Total own-sourced income administered on behalf of Government | 578 | 578 | 578 | 578 | 578 |
| Net cost of/contribution by services | (578) | (578) | (578) | (578) | (578) |
| Surplus/(deficit) before income tax | 578 | 578 | 578 | 578 | 578 |
| Income tax expense | - | - | - | - | - |
| Surplus/(deficit) after income tax | 578 | 578 | 578 | 578 | 578 |
| Total comprehensive income/(loss) | 578 | 578 | 578 | 578 | 578 |

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

Fair Work Commission has no administered assets and liabilities. For this reason Table 3.8 is not presented.

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

| | 2016–17 Estimated actual \$'000 | 2017–18 Budget \$'000 | 2018–19 Forward estimate \$'000 | 2019–20 Forward estimate \$'000 | 2020–21 Forward estimate \$'000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Other | 578 | 578 | 578 | 578 | 578 |
| Total cash received | 578 | 578 | 578 | 578 | 578 |
| Cash used | | | | | |
| Other | - | - | - | - | - |
| Total cash used | - | - | - | - | - |
| Net cash from/(used by) operating activities | 578 | 578 | 578 | 578 | 578 |
| Net increase/(decrease) in cash held | 578 | 578 | 578 | 578 | 578 |
| Cash to Official Public Account for: | | | | | |
| – Other | (578) | (578) | (578) | (578) | (578) |
| Cash and cash equivalents at end of reporting period | - | - | - | - | - |

Prepared on Australian Accounting Standards basis.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2017–18)

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