Portfolio Additional

Estimates Statements 2017–18

Jobs and Small Business

(Part of the Jobs and Innovation Portfolio)

Explanations of Additional Estimates 2017–18

© Commonwealth of Australia 2018

ISSN 2209-007X (print)
ISSN 2209-0088 (online)

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President of the Senate

Australian Senate

Parliament House

CANBERRA ACT 2600

Speaker

House of Representatives

Parliament House

CANBERRA ACT 2600

Dear Mr President

Dear Mr Speaker

I hereby submit the Portfolio Additional Estimates Statements, in support of the 2017–18 Additional Estimates, for Jobs and Small Business (part of the Jobs and Innovation Portfolio).

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely



Senator the Hon Michaelia Cash

# Abbreviations and conventions

The following notations may be used:

NEC/nec not elsewhere classified

‑ nil

.. not zero, but rounded to zero

na not applicable (unless otherwise specified)

nfp not for publication

$m $ million

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

## Enquiries

Should you have any enquiries regarding this publication please contact Glen Casson, Chief Financial Officer in the Department of Jobs and Small Business on 1300 488 064.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Estimates Statements) can be located on the Australian Government Budget website at www.budget.gov.au.

User guide
to the
Portfolio Additional
Estimate Statements

# User Guide

The purpose of the 2017–18 Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements (PB Statements), is to inform Senators and Members of Parliament of the proposed allocation of resources to Government outcomes by entities within the portfolio. The focus of the PAES differs from the PB Statements in one important aspect. While the PAES include an Entity Resource Statement to inform Parliament of the revised estimate of the total resources available to an entity, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non‑financial planned performance of programs supporting those outcomes.

The PAES facilitate understanding of the proposed appropriations in Appropriation Bills (Nos. 3 and 4)and Appropriation (Parliamentary Departments) Bill (No. 2*)*
2017–18. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook (MYEFO) 2017–18* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES update the most recent budget appropriations for entities within the portfolio.

## Structure of the Portfolio Additional Estimates Statements

The PAES are presented in four parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for entities in the portfolio.

Entity Additional Estimates Statements

A statement (under the name of the entity) for each entity affected by Additional Estimates.

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

Portfolio glossary

Explains key terms relevant to the Portfolio.

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Portfolio overview

## **Portfolio** **overview**

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

### Structure of the portfolio

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

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

### Ministers and responsibilities

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

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

### Jobs and Small Business

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

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

Figure : Jobs and Small Business—portfolio structure and outcomes

| Senator the Hon Michaelia Cash, Minister for Jobs and InnovationThe Hon Craig Laundy MP, Minister for Small and Family Business, the Workplace and Deregulation |
| --- |
| **Department of Jobs and Small Business**Kerri Hartland, Secretary**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.**Outcome 2**Facilitate jobs growth through policies that promote fair, productive and safe workplaces. |
| **Asbestos Safety and Eradication Agency**Peter Tighe, Chief Executive Officer**Outcome** Assist in the prevention of exposure to asbestos fibres and the elimination of asbestos-related disease in Australia through implementing the National Strategic Plan for Asbestos Awareness and Management in Australia. |
| **Australian Building and Construction Commission**Stephen McBurney, Commissioner**Outcome** Enforce workplace relations laws in the building and construction industry and ensure compliance with those laws by all participants in the building and construction industry through the provision of education, assistance and advice. |
| **Comcare, the Safety, Rehabilitation and Compensation Commission, and the Seafarers Safety, Rehabilitation and Compensation Authority** Jennifer Taylor, Chief Executive Officer**Outcome** 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**Outcome**Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern staff awards, facilitate collective bargaining, approve agreements and deal with disputes. |

Figure : Jobs and Small Business—portfolio structure and outcomes (continued)

|  |
| --- |
| **Fair Work Ombudsman and the Registered Organisations Commission**Natalie James, OmbudsmanMark Bielecki, Registered Organisations Commissioner**Outcome 1** Compliance with workplace relations legislation by employees and employers through advice, education and, where necessary, enforcement.**Outcome 2** 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**Outcome** Healthier, safer and more productive workplaces through improvements to Australian work health and safety and workers’ compensation arrangements. |
| **Workplace Gender Equality Agency**Libby Lyons, Director**Outcome**Promote and improve gender equality in Australian workplaces including the provision of advice and assistance to employers and the assessment and measurement of workplace gender data. |

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#

# Department of Jobs and Small Business

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# Department of Jobs and Small Business

## Section 1: Entity overview and resources

### Strategic direction statement

Employment is central to national economic strength and wellbeing. The purpose of the Department of Jobs and Small Business is to provide policy advice and deliver programs that further the Australian Government’s agenda to create more jobs, increase productivity and foster safe and fair workplaces.

The Department has two outcomes:

* Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.
* Facilitate jobs growth through policies that promote fair, productive and safe workplaces.

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

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

### 1.2 Entity resource statement

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

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

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | *Actualavailableappropriation2016–17$'000* | Estimateas atBudget2017–18$'000 | ProposedAdditionalEstimates2017–18$'000 | Totalestimate atAdditionalEstimates2017–18$'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations—ordinary annual services (a) |  |  |  |   |
| Prior year appropriations available | *117,016*  | 113,925  | 15,401  | 129,326  |
| Departmental appropriation | *286,351*  | 301,147  | 4,244  | 305,391  |
| s74 retained revenue receipts (b) | *41,932*  | 49,383  | -  | 49,383  |
| Departmental capital budget (c) | *27,310*  | 26,036  | 5,270  | 31,306  |
| Annual appropriations—other services—non-operating (d) |  |   |   |  |
| Equity injection | *7,316*  | 36,272  | 4,077  | 40,349  |
| *Total departmental annual appropriations* | *479,925*  | *526,763*  | *28,992*  | *555,755*  |
| ***Total departmental resourcing*** | ***479,925***  | ***526,763***  | ***28,992***  | ***555,755***  |
| **Administered** |  |  |  |   |
| Annual appropriations—ordinary annual services (a) |  |  |  |   |
| Prior year appropriations available | *360,987*  | *-*  | *-*  | -  |
| Outcome 1 | *1,644,056*  | 1,574,690  | 73,747  | 1,648,437  |
| Outcome 2 | *25,947*  | 24,704  | 8,807  | 33,511  |
| Payments to corporate entities (e) | *6,104*  | 6,020  | -  | 6,020  |
| *Total administered annual appropriations* | *2,037,094*  | *1,605,414*  | *82,554*  | *1,687,968*  |
| **Special appropriations** |  |   |   |   |
| **Special appropriations limited by criteria/entitlement** |  |  |  |   |
| *Public Governance, Performance and Accountability Act 2013—s77* | *-*  | 30  | -  | 30  |
| *Coal Mining Industry (Long Service Leave Funding) Act 1992* | *144,992*  | 154,618  | -  | 154,618  |
| *Safety, Rehabilitation and Compensation Act 1988* | *32,510*  | 32,337  | (1,603) | 30,734  |
| *Asbestos-related Claims (Management of Commonwealth Liabilities) Act 2005* | *31,717*  | 34,537  | (9,862) | 24,675  |
| *Fair Entitlements Guarantee Act 2012* | *150,016*  | 221,657  | -  | 221,657  |
| *Total administered special appropriations (f)* | *359,235*  | *443,179*  | *(11,465)* | *431,714*  |
| Special accounts (f) |  |  |  |   |
| Opening balance | *-*  | *-*  | *-*  | -  |
| *Total special account receipts* | ***-***  | **-**  | **-**  | **-**  |
| *less payments to corporate entities from annual/special appropriations* | *6,104*  | *6,020*  | *-*  | *6,020*  |
| ***Total administered resourcing*** | ***2,390,225***  | ***2,042,573***  | ***71,089***  | ***2,113,662***  |
| **Total resourcing for Department of Jobs and Small Business** | ***2,870,150***  | **2,569,336**  | **100,081**  | **2,669,417**  |
|   |   |   |   |   |
|   |   |   | *Actual 2016–17* | 2017–18 |
| **Average staffing level (number)** |  |  | *1,861*  | 1,949  |

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

Third party payments from and on behalf of other entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | *Actualavailableappropriation2016–17$'000* | Estimateas atBudget2017–18$'000 | ProposedAdditionalEstimates2017–18$'000 | Totalestimate atAdditionalEstimates2017–18$'000 |
| Payments made by other entities on behalf of the Department of Jobs and Small Business | *11,042*  | -  | 30,016  | 30,016  |
| Receipts received from other entities for the provision of services (disclosed above in s74 Retained revenue receipts section above) | *41,932*  | 49,383  | -  | 49,383  |
| Payments made to corporate entities within the Portfolio  |  |   |   |   |
| Comcare (Annual Appropriation) | *6,104*  | 6,020  | -  | 6,020  |

Prepared on a resourcing (i.e. appropriations available) basis.

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

1. *Appropriation Act (No. 1) 2017–18* and Appropriation Bill (No. 3) 2017–18
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 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
4. *Appropriation Act (No. 2) 2017–18*.
5. 'Corporate entities' are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.
6. 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 2017–18 Budget. The table is split into revenue, expense and capital measures, with the affected program identified.

Table 1.2: Entity measures since the 2017–18 Budget

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

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

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

**Prepared on a Government Financial Statistics (fiscal) basis**

(a) The lead entity for this measure is the Department of Social Services. The full measure description and package details appear in MYEFO under the Social Services portfolio.

(b) Measure relates to a decision made post MYEFO.

(c) The lead entity for this measure is the Department of Foreign Affairs and Trade. The full measure description and package details appear in MYEFO under the Foreign Affairs and Trade portfolio.

### 1.4 Additional estimates, resourcing and variations to outcomes

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

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

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

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

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

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

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | *2016–17Available$'000* | 2017–18Budget$'000 | 2017–18Revised$'000 | Additional Estimates$'000 | Reduced Estimates$'000 |
| **Administered items** |  |  |  |   |   |
| **Outcome 1—**Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workplace participation. | *1,644,056* | 1,574,690  | 1,648,437  | 73,747  | -  |
| **Outcome 2—**Facilitate jobs growth through policies that promote fair, productive and safe workplaces. | *25,947*  | 24,704  | 33,511  | 8,807  | -  |
| **Total administered** | ***1,670,003***  | **1,599,394**  | **1,681,948**  | **82,554**  | **-**  |
| **Departmental programs** |  |  |  |   |   |
| **Outcome 1—**Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia's workplace participation. | *248,177*  | 249,271  | 256,230  | 6,959  | -  |
| **Outcome 2—**Facilitate jobs growth through policies that promote fair, productive and safe workplaces. | *77,848*  | 77,912  | 80,467  | 2,555  | -  |
| **Total departmental** | ***326,025***  | **327,183**  | **336,697**  | **9,514**  | **-**  |
| **Total administered and departmental** | ***1,996,028***  | **1,926,577**  | **2,018,645**  | **92,068**  | **-**  |

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

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

## Section 2: Revisions to outcomes and planned performance

### 2.1 budgeted expenses and performance for outcome 1

|  |
| --- |
| Outcome 1: Foster a productive and competitive labour market through employment policies and programs that assist job seekers into work, meet employer needs and increase Australia’s workforce participation.  |

#### Linked programs

| **Department of Human Services**  |
| --- |
| **Programs*** 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 by which job seekers receiving working age income support and meet their mutual obligation requirements, and also providing services to help those job seekers to find work.  |

##### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

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

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 and performance for outcome 2

|  |
| --- |
| Outcome 2: Facilitate jobs growth through policies that promote fair, productive and safe workplaces. |

#### Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2 (continued)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Movement of administered funds between years (c)** | 2016–17Actualexpenses$'000 | 2017–18Revised estimated expenses$'000 | 2018–19 Forwardestimate$'000 | 2019–20Forwardestimate$'000 | 2020–21Forwardestimate$'000 |
| Outcome 2:  |  |   |  |  |  |
| Program 2.1 Workplace Support | (3,863) | 3,863  | **-**  | **-**  | **-**  |
| **Total movement of administered funds** | **(3,863)** | **3,863**  |  |  |  |
|  |  |  |  |  |  |
|   | 2016–17 | 2017–18 |  |  |  |
| **Average staffing level (number)** | 435  | 454  |  |  |  |

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 for the 2016–17 financial year.

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

#### 3.2.2 Budgeted financial statements

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

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

Note: Impact of net cash appropriation arrangements

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

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

Prepared on Australian Accounting Standards basis.

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

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

* + - * 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 2017–18)

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

(a) Includes both current and prior Bill No. 4 and prior Act No. 2/4/6 appropriations and special capital appropriations.

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

Prepared on Australian Accounting Standards basis.

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

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

1. “Appropriation equity” refers to equity injections or Administered Assets and Liabilities appropriations provided through *Appropriation Act (No.2) 2017–18* and Bill (No.4) 2017–18, including CDABs.

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

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

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

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

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# Fair Work Ombudsman and the Registered Organisations Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The Fair Work Ombudsman is an independent statutory office created by the *Fair Work Act 2009* on 1 July 2009. It promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws.

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

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

### 1.2 Entity resource statement

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

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | *Actualavailableappropriation2016–17$'000* | Estimateas atBudget2017–18$'000 | ProposedAdditionalEstimates2017–18$'000 | Totalestimate atAdditionalEstimates2017–18$'000 |
| **Departmental** |  |  |  |  |
| Annual appropriations—ordinary annual services (a) |  |   |   |   |
| Prior year appropriations available (b) | *63,165*  | 61,873  | -  | 61,873  |
| Departmental appropriation | *110,168*  | 108,900  | 1,564  | 110,464  |
| s74 retained revenue receipts (c) | *1,473*  | 1,190  | -  | 1,190  |
| Departmental capital budget (d) | *6,849*  | 5,283  | -  | 5,283  |
| Annual appropriations—other services—non-operating (e) |  |   |   |   |
| Equity injection | *150*  | -  | -  | -  |
| *Total departmental annual appropriations* | *181,805*  | *177,246*  | *1,564*  | *178,810*  |
| Special accounts (f) |  |   |   |   |
| Opening balance | *-*  | 1,379  | -  | 1,379  |
| Appropriation receipts (g) | *2,227*  | 6,509  | -  | 6,509  |
| *Total special accounts* | *2,227*  | *7,888*  | *-*  | *7,888*  |
| ***Total departmental resourcing*** | ***184,032***  | ***185,134***  | ***1,564***  | ***186,698***  |
| **Administered** |  |  |  |   |
| *Total administered special appropriations (f)* | *1,655*  | *275*  | *-*  | *275*  |
| ***Total administered resourcing*** | ***1,655***  | ***275***  | ***-***  | ***275***  |
| **Total resourcing for Fair Work Ombudsman and the Registered Organisations Commission** | ***185,687***  | **185,409**  | **1,564**  | **186,973**  |
|   |   |   |   |   |
|   |   |   | *Actual 2016–17* | 2017–18 |
| **Average staffing level (number)** |  |  | *710*  | 736  |

Prepared on a resourcing (i.e. appropriations available) basis.

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

1. *Appropriation Act (No. 1) 2017–18* and Appropriation Bill (No. 3) 2017–18
2. Excludes $0.1m in 2016–17 actual subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
3. Estimated retained revenue receipts under section 74 of the PGPA Act.
4. Departmental capital budgets are not separately identified in Appropriation Act (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
5. *Appropriation Act (No. 2) 2017–18*.
6. 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.
7. Amounts credited to the special account(s) from another entity’s annual and special appropriations.

### 1.3 Entity Measures

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

Table 1.2: Entity measures since the 2017–18 Budget

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

**Prepared on a Government Financial Statistics (fiscal) basis**

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

### 1.4 Additional estimates, resourcing and variations to outcomes

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

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

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

### 1.5 Breakdown of additional estimates by appropriation bill

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

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

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

## Section 2: Revisions to outcomes and planned performance

### 2.1 budgeted expenses and performance for outcome 1

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

#### Budgeted expenses for Outcome 1

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

Table 2.1.1 Budgeted expenses for Outcome 1

|  |
| --- |
| **Outcome 1: Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.** |
|  | 2016–17Actualexpenses$'000 | 2017–18Revised estimated expenses$'000 | 2018–19 Forwardestimate$'000 | 2019–20Forwardestimate$'000 | 2020–21Forwardestimate$'000 |
| **Program 1.1: Education Services and Compliance Activities - To educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.**  |
| Departmental expenses |  |   |  |  |  |
| Departmental appropriation | 108,836  | 110,464  | 110,009  | 109,941  | 113,459  |
| s 74 Retained revenue receipts (a) | 1,473  | 1,190  | 1,000  | 580  | 580  |
| Special accounts (b) | 848  | -  | -  | -  | -  |
| Expenses not requiring appropriation in the Budget year (c) | 11,948  | 11,180  | 7,719  | 6,697  | 7,741  |
| **Departmental total** | 123,105  | 122,834  | 118,728  | 117,218  | 121,780  |
| **Total expenses for program 1.1** | **123,105**  | **122,834**  | **118,728**  | **117,218**  | **121,780**  |
| **Outcome 1 Totals by appropriation type** |  |  |  |  |
| Departmental expenses |  |   |  |  |  |
| Departmental appropriation | 108,836  | 110,464  | 110,009  | 109,941  | 113,459  |
| s 74 Retained revenue receipts (a) | 1,473  | 1,190  | 1,000  | 580  | 580  |
| Special accounts (b) | 848  | -  | -  | -  | -  |
| Expenses not requiring appropriation in the Budget year (c) | 11,948  | 11,180  | 7,719  | 6,697  | 7,741  |
| **Departmental total** | 123,105  | 122,834  | 118,728  | 117,218  | 121,780  |
| **Total expenses for Outcome 1** | **123,105**  | **122,834**  | **118,728**  | **117,218**  | **121,780**  |
|  |  |  |  |  |  |
|   | 2016–17 | 2017–18 |  |  |  |
| **Average staffing level (number)** | 710  | 717  |  |  |  |

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Funding for the Registered Organisations Commission is reported against Outcome 1 in 2016–17 due to timing.
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.

### 2.2 budgeted expenses and performance for outcome 2

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

#### Budgeted expenses for Outcome 2

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

Table 2.2.1 Budgeted expenses for Outcome 2

|  |
| --- |
| **Outcome 2: Effective governance and financial transparency of registered employee and employer organisations, through regulation, investigation and appropriate enforcement action.** |
|  | 2016–17Actualexpenses$'000 | 2017–18Revised estimated expenses$'000 | 2018–19 Forwardestimate$'000 | 2019–20Forwardestimate$'000 | 2020–21Forwardestimate$'000 |
| **Program 2.1: Registered Organisations Commission** |
| Departmental expenses |  |   |  |  |  |
| Special accounts (a) | -  | 6,509  | 5,815  | 3,608  | 3,632  |
| **Departmental total** | **-**  | 6,509  | 5,815  | 3,608  | 3,632  |
| **Total expenses for program 2.1** | **-**  | **6,509**  | **5,815**  | **3,608**  | **3,632**  |
| **Outcome 2 Totals by appropriation type** |  |  |  |  |
| Departmental expenses |  |   |  |  |  |
| Special accounts (a) | -  | 6,509  | 5,815  | 3,608  | 3,632  |
| **Departmental total** | -  | 6,509  | 5,815  | 3,608  | 3,632  |
| **Total expenses for Outcome 2** | **-**  | **6,509**  | **5,815**  | **3,608**  | **3,632**  |
|  |  |  |  |  |  |
|   | 2016–17 | 2017–18 |  |  |  |
| **Average staffing level (number)** | -  | 19  |  |  |  |

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

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

## Section 3: Special account flows and budgeted financial statements

### 3.1 Special account flows

#### Estimates of special account flows

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

Table 3.1: Estimates of special account flows and balances

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Outcome | Openingbalance$'000 | Receipts$'000 | Payments$'000 | Adjustments$'000 | Closingbalance$'000 |
| Registered Organisations Commission |  |   |   |   |   |
| Special Account (D) |  |  |   |   |   |   |
| **2017–18** | **2** | **1,379**  | **6,509**  | **(6,509)** | **-**  | **1,379**  |
| *2016–17* |  | *-*  | *2,227*  | *(848)* | *-*  | *1,379*  |
| **Total special accounts** |  |  |   |   |   |   |
| **2017–18 Budget estimate** | **1,379**  | **6,509**  | **(6,509)** | **-**  | **1,379**  |
| *Total special accounts* |  |  |   |   |   |   |
| *2016–17 actual* |   | *-*  | *2,227*  | *(848)* | *-*  | *1,379*  |

(D) = Departmental

### 3.2 Budgeted financial statements

#### 3.2.1 Analysis of budgeted financial statements

The financial statements have been updated to reflect the changes resulting from new measures and variations outlined in Table 1.1, Table 1.3, Table 1.4 and the actual results for the 2016–17 financial year.

#### 3.2.2 Budgeted financial statements

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

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

Note: Impact of net cash appropriation arrangements

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

* + - * 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)

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

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis

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

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

Prepared on Australian Accounting Standards basis.

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

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

(a) Includes both current and prior Bill No. 4 and prior Act No. 2/4/6 appropriations and special capital appropriations.

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

(c) Includes the following sources of funding:

– current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB);

– internally developed assets;

– section 74 Retained revenue receipts; and

– proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

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

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

(a) “Appropriation ordinary annual services” refers to funding provided through *Appropriation Act (No.1) 2017–18* and Bill (No.3) 2017–18 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

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

Prepared on Australian Accounting Standards basis.

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

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

Prepared on Australian Accounting Standards basis.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | 2016–17Actual$'000 | 2017–18Revised budget$'000 | 2018–19Forward estimate$'000 | 2019–20Forward estimate$'000 | 2020–21Forward estimate$'000 |
| **OPERATING ACTIVITIES** |  |   |  |  |  |
| **Cash received** |  |   |  |  |  |
| Other | 2,695  | 300  | 300  | 300  | 300  |
| **Total cash received** | **2,695**  | **300**  | **300**  | **300**  | **300**  |
| **Cash used** |  |   |  |  |  |
| Other | - | - | - | - | - |
| **Total cash used** | **-**  | **-**  | **-**  | **-**  | **-**  |
| **Net cash from / (used by)operating activities** | **2,695**  | **300**  | **300**  | **300**  | **300**  |
| **Net increase/(decrease) in cash held** | **2,695**  | **300**  | **300**  | **300**  | **300**  |
| Cash to Official Public Account for: |   |   |   |   |   |
| – Transfers to other entities (Finance—Whole of Government) | (2,695) | (300) | (300) | (300) | (300) |
| Total cash to Official Public Account | (2,695) | (300) | (300) | (300) | (300) |
| **Cash and cash equivalents at end of reporting period** | **-**  | **-**  | **-**  | **-**  | **-**  |

Prepared on Australian Accounting Standards basis.

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

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

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

The Fair Work Ombudsman and the Registered Organisations Commission have no administered asset movements. For this reason, Table 3.12 is not presented.

# Portfolio glossary

|  |  |
| --- | --- |
| Additional Estimates  | Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Additional Estimates Acts.  |
| Additional Estimates Bills or Acts | These are Appropriation Bills 3 and 4, and a separate Bill for the Parliamentary Departments [Appropriations (Parliamentary Departments) Bill (No. 2)]. These Bills are introduced into Parliament sometime after the Budget Bills. |
| Administered Items | Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs. |
| Appropriation | An authorisation by Parliament to spend monies from the Consolidated Revenue Fund for a particular purpose. |
| Annual Appropriation | Two Appropriation Bills are introduced into Parliament in May and comprise the Budget for the financial year beginning 1 July. Further Bills are introduced later in the financial year as part of the additional estimates. Parliamentary departments have their own appropriations. |
| Assets | Assets are physical objects and legal rights expected to provide benefits in the future, or alternatively items of value owned by an Agency.  |
| Capital expenditure | Expenditure by an agency on capital projects, for example purchasing a building. |
| Consolidated Revenue Fund | Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.  |
| Departmental items | Assets, liabilities, revenues and expenses that are controlled by the agency in providing its outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services and most employee expenses, supplier costs and other administrative expenses incurred.  |
| Depreciation | Apportionment of an asset’s capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time. |
| Equity or net assets | Residual interest in the assets of an entity after deduction of its liabilities. |
| Expenses | Total value of all of the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of an entity. |
| Forward estimates | A system of rolling three year financial estimates. After the budget is passed, the first year of the forward estimates becomes the base for the next year’s budget bid, and another out-year is added to the forward estimates.  |
| Liabilities | Liabilities represent amounts owing on goods or services that have been received but not yet paid for. A liability shows the future commitment of the Agency’s assets. |
| Measure | A new Government policy or savings decision with financial impacts.  |
| Net annotated appropriation (Section 74 Receipts) | Section 74 receipts, also known as net annotated appropriations, are a form of appropriation which allows a department access to certain money it receives in payment of services. These monies are known as Section 74 Receipts, reflecting their authority under Section 74 of the PGPA Act. |
| Operating result | Equals revenue less expenses.  |
| Outcomes | The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community as influenced by the actions of the Australian Government. Actual outcomes are assessments of the end-results or impacts actually achieved. |
| Performance measure | Measures the joint or independent contribution of outputs and administered items to the achievement of their specified outcome. |
| Portfolio | A Minister’s area of responsibility as a member of Cabinet. A portfolio consists of one or more Departments of State (ie the portfolio departments) and a number of entities with similar general objectives and outcomes. |
| Program | Entities deliver programs, which are government actions taken to deliver the stated outcomes. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years. |
| Receipts | The total or gross amount received by the Australian Government. Each receipt item is either revenue, an offset within outlays, or a financing transaction. Receipts include taxes, interest, charges for goods and services, borrowings and Government Business Enterprise (GBE) dividends received. |
| Revenue | Total value of resources earned or received to cover the production of goods and services. |
| Special Appropriations (including Standing Appropriations) | An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For special appropriations the authority to withdraw funds from the Consolidated Revenue Fund does not generally cease at the end of the financial year. Standing appropriations are a sub-category consisting of ongoing special appropriations—the amount appropriated will depend on circumstances specified in the legislation. |