

**Office of the Fair Work  
Building Industry Inspectorate**

**Entity resources and planned  
performance**



## **OFFICE OF THE FAIR WORK BUILDING INDUSTRY INSPECTORATE**

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## OFFICE OF THE FAIR WORK BUILDING INDUSTRY INSPECTORATE

### Section 1: Entity overview and resources

#### 1.1 STRATEGIC DIRECTION STATEMENT

The Office of the Fair Work Building Industry Inspectorate (FWBII) was established by the *Fair Work (Building Industry) Act 2012* on 1 June 2012. FWBII commenced operations on 1 June 2012. It operates under the name 'Fair Work Building and Construction'.

In respect of the building and construction industry, FWBII is primarily responsible for:

- the provision of education, assistance and advice to industry participants regarding their rights and obligations
- inquiring into and investigating alleged breaches of relevant workplace laws
- commencing civil penalty litigation, or making submissions to the Fair Work Commission, to enforce compliance by industry participants
- referring matters to relevant authorities where appropriate in relation to:
  - *Fair Work (Building Industry) Act 2012*
  - *Fair Work Act 2009, the Fair Work (Transitional Provisions and Consequential Amendments) Act 2009 and the Independent Contractors Act 2006*
  - safety net entitlements
  - awards, agreements and court and tribunal orders
  - the Building Code
  - *Competition and Consumer Act 2010*
  - allegations of criminal conduct.

During 2016-17, FWBII plans to achieve the following outcomes:

- 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; and where necessary, civil penalty litigation in the courts
- ensure compliance with building codes of practice through the provision of education, assistance and advice.

## 1.2 ENTITY RESOURCE STATEMENT

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

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

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

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

**Table 1.1: Office of the Fair Work Building Industry Inspectorate resource statement – Budget estimates for 2016–17 as at Budget May 2016**

	2015–16 <i>Estimated actual</i> \$'000	2016–17 Estimate \$'000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	48,557	44,543
Departmental appropriation	33,559	33,039
s 74 retained revenue receipts (c)	539	370
Departmental capital budget (d)	1,601	448
Annual appropriations - other services - non-operating (e)		
Equity injection	-	150
<i>Total departmental annual appropriations</i>	<i>84,256</i>	<i>78,550</i>
<b>Total departmental resourcing</b>	<b>84,256</b>	<b>78,550</b>
<b>Total resourcing for Fair Work Building Industry Inspectorate</b>	<b>84,256</b>	<b>78,550</b>
	2015–16	2016–17
<b>Average staffing level (number)</b>	<b>131</b>	<b>155</b>

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

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

(a) Appropriation Bill (No.1) 2016–17.

(b) Excludes \$19.32m subject to quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Estimated retained revenue receipts under section 74 of the PGPA Act.

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Appropriation Bill (No.2) 2016–17.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Office of the Fair Work Building Industry Inspectorate are detailed in Budget Paper No. 2 and are summarised below.

#### Table 1.2: Entity 2016–17 Budget measures

##### Part 1: Measures announced since the 2015–16 Mid-Year Economic and Fiscal Outlook (MYEFO)

The Office of the Fair Work Building Industry Inspectorate does not have any new measures since the 2015–16 MYEFO. For this reason Part 1 of Table 1.2 is not presented.

##### Part 2: Other measures not previously reported in a portfolio statement

		2015–16	2016–17	2017–18	2018–19	2019–20
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Measures</b>						
Public Sector Savings - Enterprise Resource Planning Systems (a)	1.1					
Departmental expenses		-	-	(24)	(30)	-
<b>Total</b>		-	-	<b>(24)</b>	<b>(30)</b>	-
Public Sector Savings - Shared and Common Services Programme (b)	1.1					
Departmental expenses		-	(53)	(106)	(106)	-
<b>Total</b>		-	<b>(53)</b>	<b>(106)</b>	<b>(106)</b>	-
<b>Total measures</b>						
Departmental		-	(53)	(130)	(136)	-
<b>Total</b>		-	<b>(53)</b>	<b>(130)</b>	<b>(136)</b>	-

(a) This measure was first published in the 2015–16 Budget.

(b) This measure was first published in the 2015–16 Mid-Year Economic and Fiscal Outlook.

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

## Section 2: Outcomes and planned performance

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

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

**Note:**

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports from October 2016 – to provide an entity's complete performance story.



## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: 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.**

### 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**

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>Program 1.1: Education Services and Compliance Activities</b>					
Departmental expenses					
Departmental appropriation	33,559	33,039	33,185	33,486	33,823
s 74 Retained revenue receipts (a)	539	370	370	370	370
Expenses not requiring appropriation in the Budget year (b)	1,088	1,107	1,157	1,157	1,157
<b>Departmental total</b>	<b>35,186</b>	<b>34,516</b>	<b>34,712</b>	<b>35,013</b>	<b>35,350</b>
<b>Total expenses for Program 1.1</b>	<b>35,186</b>	<b>34,516</b>	<b>34,712</b>	<b>35,013</b>	<b>35,350</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	33,559	33,039	33,185	33,486	33,823
s 74 Retained revenue receipts (a)	539	370	370	370	370
Expenses not requiring appropriation in the Budget year (b)	1,088	1,107	1,157	1,157	1,157
<b>Departmental total</b>	<b>35,186</b>	<b>34,516</b>	<b>34,712</b>	<b>35,013</b>	<b>35,350</b>
<b>Total expenses for Outcome 1</b>	<b>35,186</b>	<b>34,516</b>	<b>34,712</b>	<b>35,013</b>	<b>35,350</b>
	2015-16	2016-17			
<b>Average staffing level (number)</b>	131	155			

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

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

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

**Table 2.1.2: Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2016–17 Budget measures have created new programs or materially changed existing programs.

<b>Outcome 1— 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.</b>		
<b>Program 1.1—Education Services and Compliance Activities</b> —to educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.		
<b>Purpose</b>	<p>FWBII enforces workplace relations laws in the building and construction industry through the provision of education, assistance and advice, and where necessary, civil penalty litigation in the courts.</p> <p>This is in accordance with the Fair Work (Building Industry) Act 2012 (FWBI Act), Fair Work Act 2009 (FW Act) and the Independent Contractors Act 2006. In addition, FWBII ensures compliance with the Building Code 2013 (Building Code).</p> <p>Our vision is that all Australian building and construction workplaces are productive and harmonious.</p> <p>Our mission is to ensure that the rule of law prevails in the Australian building and construction industry.</p>	
<b>Delivery</b>	<p>Provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance.</p> <p>Investigate claims regarding alleged breaches of workplace laws and undertake targeted activities.</p> <p>Conduct site visits, inspections and audits involving the building codes of practice.</p> <p>Litigate, where necessary, to enforce compliance with workplace laws.</p>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2015–16	Level of satisfaction of clients with quality and timeliness of advice and assistance provided by FWBII	75% of surveyed clients satisfied or highly satisfied Assessment: target is expected to be met in 2015–16
	Timeliness in commencing proceedings over contraventions of the <i>Fair Work Act 2009</i> , the <i>Independent Contractors Act 2006</i> , the <i>Fair Work (Building Industry) Act 2012</i> , agreements, awards and orders	File 75% of matters in court within 12 months of the complaint being lodged Assessment: target is not expected to be met in 2015–16
	Level of satisfaction of a range of industry participants with contact aimed at promoting appropriate standards of conduct.	75% of surveyed industry participants satisfied or highly satisfied Assessment: target is expected to be met in 2015–16

<p><b>Outcome 1— 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.</b></p>		
<p><b>Program 1.1—Education Services and Compliance Activities—to educate employers, employees, organisations and contractors about the workplace relations system and to ensure compliance with workplace laws.</b></p>		
2016–17	<p>Enforcement and Compliance: Ensure compliance with workplace laws and the Building Code 2013:</p> <ul style="list-style-type: none"> <li>• Legal proceedings in court within 12 months of complaint being lodged</li> <li>• Percentage of clients who are satisfied or highly satisfied with the quality and timeliness of advice and assistance provided</li> <li>• Compliance activities to improve compliance with the Building Code 2013</li> </ul>	<p>75%</p> <p>75%</p> <p>300</p>
	<p>Stakeholders: Engagement to promote high levels of compliance among stakeholders</p> <ul style="list-style-type: none"> <li>• Formal presentations delivered to stakeholders</li> <li>• Stakeholders: Engagement to promote high levels of compliance among stakeholders—percentage surveyed industry participants satisfied or highly satisfied with contact by FWBII aimed at promoting appropriate standards of conduct.</li> </ul>	<p>125</p> <p>75%</p>
2017–18 and beyond	As per 2016–17	As per 2016–17
<p><b>Material changes to Program 1.1 resulting from the following measures:</b></p> <p>Nil</p>		

## **Section 3: Budgeted financial statements**

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016–17 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Differences between entity resourcing and financial statements**

The Agency Resource Statement (Table 1.1) details the total appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2016–17 Budget year, including amounts related to meeting future employee entitlement obligations.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The Fair Work Building Industry Inspectorate is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$1.1 million for the 2016–17 financial year.

Total revenues are estimated to be \$33.4 million and total expenses \$34.5 million.

Total assets at the end of the 2016–17 financial year are estimated to be \$49.7 million. The majority of the assets represent receivables (appropriations receivable) and property fit outs. Asset acquisitions are planned in Information Technology equipment and systems and on office accommodation fit outs.

Total liabilities for 2016–17 are estimated at \$5.8 million. The largest liability item is accrued employee entitlements.

### 3.2.1 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
<b>EXPENSES</b>					
Employee benefits	18,550	18,424	18,637	18,936	19,079
Suppliers	15,583	15,020	14,953	14,955	15,149
Depreciation and amortisation	1,053	1,072	1,122	1,122	1,122
<b>Total expenses</b>	<b>35,186</b>	<b>34,516</b>	<b>34,712</b>	<b>35,013</b>	<b>35,350</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other	539	370	370	370	370
<b>Total own-source revenue</b>	<b>539</b>	<b>370</b>	<b>370</b>	<b>370</b>	<b>370</b>
<b>Gains</b>					
Other	35	35	35	35	35
<b>Total gains</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>35</b>
<b>Total own-source income</b>	<b>574</b>	<b>405</b>	<b>405</b>	<b>405</b>	<b>405</b>
<b>Net (cost of)/contribution by services</b>	<b>(34,612)</b>	<b>(34,111)</b>	<b>(34,307)</b>	<b>(34,608)</b>	<b>(34,945)</b>
Revenue from Government	33,559	33,039	33,185	33,486	33,823
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(1,053)</b>	<b>(1,072)</b>	<b>(1,122)</b>	<b>(1,122)</b>	<b>(1,122)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	-	-	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>(1,053)</b>	<b>(1,072)</b>	<b>(1,122)</b>	<b>(1,122)</b>	<b>(1,122)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(1,053)</b>	<b>(1,072)</b>	<b>(1,122)</b>	<b>(1,122)</b>	<b>(1,122)</b>

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

Note: Impact of net cash appropriation arrangements

	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	1,053	1,072	1,122	1,122	1,122
<b>Total comprehensive income/(loss) —as per the statement of comprehensive income</b>	<b>(1,053)</b>	<b>(1,072)</b>	<b>(1,122)</b>	<b>(1,122)</b>	<b>(1,122)</b>

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

Prepared on Australian Accounting Standards basis.

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

	2015-16 Estimated actual \$'000	2016-17 Budget \$'000	2017-18 Forw ard estimate \$'000	2018-19 Forw ard estimate \$'000	2019-20 Forw ard estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	284	284	284	284	284
Trade and other receivables	44,788	45,140	45,022	44,924	44,924
<b>Total financial assets</b>	<b>45,072</b>	<b>45,424</b>	<b>45,306</b>	<b>45,208</b>	<b>45,208</b>
<b>Non-financial assets</b>					
Land and buildings	3,567	2,814	2,513	1,710	907
Property, plant and equipment	453	370	258	632	911
Intangibles	560	570	430	290	150
Other non-financial assets	506	506	506	506	506
<b>Total non-financial assets</b>	<b>5,086</b>	<b>4,260</b>	<b>3,707</b>	<b>3,138</b>	<b>2,474</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>50,158</b>	<b>49,684</b>	<b>49,013</b>	<b>48,346</b>	<b>47,682</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,442	1,442	1,442	1,442	1,442
Other payables	757	757	757	757	757
<b>Total payables</b>	<b>2,199</b>	<b>2,199</b>	<b>2,199</b>	<b>2,199</b>	<b>2,199</b>
<b>Provisions</b>					
Employee provisions	3,639	3,639	3,639	3,639	3,639
<b>Total provisions</b>	<b>3,639</b>	<b>3,639</b>	<b>3,639</b>	<b>3,639</b>	<b>3,639</b>
<b>Total liabilities</b>	<b>5,838</b>	<b>5,838</b>	<b>5,838</b>	<b>5,838</b>	<b>5,838</b>
<b>Net assets</b>	<b>44,320</b>	<b>43,846</b>	<b>43,175</b>	<b>42,508</b>	<b>41,844</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	4,484	5,082	5,533	5,988	6,446
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	39,836	38,764	37,642	36,520	35,398
<b>Total parent entity interest</b>	<b>44,320</b>	<b>43,846</b>	<b>43,175</b>	<b>42,508</b>	<b>41,844</b>
<b>Total equity</b>	<b>44,320</b>	<b>43,846</b>	<b>43,175</b>	<b>42,508</b>	<b>41,844</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2016–17)**

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2016</b>				
Balance carried forward from previous period	39,836	-	4,484	44,320
<b>Adjusted opening balance</b>	<b>39,836</b>	<b>-</b>	<b>4,484</b>	<b>44,320</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,072)	-	-	(1,072)
<b>Total comprehensive income</b>	<b>(1,072)</b>	<b>-</b>	<b>-</b>	<b>(1,072)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	150	150
Departmental capital budget (DCB)	-	-	448	448
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>598</b>	<b>598</b>
<b>Estimated closing balance as at 30 June 2017</b>	<b>38,764</b>	<b>-</b>	<b>5,082</b>	<b>43,846</b>

Prepared on Australian Accounting Standards basis.



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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	32,444	32,687	33,303	33,584	33,823
Other	994	691	691	690	740
<b>Total cash received</b>	<b>33,438</b>	<b>33,378</b>	<b>33,994</b>	<b>34,274</b>	<b>34,563</b>
<b>Cash used</b>					
Employees	18,301	18,424	18,637	18,936	19,079
Suppliers	12,741	15,306	15,239	15,240	15,484
<b>Total cash used</b>	<b>31,042</b>	<b>33,730</b>	<b>33,876</b>	<b>34,176</b>	<b>34,563</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,396</b>	<b>(352)</b>	<b>118</b>	<b>98</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	4,750	246	569	553	458
<b>Total cash used</b>	<b>4,750</b>	<b>246</b>	<b>569</b>	<b>553</b>	<b>458</b>
<b>Net cash from/(used by) investing activities</b>	<b>(4,750)</b>	<b>(246)</b>	<b>(569)</b>	<b>(553)</b>	<b>(458)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	2,436	598	451	455	458
<b>Total cash received</b>	<b>2,436</b>	<b>598</b>	<b>451</b>	<b>455</b>	<b>458</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>2,436</b>	<b>598</b>	<b>451</b>	<b>455</b>	<b>458</b>
<b>Net increase/(decrease) in cash held</b>	<b>82</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	202	284	284	284	284
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>284</b>	<b>284</b>	<b>284</b>	<b>284</b>	<b>284</b>

Prepared on Australian Accounting Standards basis.

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

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	1,601	448	451	455	458
Equity injections - Bill 2	-	150	-	-	-
<b>Total new capital appropriations</b>	<b>1,601</b>	<b>598</b>	<b>451</b>	<b>455</b>	<b>458</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	1,601	598	451	455	458
<b>Total items</b>	<b>1,601</b>	<b>598</b>	<b>451</b>	<b>455</b>	<b>458</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	-	150	-	-	-
Funded by capital appropriation - DCB (b)	836	96	569	553	458
Funded internally from departmental resources (c)	3,914	-	-	-	-
<b>TOTAL</b>	<b>4,750</b>	<b>246</b>	<b>569</b>	<b>553</b>	<b>458</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	4,750	246	569	553	458
<b>Total cash used to acquire assets</b>	<b>4,750</b>	<b>246</b>	<b>569</b>	<b>553</b>	<b>458</b>

- (a) Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations.  
 (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).  
 (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;
  - s 74 Retained revenue receipts; and
  - proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2016-17)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2016</b>				
Gross book value	11,859	1,242	1,494	14,595
Accumulated depreciation/amortisation and impairment	(8,292)	(789)	(934)	(10,015)
<b>Opening net book balance</b>	<b>3,567</b>	<b>453</b>	<b>560</b>	<b>4,580</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	96	150	246
<b>Total additions</b>	<b>-</b>	<b>96</b>	<b>150</b>	<b>246</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(753)	(179)	(140)	(1,072)
<b>Total other movements</b>	<b>(753)</b>	<b>(179)</b>	<b>(140)</b>	<b>(1,072)</b>
<b>As at 30 June 2017</b>				
Gross book value	11,859	1,338	1,644	14,841
Accumulated depreciation/ amortisation and impairment	(9,045)	(968)	(1,074)	(11,087)
<b>Closing net book balance</b>	<b>2,814</b>	<b>370</b>	<b>570</b>	<b>3,754</b>

(a) Appropriation equity refers to Appropriation Bill (No. 1) 2015-16 for depreciation/amortisation expenses, DCBs or other operational expenses and equity injections appropriations provided through Appropriation Bill (No. 2) 2015-16, including CDABs.

Prepared on Australian Accounting Standards basis.

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

The Fair Work Building Industry Inspectorate has no budgeted administered income or expenses. For this reason Table 3.7 is not presented.

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

The Fair Work Building Industry Inspectorate has no budgeted administered assets or liabilities. For this reason Table 3.8 is not presented.

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

The Fair Work Building Industry Inspectorate has no budgeted administered cash flows. For this reason Table 3.9 is not presented.

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

The Fair Work Building Industry Inspectorate has no administered capital budget. For this reason Table 3.10 is not presented.

**Table 3.11: Statement of administered asset movements (Budget year 2016-17)**

The Fair Work Building Industry Inspectorate has no administered non-financial assets. For this reason Table 3.11 is not presented.