

# **Fair Work Ombudsman**

**Entity resources and planned  
performance**



## **FAIR WORK OMBUDSMAN**

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## **FAIR WORK OMBUDSMAN**

### **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.

The Fair Work Ombudsman promotes harmonious, productive and cooperative workplace relations and ensures compliance with Commonwealth workplace laws by:

- offering people a single point of contact for them to receive accurate and timely advice and information about Australia's workplace relations system
- educating people working in Australia about their workplace rights and obligations
- investigating complaints or suspected contraventions of workplace laws, awards and agreements
- litigating to enforce workplace laws and to deter people from not complying with their workplace responsibilities.

The strategic focus of the Fair Work Ombudsman in 2016–17 is to ensure that there is increased compliance with Commonwealth workplace laws through educating and advising employees, employers, outworkers, outworker entities and organisations about the federal workplace relations system.

## **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: Fair Work Ombudsman 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)	65,610	57,767
Departmental appropriation	107,995	103,987
s 74 retained revenue receipts (c)	3,400	1,550
Departmental capital budget (d)	9,811	6,849
Annual appropriations - other services - non-operating (e)		
Equity injection	-	150
<i>Total departmental annual appropriations</i>	<i>186,816</i>	<i>170,303</i>
<i>Total departmental special appropriations (f)</i>	<i>225</i>	<i>250</i>
<b>Total departmental resourcing</b>	<b>187,041</b>	<b>170,553</b>
<b>Total resourcing for Fair Work Ombudsman</b>	<b>187,041</b>	<b>170,553</b>
	2015–16	2016–17
<b>Average staffing level (number)</b>	<b>702</b>	<b>675</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 \$0.075m 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.

(f) 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 Monies accounts (SOETM). For further information on special appropriations and special accounts, please refer to *Budget Paper No. 4—Agency Resourcing*. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Fair Work Ombudsman 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)

	Program	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<b>Expense measures</b>						
Community Engagement Grants	1.1					
Program - establishment						
Departmental expenses		-	-	-	-	-
<b>Total</b>		-	-	-	-	-
Road Safety Remuneration Tribunal - abolition	1.1					
Departmental expenses		-	(1,407)	(1,416)	(1,425)	(1,434)
<b>Total</b>		-	<b>(1,407)</b>	<b>(1,416)</b>	<b>(1,425)</b>	<b>(1,434)</b>
<b>Total expense measures</b>						
Departmental		-	(1,407)	(1,416)	(1,425)	(1,434)
<b>Total</b>		-	<b>(1,407)</b>	<b>(1,416)</b>	<b>(1,425)</b>	<b>(1,434)</b>

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.

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

	Program	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
<b>Measures</b>						
Public Sector Savings - Enterprise Resource Planning Systems (a)	1.1					
Departmental expenses		-	-	(82)	(101)	-
<b>Total</b>		-	-	<b>(82)</b>	<b>(101)</b>	-
Public Sector Savings - Shared and Common Services Programme (b)	1.1					
Departmental expenses		-	(26)	(52)	(52)	-
<b>Total</b>		-	<b>(26)</b>	<b>(52)</b>	<b>(52)</b>	-
Public Sector Superannuation Accumulation Plan administration fees (c)	1.1					
Departmental expenses		(91)	(91)	(91)	(91)	(91)
<b>Total</b>		<b>(91)</b>	<b>(91)</b>	<b>(91)</b>	<b>(91)</b>	<b>(91)</b>
<b>Total measures</b>						
Departmental		(91)	(117)	(225)	(244)	(91)
<b>Total</b>		<b>(91)</b>	<b>(117)</b>	<b>(225)</b>	<b>(244)</b>	<b>(91)</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.

(c) This measure was first published in the 2014–15 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: 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**

	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 (a)	107,995	103,987	104,283	104,896	105,420
s 74 Retained revenue receipts (a)	3,400	1,550	1,190	1,000	580
Expenses not requiring appropriation in the Budget year (b)	10,701	7,102	8,069	7,982	9,150
<b>Departmental total</b>	<b>122,096</b>	<b>112,639</b>	<b>113,542</b>	<b>113,878</b>	<b>115,150</b>
<b>Total expenses for Program 1.1</b>	<b>122,096</b>	<b>112,639</b>	<b>113,542</b>	<b>113,878</b>	<b>115,150</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	107,995	103,987	104,283	104,896	105,420
s 74 Retained revenue receipts (a)	3,400	1,550	1,190	1,000	580
Expenses not requiring appropriation in the Budget year (b)	10,701	7,102	8,069	7,982	9,150
<b>Departmental total</b>	<b>122,096</b>	<b>112,639</b>	<b>113,542</b>	<b>113,878</b>	<b>115,150</b>
<b>Total expenses for Outcome 1</b>	<b>122,096</b>	<b>112,639</b>	<b>113,542</b>	<b>113,878</b>	<b>115,150</b>
	2015–16	2016–17			
<b>Average staffing level (number)</b>	702	675			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(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—Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.</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>	The FWO is the Australian Government agency responsible for ensuring compliance with workplace relations laws through advice, education and where necessary enforcement.	
<b>Delivery</b>	provide information, advice and education on the requirements and flexibilities of workplace laws to foster voluntary compliance investigate claims regarding alleged breaches of workplace laws and undertake targeted activities litigate, where necessary, to enforce compliance with workplace laws	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2015–16	Compliance with workplace relations legislation by employees and employers through advice, education and where necessary enforcement.	<ul style="list-style-type: none"> <li>• Number of targeted campaigns                             <ul style="list-style-type: none"> <li>– National (4)</li> <li>– State (2 per state)</li> </ul>                             Target expected to be met.                         </li> <li>• Investigations into complaints about breaches of federal agreements or awards completed within 90 days (percentage of total complaints) (80) Target expected to be met.</li> <li>• Calls to the Contact Centre resolved at the first point of contact (percentage of total calls) (80) Target expected to be met.</li> <li>• Availability of Contact Centre services (percentage of availability during advertised hours) (99) Target expected to be met.</li> <li>• Availability of Website (time available as a percentage of total time) (99) Target expected to be met.</li> </ul>

*FWO Budget Statements*

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria (a)</b>	<b>Targets</b>
2016–17	The FWO takes a risk based and proportionate approach to its compliance and enforcement activities.	At least 90% of requests for assistance involving a workplace dispute are finalised through education and dispute resolution services. No more than 10% of requests for assistance involving a workplace dispute are finalised through compliance and enforcement tools.
	The FWO provides information and advice that is accessible, timely and reliable.	99% availability for website services and of advertised contact centre hours. Requests for assistance involving a workplace dispute are finalised in an average of 30 days.
2017–18 and beyond	As per 2016–17	As per 2016–17
<b>Material changes to Program 1.1 resulting from the following measures:</b>		
Nil		

## **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 Ombudsman is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$7.0 million for the 2016–17 financial year.

Total revenues are estimated to be \$105.5 million and total expenses \$112.6 million.

Total assets at the end of the 2016–17 financial year are estimated to be \$90.7 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 \$38.9 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	74,613	73,001	73,543	73,099	73,506
Suppliers	36,882	32,636	32,030	32,897	32,594
Depreciation and amortisation	10,601	7,002	7,969	7,882	9,050
<b>Total expenses</b>	<b>122,096</b>	<b>112,639</b>	<b>113,542</b>	<b>113,878</b>	<b>115,150</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,900	1,050	690	500	80
Other	500	500	500	500	500
<b>Total own-source revenue</b>	<b>3,400</b>	<b>1,550</b>	<b>1,190</b>	<b>1,000</b>	<b>580</b>
<b>Gains</b>					
Other	100	100	100	100	100
<b>Total gains</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Total own-source income</b>	<b>3,500</b>	<b>1,650</b>	<b>1,290</b>	<b>1,100</b>	<b>680</b>
<b>Net (cost of)/contribution by services</b>	<b>(118,596)</b>	<b>(110,989)</b>	<b>(112,252)</b>	<b>(112,778)</b>	<b>(114,470)</b>
Revenue from Government	107,995	103,987	104,283	104,896	105,420
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(10,601)</b>	<b>(7,002)</b>	<b>(7,969)</b>	<b>(7,882)</b>	<b>(9,050)</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>(10,601)</b>	<b>(7,002)</b>	<b>(7,969)</b>	<b>(7,882)</b>	<b>(9,050)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(10,601)</b>	<b>(7,002)</b>	<b>(7,969)</b>	<b>(7,882)</b>	<b>(9,050)</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)	10,601	7,002	7,969	7,882	9,050
<b>Total comprehensive income/(loss) —as per the statement of comprehensive income</b>	<b>(10,601)</b>	<b>(7,002)</b>	<b>(7,969)</b>	<b>(7,882)</b>	<b>(9,050)</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	2,973	2,973	2,973	2,973	2,973
Trade and other receivables	59,041	59,256	59,331	58,910	58,910
<b>Total financial assets</b>	<b>62,014</b>	<b>62,229</b>	<b>62,304</b>	<b>61,883</b>	<b>61,883</b>
<b>Non-financial assets</b>					
Land and buildings	12,866	14,166	13,383	14,357	13,306
Property, plant and equipment	1,986	3,101	2,356	1,825	2,863
Intangibles	12,314	9,405	7,875	6,380	3,796
Other non-financial assets	1,785	1,785	1,785	1,785	1,785
<b>Total non-financial assets</b>	<b>28,951</b>	<b>28,457</b>	<b>25,399</b>	<b>24,347</b>	<b>21,750</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>90,965</b>	<b>90,686</b>	<b>87,703</b>	<b>86,230</b>	<b>83,633</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	9,440	10,439	9,914	9,914	9,914
<b>Total payables</b>	<b>9,440</b>	<b>10,439</b>	<b>9,914</b>	<b>9,914</b>	<b>9,914</b>
<b>Provisions</b>					
Employee provisions	21,097	20,822	20,947	20,947	20,947
Other provisions	8,719	7,719	7,719	7,719	7,719
<b>Total provisions</b>	<b>29,816</b>	<b>28,541</b>	<b>28,666</b>	<b>28,666</b>	<b>28,666</b>
<b>Total liabilities</b>	<b>39,256</b>	<b>38,980</b>	<b>38,580</b>	<b>38,580</b>	<b>38,580</b>
<b>Net assets</b>	<b>51,709</b>	<b>51,706</b>	<b>49,123</b>	<b>47,650</b>	<b>45,053</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	91,385	98,384	103,770	110,179	116,632
Reserves	5,776	5,776	5,776	5,776	5,776
Retained surplus (accumulated deficit)	(45,452)	(52,454)	(60,423)	(68,305)	(77,355)
<b>Total parent entity interest</b>	<b>51,709</b>	<b>51,706</b>	<b>49,123</b>	<b>47,650</b>	<b>45,053</b>
<b>Total equity</b>	<b>51,709</b>	<b>51,706</b>	<b>49,123</b>	<b>47,650</b>	<b>45,053</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 \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2016</b>				
Balance carried forward from previous period	(45,452)	5,776	91,385	51,709
<b>Adjusted opening balance</b>	<b>(45,452)</b>	<b>5,776</b>	<b>91,385</b>	<b>51,709</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(7,002)	-	-	(7,002)
<b>Total comprehensive income</b>	<b>(7,002)</b>	<b>-</b>	<b>-</b>	<b>(7,002)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriation	-	-	150	150
Departmental capital budget (DCB)	-	-	6,849	6,849
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>6,999</b>	<b>6,999</b>
<b>Estimated closing balance as at 30 June 2017</b>	<b>(52,454)</b>	<b>5,776</b>	<b>98,384</b>	<b>51,706</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	112,940	103,772	104,208	105,317	105,420
Sale of goods and rendering of services	2,900	1,050	690	500	80
Other	500	500	500	500	500
<b>Total cash received</b>	<b>116,340</b>	<b>105,322</b>	<b>105,398</b>	<b>106,317</b>	<b>106,000</b>
<b>Cash used</b>					
Employees	74,963	73,276	73,418	73,099	73,506
Suppliers	37,868	31,537	32,455	32,797	32,494
Other	2,000	1,000	-	-	-
<b>Total cash used</b>	<b>114,831</b>	<b>105,813</b>	<b>105,873</b>	<b>105,896</b>	<b>106,000</b>
<b>Net cash from/(used by) operating activities</b>	<b>1,509</b>	<b>(491)</b>	<b>(475)</b>	<b>421</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	11,320	6,508	4,911	6,830	6,453
<b>Total cash used</b>	<b>11,320</b>	<b>6,508</b>	<b>4,911</b>	<b>6,830</b>	<b>6,453</b>
<b>Net cash from/(used by) investing activities</b>	<b>(11,320)</b>	<b>(6,508)</b>	<b>(4,911)</b>	<b>(6,830)</b>	<b>(6,453)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	9,811	6,999	5,386	6,409	6,453
<b>Total cash received</b>	<b>9,811</b>	<b>6,999</b>	<b>5,386</b>	<b>6,409</b>	<b>6,453</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>9,811</b>	<b>6,999</b>	<b>5,386</b>	<b>6,409</b>	<b>6,453</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	2,973	2,973	2,973	2,973	2,973
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</b>	<b>2,973</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)	9,811	6,849	5,386	6,409	6,453
Equity injections - Bill 2	-	150	-	-	-
<b>Total new capital appropriations</b>	<b>9,811</b>	<b>6,999</b>	<b>5,386</b>	<b>6,409</b>	<b>6,453</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	9,811	6,999	5,386	6,409	6,453
<b>Total items</b>	<b>9,811</b>	<b>6,999</b>	<b>5,386</b>	<b>6,409</b>	<b>6,453</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	-	150	-	-	-
Funded by capital appropriation - DCB (b)	6,320	4,358	4,911	5,830	6,453
Funded internally from departmental resources (c)	5,000	2,000	-	1,000	-
<b>TOTAL</b>	<b>11,320</b>	<b>6,508</b>	<b>4,911</b>	<b>6,830</b>	<b>6,453</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	11,320	6,508	4,911	6,830	6,453
<b>Total cash used to acquire assets</b>	<b>11,320</b>	<b>6,508</b>	<b>4,911</b>	<b>6,830</b>	<b>6,453</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	24,016	3,984	29,409	57,409
Accumulated depreciation/amortisation and impairment	(11,150)	(1,998)	(17,095)	(30,243)
<b>Opening net book balance</b>	<b>12,866</b>	<b>1,986</b>	<b>12,314</b>	<b>27,166</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	3,828	1,987	693	6,508
<b>Total additions</b>	<b>3,828</b>	<b>1,987</b>	<b>693</b>	<b>6,508</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,528)	(872)	(3,602)	(7,002)
<b>Total other movements</b>	<b>(2,528)</b>	<b>(872)</b>	<b>(3,602)</b>	<b>(7,002)</b>
<b>As at 30 June 2017</b>				
Gross book value	27,844	5,971	30,102	63,917
Accumulated depreciation/ amortisation and impairment	(13,678)	(2,870)	(20,697)	(37,245)
<b>Closing net book balance</b>	<b>14,166</b>	<b>3,101</b>	<b>9,405</b>	<b>26,672</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)**

	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>					
Other expenses	-	-	-	-	-
<b>Total expenses administered on behalf of Government</b>	-	-	-	-	-
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Non-taxation revenue</b>					
Other revenue	300	300	300	300	300
<b>Total non-taxation revenue</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total own-sourced income administered on behalf of Government</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Total comprehensive income/(loss)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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>					
Trade and other receivables	1,698	1,698	1,698	1,698	1,698
Other financial assets	251	251	251	251	251
<b>Total financial assets</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>
<b>Total assets administered on behalf of Government</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Other payables	-	-	-	-	-
<b>Total payables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities administered on behalf of Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets/(liabilities)</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>	<b>1,949</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted administered 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>					
Other	525	550	575	550	550
<b>Total cash received</b>	<b>525</b>	<b>550</b>	<b>575</b>	<b>550</b>	<b>550</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) operating activities</b>	<b>525</b>	<b>550</b>	<b>575</b>	<b>550</b>	<b>550</b>
<b>Net increase/(decrease) in cash held</b>	<b>525</b>	<b>550</b>	<b>575</b>	<b>550</b>	<b>550</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	-	-	-	-	-
<b>Total cash from Official Public Account</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash to Official Public Account for:					
- Appropriations					
- Transfers to other entities					-
(Finance - Whole of Government)	(525)	(550)	(575)	(550)	(550)
<b>Total cash to Official Public Account</b>	<b>(525)</b>	<b>(550)</b>	<b>(575)</b>	<b>(550)</b>	<b>(550)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

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