

FAIR WORK COMMISSION

ENTITY RESOURCES AND PLANNED PERFORMANCE

FAIR WORK COMMISSION

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FAIR WORK COMMISSION

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

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

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

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

The Commission delivers a single program of dispute resolution, minimum wage setting, orders and approval of agreements.

To achieve the program objectives, the major priorities in 2019–20 include:

- ensuring that the community understands the role of the Commission and recognises it as an independent and expert workplace relations tribunal
- ensuring that the Commission is accessible to all Australians, recognising the community's diverse needs and expectations
- ensuring that the Commission is efficient, accountable and transparent, and
- ensuring that the Commission is a highly skilled and agile organisation in which its people, processes, systems and technology are aligned to deliver high quality, efficient and effective services to the community.

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

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 on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

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

Table 1.1: Fair Work Commission resource statement — Budget estimates for 2019–20 as at Budget April 2019

	<i>2018–19 (a)</i> <i>Estimated</i> <i>actual</i> \$'000	2019–20 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available (c)	29,265	28,610
Departmental appropriation (d)	74,047	77,300
s74 External Revenue (e)	2,000	2,000
Departmental capital budget (f)	2,372	2,375
Total departmental annual appropriations	<u>107,684</u>	<u>110,285</u>
Total departmental resourcing	107,684	110,285
Administered		
Special appropriations		
Public Governance, Performance and Accountability Act 2013 – s77	500	500
Total administered special appropriations	<u>500</u>	<u>500</u>
Total administered resourcing	500	500
Total resourcing for Fair Work Commission	108,184	110,785
	<u>2018–19</u>	<u>2019–20</u>
Average staffing level (number)	318	321

Note: All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

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

- (a) Annual appropriation amounts appearing for 2018–19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018–2019, as they had not been enacted at the time of publication.
- (b) Appropriation Bill (No. 1) 2019–20.
- (c) Estimated adjusted balance carried forward from previous year.
- (d) Excludes Departmental Capital Budget (DCB).
- (e) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (f) DCBs 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'.

1.3 BUDGET MEASURES

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

**Table 1.2: Entity 2019–20 Budget measures
Part 1: Measures announced since the 2018–19 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Expense measures						
Fair Work Commission — appointment of additional Members (a)	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
Total		-	-	-	-	-
Workplace Advice Service — expansion (b)	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	-	-	-	-
Total		-	-	-	-	-
Total expense measures						
Administered		-	-	-	-	-
Departmental		-	-	-	-	-
Total		-	-	-	-	-

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.

- (a) Measure relates to decision made post MYEFO and published in Table 1.2 of the Jobs and Small Business 2018–19 Portfolio Additional Estimates Statements — Fair Work Commission as measure title *Fair Work Commission — Appointment of additional members — additional resources*.
- (b) Measure relates to decision made post MYEFO and published in Table 1.2 of the Jobs and Small Business 2018–19 Portfolio Additional Estimates Statements — Fair Work Commission as measure title *Fair Work Commission — Workplace Advice Service*.

Section 2: Outcomes and planned performance

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

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

Note:

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

The most recent corporate plan for Fair Work Commission can be found at:
www.fwc.gov.au/about-us/reports-publications.

The most recent annual performance statements can be found at:
www.fwc.gov.au/annual-report-2017-18/3-annual-performance-statements.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
Program 1.1: Dispute resolution, minimum wage setting, orders and approvals of agreements					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 — s77</i>	500	500	500	500	500
Administered total	500	500	500	500	500
Departmental expenses					
Departmental appropriation	74,840	77,300	78,616	79,318	79,938
s74 External Revenue (a)	2,000	2,000	2,000	2,000	2,000
Expenses not requiring appropriation in the Budget year (b)	5,977	6,462	6,462	6,462	6,462
Departmental total	82,817	85,762	87,078	87,780	88,400
Total expenses for program 1.1	83,317	86,262	87,578	88,280	88,900
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	500	500	500	500	500
Administered total	500	500	500	500	500
Departmental expenses					
Departmental appropriation	74,840	77,300	78,616	79,318	79,938
s74 External Revenue (a)	2,000	2,000	2,000	2,000	2,000
Expenses not requiring appropriation in the Budget year (b)	5,977	6,462	6,462	6,462	6,462
Departmental total	82,817	85,762	87,078	87,780	88,400
Total expenses for Outcome 1	83,317	86,262	87,578	88,280	88,900
	2018–19	2019–20			
Average staffing level (number)	318	321			

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

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

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

Table 2.1.3: Performance criteria for Outcome 1

Table 2.1.3 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2019–20 Budget measures have created new programs or materially changed existing programs.

Outcome 1 — Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.		
Program 1.1 — Dispute resolution, minimum wage setting, orders and approval of agreements		
The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.		
Purpose	Through its role as Australia’s national workplace tribunal, the Fair Work Commission (Commission) supports simple, fair and flexible workplace relations for employees and employers. The Commission’s primary purpose is to exercise its functions and powers in accordance with the <i>Fair Work Act 2009</i> (Fair Work Act) including: <ul style="list-style-type: none"> • dealing with unfair dismissal claims • dealing with anti-bullying claims • dealing with general protections and unlawful termination claims • setting the national minimum wage and minimum wages in modern awards • making, reviewing and varying modern awards • assisting the bargaining process for enterprise agreements • approving, varying and terminating enterprise agreements • making orders to stop or suspend industrial action • dealing with disputes brought to the Commission under the dispute resolution procedures of modern awards and enterprise agreements • determining applications for right of entry permits, and • promoting cooperative and productive workplace relations and preventing disputes. 	
Delivery	<ul style="list-style-type: none"> • Set and vary minimum wages and modern awards. • Facilitate collective bargaining. • Approve agreements. • Deal with disputes. 	
Performance information		
Year	Performance criteria	Targets
2018–19	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications.	34 days Assessment: On track.
	Annual wage review to be completed to enable an operative date of 1 July.	By June 30. Assessment: On track.
	Improve or maintain the agreement approval time for agreements approved without undertakings.	32 days Assessment: On track.
2019–20	Improve or maintain the time elapsed from lodging applications to finalising conciliations in unfair dismissal applications.	34 days
	Annual wage review to be completed to enable an operative date of 1 July.	By June 30.

<p>Outcome 1 — Simple, fair and flexible workplace relations for employees and employers through the exercise of powers to set and vary minimum wages and modern awards, facilitate collective bargaining, approve agreements and deal with disputes.</p>		
<p>Program 1.1 — Dispute resolution, minimum wage setting, orders and approval of agreements</p> <p>The Fair Work Commission exercises powers under the <i>Fair Work Act 2009</i> in accordance with the objects of the Act and in a manner that is fair and just, is quick, informal and avoids unnecessary technicalities.</p>		
	<p>Improve or maintain the agreement approval time for agreements approved without undertakings.</p>	<p>32 days</p>
<p>2020–21 and beyond</p>	<p>As per 2019–20.</p>	<p>As per 2019–20.</p>
<p>Material changes to Program 1.1 resulting from the following measures: Nil</p>		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2019–20 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 Fair Work Commission has no material differences between the 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 2019–20 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 Commission is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$6.4 million for the 2019–20 financial year.

Total revenues are estimated to be \$79.4 million and total expenses \$85.8 million in 2019–20.

Total assets at the end of the 2019–20 year are estimated to be \$69.3 million. The majority of the assets represent receivables (appropriation receivables).

Total liabilities for 2019–20 are estimated at \$32.8 million. The largest liability item is accrued employee entitlements.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
EXPENSES					
Employee benefits	47,595	48,419	48,437	48,454	48,472
Suppliers	29,300	30,936	32,234	32,919	33,521
Depreciation and amortisation (a)	5,922	6,407	6,407	6,407	6,407
Total expenses	82,817	85,762	87,078	87,780	88,400
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rental income	1,800	1,800	1,800	1,800	1,800
Other	255	255	255	255	255
Total own-source revenue	2,055	2,055	2,055	2,055	2,055
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	2,055	2,055	2,055	2,055	2,055
Net (cost of)/contribution by services	(80,762)	(83,707)	(85,023)	(85,725)	(86,345)
Revenue from Government	74,840	77,300	78,616	79,318	79,938
Surplus/(deficit) attributable to the Australian Government	(5,922)	(6,407)	(6,407)	(6,407)	(6,407)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(5,922)	(6,407)	(6,407)	(6,407)	(6,407)
Total comprehensive income/(loss) attributable to the Australian Government	(5,922)	(6,407)	(6,407)	(6,407)	(6,407)
Note: Impact of net cash appropriation arrangements					
	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	5,922	6,407	6,407	6,407	6,407
Total comprehensive income/(loss) – as per the statement of comprehensive income	(5,922)	(6,407)	(6,407)	(6,407)	(6,407)

(a) From 2010–11, the Government introduced net cash appropriation arrangements. This involved 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)

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	562	562	562	562	562
Trade and other receivables	31,854	31,885	31,916	31,916	31,916
Total financial assets	32,416	32,447	32,478	32,478	32,478
Non-financial assets					
Land and buildings	18,188	14,564	11,738	9,063	6,250
Property, plant and equipment	3,344	2,774	2,638	2,241	2,131
Intangibles	4,639	4,801	3,751	2,831	1,781
Other non-financial assets	14,681	14,681	14,681	14,681	14,681
Total non-financial assets	40,852	36,820	32,808	28,816	24,843
Total assets	73,268	69,267	65,286	61,294	57,321
LIABILITIES					
Payables					
Suppliers	5,054	5,054	5,054	5,054	5,054
Other payables	14,114	14,114	14,114	14,114	14,114
Total payables	19,168	19,168	19,168	19,168	19,168
Provisions					
Employee provisions	13,561	13,592	13,623	13,623	13,623
Other provisions	89	89	89	89	89
Total provisions	13,650	13,681	13,712	13,712	13,712
Total liabilities	32,818	32,849	32,880	32,880	32,880
Net assets	40,450	36,418	32,406	28,414	24,441
EQUITY*					
Parent entity interest					
Contributed equity	48,292	50,667	53,062	55,477	57,911
Reserves	12,410	12,410	12,410	12,410	12,410
Retained surplus (accumulated deficit)	(20,252)	(26,659)	(33,066)	(39,473)	(45,880)
Total parent entity interest	40,450	36,418	32,406	28,414	24,441
Total equity	40,450	36,418	32,406	28,414	24,441

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity—summary of movement (Budget year 2019–20)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2019					
Balance carried forward from previous period	(20,252)	12,410	-	48,292	40,450
Adjusted opening balance	(20,252)	12,410	-	48,292	40,450
Comprehensive income					
Surplus/(deficit) for the period	(6,407)	-	-	-	(6,407)
Total comprehensive income	(6,407)	-	-	-	(6,407)
of which:					
Attributable to the Australian Government	-	-	-	-	-
Attributable to non-controlling interest	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	2,375	2,375
Sub-total transactions with owners	-	-	-	2,375	2,375
Transfers between equity	-	-	-	-	-
Estimated closing balance as at 30 June 2020	(26,659)	12,410	-	50,667	36,418
Less: non-controlling interests*	-	-	-	-	-
Closing balance attributable to the Australian Government	(26,659)	12,410	-	50,667	36,418

Prepared on Australian Accounting Standards basis.

* The non-controlling interest disclosure is not required if an entity does not have non-controlling interests.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	74,803	77,269	78,585	79,318	79,938
Sale of goods and rendering of services	1,800	1,800	1,800	1,800	1,800
Other	200	200	200	200	200
Total cash received	76,803	79,269	80,585	81,318	81,938
Cash used					
Employees	47,558	48,388	48,406	48,454	48,472
Suppliers	29,245	30,881	32,179	32,864	33,466
Total cash used	76,803	79,269	80,585	81,318	81,938
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	2,372	2,375	2,395	2,415	2,434
Total cash used	2,372	2,375	2,395	2,415	2,434
Net cash from/(used by) investing activities	(2,372)	(2,375)	(2,395)	(2,415)	(2,434)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,372	2,375	2,395	2,415	2,434
Total cash received	2,372	2,375	2,395	2,415	2,434
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	2,372	2,375	2,395	2,415	2,434
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	562	562	562	562	562
Cash and cash equivalents at the end of the reporting period	562	562	562	562	562

Prepared on Australian Accounting Standards basis.

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

	2018–19 Estimated actual \$'000	2019–20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget — Bill 1 (DCB)	2,372	2,375	2,395	2,415	2,434
Total new capital appropriations	2,372	2,375	2,395	2,415	2,434
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,372	2,375	2,395	2,415	2,434
Total items	2,372	2,375	2,395	2,415	2,434
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation — DCB (a)	2,372	2,375	2,395	2,415	2,434
TOTAL	2,372	2,375	2,395	2,415	2,434
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	2,372	2,375	2,395	2,415	2,434
Total cash used to acquire assets	2,372	2,375	2,395	2,415	2,434

(a) Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2019–20)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2019				
Gross book value	25,848	5,962	9,614	41,424
Accumulated depreciation/ amortisation and impairment	(7,660)	(2,618)	(4,975)	(15,253)
Opening net book balance	18,188	3,344	4,639	26,171
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase — appropriation equity (a)	50	825	1,500	2,375
Total additions	50	825	1,500	2,375
Other movements				
Depreciation/amortisation expense	(3,674)	(1,395)	(1,338)	(6,407)
Total other movements	(3,674)	(1,395)	(1,338)	(6,407)
As at 30 June 2020				
Gross book value	25,898	6,787	11,114	43,799
Accumulated depreciation/ amortisation and impairment	(11,334)	(4,013)	(6,313)	(21,660)
Closing net book balance	14,564	2,774	4,801	22,139

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2019–20 for depreciation/amortisation expenses, DCBs or other operational expenses.

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)

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Other expenses	500	500	500	500	500
Total expenses administered on behalf of Government	500	500	500	500	500
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	1,078	1,078	1,078	1,078	1,078
Total non-taxation revenue	1,078	1,078	1,078	1,078	1,078
Total own-source revenue administered on behalf of Government	1,078	1,078	1,078	1,078	1,078
Total own-sourced income administered on behalf of Government	1,078	1,078	1,078	1,078	1,078
Net (cost of)/contribution by services	(578)	(578)	(578)	(578)	(578)
Surplus/(deficit) before income tax	(578)	(578)	(578)	(578)	(578)
Income tax expense	-	-	-	-	-
Surplus/(deficit) after income tax	(578)	(578)	(578)	(578)	(578)
Total comprehensive income/(loss)	(578)	(578)	(578)	(578)	(578)

Prepared on Australian Accounting Standards basis.

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

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

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

	2018–19 Estimated actual \$'000	2019– 20 Budget \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000	2022–23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,078	1,078	1,078	1,078	1,078
Total cash received	1,078	1,078	1,078	1,078	1,078
Cash used					
Other	500	500	500	500	500
Total cash used	500	500	500	500	500
Net cash from/(used by) operating activities	578	578	578	578	578
Net increase/(decrease) in cash held	578	578	578	578	578
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
— Special Appropriations	500	500	500	500	500
Total cash from Official Public Account	500	500	500	500	500
Cash to Official Public Account for:					
— Special Appropriations	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)
Total cash to Official Public Account	(1,078)	(1,078)	(1,078)	(1,078)	(1,078)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

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

Table 3.11: Statement of administered asset movements (Budget year 2019–20)

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