

FEDERAL COURT OF AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The *Courts Administration Legislation Amendment Act 2016* established, from 1 July 2016, a single administrative body, with a single appropriation, known as the Federal Court of Australia.

The amalgamated corporate services body provides shared corporate services functions to the Federal Court of Australia, the Family Court of Australia and the Federal Circuit Court of Australia. By consolidating resources, streamlining processes and reducing duplication, this approach will improve the financial sustainability of the courts, while preserving the courts' functional and judicial independence.

In 2017–18, the Federal Court will focus on continued improvements in the efficient and effective provision of shared corporate services, as well as the development of the digital court program and facilitation of a coordinated technical approach to the court's digital capabilities.

Federal Court of Australia

The Federal Court is a superior court of record and a court of law and equity. It sits in all capital cities and elsewhere in Australia from time to time. The court's jurisdiction is broad, covering almost all civil matters arising under Australian federal law and some summary and indictable criminal matters.

The Federal Court has a substantial and diverse appellate jurisdiction. It hears appeals from decisions of single judges of the court, decisions of the Federal Circuit Court in non-family matters, decisions of the Supreme Court of Norfolk Island and certain decisions of state and territory supreme courts exercising federal jurisdiction.

The objectives of the Federal Court are to:

- decide disputes according to law – as quickly, inexpensively and efficiently as possible and, in so doing, to interpret the statutory law and develop the general law of the Commonwealth, so as to fulfil the role of a court exercising the judicial power of the Commonwealth under the Constitution
- provide an effective registry service for the community
- manage the resources allotted by Parliament efficiently.

The Federal Court will continue to develop and implement a range of digital initiatives. The court's digital services are designed to deliver quicker, less expensive access to justice for court users.

Federal Court of Australia

Since July 2012, the court has had responsibility for the corporate administration of the National Native Title Tribunal. The tribunal is an independent body established by the *Native Title Act 1993*.

From 2017–18, the court will have responsibility for the corporate administration of the Parenting Management Hearings. The Parenting Management Hearings will be a fast, informal and less adversarial forum for resolving non-complex family law disputes between self-represented parties. The Parenting Management Hearings will help to relieve the workload of the Family Court and the Federal Circuit Court.

Family Court of Australia

The Family Court, through its specialist judges and staff, helps Australians to resolve their most complex family disputes. The goal of the court is to deliver excellence in service for children, families and litigants through effective judicial and non-judicial processes and high-quality and timely judgments, while respecting the needs of separating families.

The purpose of the Family Court, as Australia's superior court in family law, is to:

- determine cases with the most complex law, facts and parties
- cover specialised areas in family law
- provide national coverage as the appellate court in family law matters.

At trial level, the court deals with the most complex parenting and financial cases and hears cases arising under the regulations implementing the Hague Convention on the Civil Aspects of Child Abduction. It has a substantial appellate jurisdiction and hears appeals from decisions of single judges of the court and from the Federal Circuit Court in family law matters.

Federal Circuit Court of Australia

The Federal Circuit Court provides a simpler and more accessible alternative to litigation in the Family Court and the Federal Court and helps to relieve the workload of the superior federal courts. The Federal Circuit Court deals with a high volume of matters and delivers services to regional Australia through its regular circuit court program. It also manages the national network of family law registries.

The provisions of the *Federal Circuit Court of Australia Act 1999* enable the Federal Circuit Court to operate as informally as possible in the exercise of judicial powers, use streamlined procedures and make use of a range of dispute resolution processes to resolve matters without judicial decisions.

The jurisdiction of the Federal Circuit Court is largely concurrent with that of the Federal Court and the Family Court. Its jurisdiction includes family law and child support, administrative law, bankruptcy, unlawful discrimination, consumer protection law, privacy law, migration law, trade practices law, trade mark and design, and workplace relations law.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the Federal Court for its operations and to deliver programs and services on behalf of the government. The table summarises how resources will be applied by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

Table 1.1 is prepared on a resourcing (that is, appropriations and cash available) basis, while the outcome expenses tables in section 2 and the financial statements in section 3 are prepared on an accrual basis.

Table 1.1: Entity resource statement—Budget estimates for 2017–18 as at Budget May 2017

	2016–17 Estimated actual \$'000	2017–18 Estimate \$'000
DEPARTMENTAL		
Annual appropriations—ordinary annual services(a)		
Prior year appropriations available	62,073	58,210
Departmental appropriation(b)	245,343	250,590
s 74 retained revenue receipts(c)	4,649	4,203
Departmental capital budget(d)	13,048	12,200
Annual appropriations—other services—non-operating(e)		
Equity injection	150	–
Total departmental annual appropriations	325,263	325,203
Total special accounts(f)	–	–
Total departmental resourcing	325,263	325,203
ADMINISTERED		
Annual appropriations—ordinary annual services(a)		
Outcome 3	894	883
Total administered annual appropriations	894	883
Total administered special appropriations(g)	900	900
Total administered resourcing	1,794	1,783
Total net resourcing for entity	327,057	326,986
	2016–17	2017–18
Average staffing level (number)(h)	1,062	1,077

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

Note: All figures are GST exclusive and may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2017–18.

(b) Excludes the departmental capital budget.

(c) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. See Table 3.5 for further details. For accounting purposes, this amount is designated as 'contributions by owners'.

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

(f) Excludes 'special public money' held in an account such as a Services for other Entities and Trust Moneys special account. For further information on special accounts, see Budget Paper No 4: Agency Resourcing.

(g) For further information on special appropriations, see Budget Paper No. 4: Agency Resourcing. See also the outcome expenses tables in section 2 for further information on outcome and program expenses broken down by various funding sources, such as annual appropriations and special appropriations.

(h) Excludes judges.

1.3 BUDGET MEASURES

Budget measures announced since the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the Federal Court are detailed in Budget Paper No. 2 and are summarised in Part 1 of Table 1.2.

Table 1.2: Entity 2017–18 Budget measures

Part 1: Measures announced since the 2016–17 MYEFO

	Program	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Expense measures						
Parenting Management Hearings—establishment	1.1, 4.1					
Departmental expenses		–	498	3,137	3,579	3,597
Family Law Courts—improving risk identification and management	2.1, 3.1, 4.1					
Departmental expenses		–	2,250	2,655	2,565	2,580
Public Service Modernisation Fund—agency sustainability(a)	4.1					
Departmental expenses		–	–	–	–	–
Total expense measures		–	2,748	5,792	6,144	6,177
Capital measures						
Parenting Management Hearings—establishment	1.1, 4.1					
Departmental capital		–	262	–	–	–
Total capital measures		–	262	–	–	–

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

(a) This is a cross-portfolio measure. Funding of \$14.007m will be provided over three years.

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

The Federal Court has no other measures not previously reported in a portfolio statement.

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 that contribute to government outcomes over the budget and forward years.

The Federal Court's outcomes are described below together with their related programs.

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 the Federal Court can be found at <http://www.fedcourt.gov.au/about/corporate-information/corporate-plan>.

The most recent annual performance statements for the Federal Court, the Family Court and the Federal Circuit Court, respectively, can be found at:

<http://www.fedcourt.gov.au/about/corporate-information/annual-reports>

<http://www.familycourt.gov.au/wps/wcm/connect/fcoaweb/reports-and-publications/annual-reports>

<http://www.federalcircuitcourt.gov.au/wps/wcm/connect/fccweb/reports-and-publications/annual-reports>.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1: Apply and uphold the rule of law for litigants in the Federal Court of Australia and parties in the National Native Title Tribunal through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and Tribunal

Budgeted expenses for Outcome 1

Table 2.1 shows how much the Federal Court intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and by administered and departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.1: Federal Court of Australia					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	600	600	600	600	600
Administered total	600	600	600	600	600
Departmental expenses					
Departmental appropriation	64,372	65,064	67,171	67,513	67,723
s 74 retained revenue receipts(a)	1,289	1,289	1,289	1,289	1,289
Expenses not requiring appropriation in the budget year(b)	13,401	13,747	13,747	13,747	13,747
Departmental total	79,062	80,100	82,207	82,549	82,759
Total expenses for Outcome 1	79,662	80,700	82,807	83,149	83,359

	2016–17	2017–18
Average staffing level (number)(c)	327	329

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

(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 liabilities assumed by other entities.

(c) Excludes judges.

Table 2.2: Program component expenses

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Component 1.1.1: Federal Court Jurisdiction					
Annual administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	600	600	600	600	600
Annual departmental expenses					
Departmental item	53,489	54,835	57,037	57,391	57,552
s 74 retained revenue receipts	1,289	1,289	1,289	1,289	1,289
Total component 1.1.1 expenses	55,378	56,724	58,926	59,280	59,441
Component 1.1.2: National Native Title Tribunal					
Annual departmental expenses					
Departmental item	10,883	10,229	10,134	10,122	10,171
Total component 1.1.2 expenses	10,883	10,229	10,134	10,122	10,171
Expenses not requiring appropriation in the budget year	13,401	13,747	13,747	13,747	13,747
Total program expenses	79,662	80,700	82,807	83,149	83,359

Performance criteria for Outcome 1

Table 2.3 details the performance criteria for the program associated with Outcome 1. It also summarises how the program is delivered.

Table 2.3: Performance criteria for Outcome 1

Outcome 1: Apply and uphold the rule of law for litigants in the Federal Court of Australia and parties in the National Native Title Tribunal through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and Tribunal		
Program 1.1: Federal Court of Australia		
Delivery	Exercising the jurisdiction of the Federal Court of Australia. Supporting the operations of the National Native Title Tribunal.	
Performance information		
Year	Performance criteria	Targets
2016–17	Timely completion of cases	85% of cases completed within 18 months of commencement Judgments to be delivered within three months Expected results: Targets are expected to be met.
2017–18	Timely completion of cases	85% of cases completed within 18 months of commencement Judgments to be delivered within three months
2018–19 and beyond	Same as for 2017–18.	Same as for 2017–18.
Purpose	To decide disputes according to law as quickly, inexpensively and efficiently as possible.	

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 2

Outcome 2: Apply and uphold the rule of law for litigants in the Family Court of Australia through the resolution of family law matters according to law, particularly more complex family law matters and through the effective management of the administrative affairs of the Court

Budgeted expenses for Outcome 2

Table 2.4 shows how much the Federal Court intends to spend (on an accrual basis) on achieving Outcome 2, broken down by program and by administered and departmental funding sources.

Table 2.4: Budgeted expenses for Outcome 2

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 2.1: Family Court of Australia					
Administered expenses					
Administered item	300	300	300	300	300
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	100	100	100	100	100
Administered total	400	400	400	400	400
Departmental expenses					
Departmental appropriation	30,957	31,706	32,443	32,404	32,479
s 74 retained revenue receipts(a)	494	259	–	–	–
Expenses not requiring appropriation in the budget year(b)	12,781	12,318	11,720	11,720	11,720
Departmental total	44,232	44,283	44,163	44,124	44,199
Total expenses for Outcome 2	44,632	44,683	44,563	44,524	44,599
	2016–17	2017–18			
Average staffing level (number)(c)	104	107			

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

(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 liabilities assumed by other entities.

(c) Excludes judges.

Performance criteria for Outcome 2

Table 2.5 details the performance criteria for the program associated with Outcome 2. It also summarises how the program is delivered.

Table 2.5: Performance criteria for Outcome 2

Outcome 2: Apply and uphold the rule of law for litigants in the Family Court of Australia through the resolution of family law matters according to law, particularly more complex family law matters and through the effective management of the administrative affairs of the Court		
Program 2.1: Family Court of Australia		
Delivery	Exercising the jurisdiction of the Family Court of Australia.	
Performance information		
Year	Performance criteria	Targets
2016–17	Timely completion of cases	Clearance rate of 100% 75% of judgments to be delivered within three months 75% of cases pending conclusion to be less than 12 months old Expected results: Targets are expected to be met.
2017–18	Timely completion of cases	Clearance rate of 100% 75% of judgments to be delivered within three months 75% of cases pending conclusion to be less than 12 months old
2018–19 and beyond	Same as for 2017–18.	Same as for 2017–18.
Purpose	To help Australians resolve their most complex family disputes by deciding matters according to the law, promptly, courteously and effectively.	

2.3 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 3

Outcome 3: Apply and uphold the rule of law for litigants in the Federal Circuit Court of Australia through more informal and streamlined resolution of family and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes and through the effective management of the administrative affairs of the Court

Budgeted expenses for Outcome 3

Table 2.6 shows how much the Federal Court intends to spend (on an accrual basis) on achieving Outcome 3, broken down by program and by administered and departmental funding sources.

Table 2.6: Budgeted expenses for Outcome 3

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 3.1: Federal Circuit Court of Australia					
Administered expenses					
Administered item	1,594	1,583	1,579	1,580	1,584
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	200	200	200	200	200
Administered total	1,794	1,783	1,779	1,780	1,784
Departmental expenses					
Departmental appropriation	86,051	89,185	91,474	91,359	91,651
s 74 retained revenue receipts(a)	640	640	640	640	640
Expenses not requiring appropriation in the budget year(b)	4,795	2,526	624	624	624
Departmental total	91,486	92,351	92,738	92,623	92,915
Total expenses for Outcome 3	93,280	94,134	94,517	94,403	94,699

	2016–17	2017–18
Average staffing level (number)(c)	506	516

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

(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 liabilities assumed by other entities.

(c) Excludes judges.

Performance criteria for Outcome 3

Table 2.7 details the performance criteria for the program associated with Outcome 3. It also summarises how the program is delivered.

Table 2.7: Performance criteria for Outcome 3

Outcome 3: Apply and uphold the rule of law for litigants in the Federal Circuit Court of Australia through more informal and streamlined resolution of family and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes and through the effective management of the administrative affairs of the Court		
Program 3.1: Federal Circuit Court of Australia		
Delivery	Exercising the jurisdiction of the Federal Circuit Court of Australia.	
Performance information		
Year	Performance criteria	Targets
2016–17	Timely completion of cases Timely registry services	90% of final order applications disposed of within 12 months 90% of all other applications disposed of within six months 70% of matters resolved prior to trial 75% of counter enquiries served within 20 minutes 80% of National Enquiry Centre telephone enquiries answered within 90 seconds 80% of email enquiries responded to within two working days 75% of applications lodged processed within two working days Expected results: Targets are expected to be met.
2017–18	Timely completion of cases Timely registry services	90% of final order applications disposed of within 12 months 90% of all other applications disposed of within six months 70% of matters resolved prior to trial 75% of counter enquiries served within 20 minutes 80% of National Enquiry Centre telephone enquiries answered within 90 seconds 80% of email enquiries responded to within two working days 75% of applications lodged processed within two working days
2018–19 and beyond	Same as for 2017–18.	Same as for 2017–18.
Purposes	To provide a simple and accessible alternative to litigation in the Family Court and Federal Court. To provide efficient and effective registry services to assist the respective courts to achieve their stated purpose.	

2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 4

Outcome 4: Improved administration and support of the resolution of matters according to law for litigants in the Federal Court of Australia, the Family Court of Australia and the Federal Circuit Court of Australia and parties in the National Native Title Tribunal through efficient and effective provision of shared corporate services

Budgeted expenses for Outcome 4

Table 2.8 shows how much the Federal Court intends to spend (on an accrual basis) on achieving Outcome 4, broken down by program and by administered and departmental funding sources.

Table 2.8: Budgeted expenses for Outcome 4

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 4.1: Commonwealth Courts Corporate Services					
Departmental expenses					
Departmental appropriation	63,963	64,635	64,543	65,786	60,073
s 74 retained revenue receipts(a)	2,226	2,015	2,065	2,110	2,142
Expenses not requiring appropriation in the budget year(b)	53,370	53,402	53,285	53,200	53,275
Total expenses for Outcome 4	119,559	120,052	119,893	121,096	115,490
	2016–17	2017–18			
Average staffing level (number)	125	125			

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

(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 resources received free of charge and depreciation and amortisation expenses.

Performance criteria for Outcome 4

Table 2.9 details the performance criteria for the program associated with Outcome 4. It also summarises how the program is delivered.

Table 2.9: Performance criteria for Outcome 4

Outcome 4: Improved administration and support of the resolution of matters according to law for litigants in the Federal Court of Australia, the Family Court of Australia and the Federal Circuit Court of Australia and parties in the National Native Title Tribunal through efficient and effective provision of shared corporate services		
Program 4.1: Commonwealth Courts Corporate Services		
Delivery	Providing efficient and effective corporate services for the Commonwealth courts and the National Native Title Tribunal.	
Performance information		
Year	Performance criteria	Targets
2016–17	Efficient and effective corporate services	Corporate services to be provided within the agreed funding Performance benchmarks as set out in the memorandum of understanding between the courts to be met Expected results: Targets are expected to be met.
2017–18	Efficient and effective corporate services	Corporate services to be provided within the agreed funding Performance benchmarks as set out in the memorandum of understanding between the courts to be met
2018–19 and beyond	Same as for 2017–18.	Same as for 2017–18.
Purpose	To provide efficient and effective corporate services to the Commonwealth courts and the National Native Title Tribunal.	

Section 3: Budgeted financial statements

This section presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2017–18 Budget year, including the impact of budget measures and resourcing.

3.1 DIFFERENCES BETWEEN ENTITY RESOURCING AND FINANCIAL STATEMENTS

The most significant difference between the entity resourcing table and the financial statements is that resources received free of charge and liabilities assumed by other entities are not recognised in Table 1.1 as revenue. The reader should note this difference when comparing the figures in Table 1.1 to the budgeted financial statements that follow. These revenue sources are notional only and do not reflect any cash received. The notional revenue recognised in the financial statements is offset by equivalent notional expenditure.

3.2 ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The courts are working to consolidate the amalgamation that occurred on 1 July 2016. Approval has been given to operate at a loss of \$5.500m in 2016–17 and \$2.500m in 2017–18. This is a carry-forward of losses already approved for the Family Court and Federal Circuit Court.

The Federal Court will receive \$14.007m in funding over the next three years to assist in the continuing development and implementation of the digital court program across all of the courts. This funding ceases after 2019–20, leading to a decrease in appropriation in 2020–21.

The Federal Court will receive \$2.250m in 2017–18 and a further \$7.800m over the forward years for the *Family Law Courts – improving risk identification and management* measure. The court will also receive \$0.498m in 2017–18 and a further \$10.575m over the forward years for the *Parenting Management Hearings – establishment* measure.

The Federal Court's equity gradually reduces over the forward years. This is due to the fact that capital funding provided is less than forecast depreciation expenses over the period.

3.3 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	207,640	206,413	206,274	206,773	205,448
Suppliers	112,228	115,885	118,379	119,369	115,611
Depreciation and amortisation	14,399	14,431	14,314	14,229	14,304
Finance costs	72	57	34	21	–
Total expenses	334,339	336,786	339,001	340,392	335,363
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,905	3,944	3,994	4,039	4,071
Other	744	259	–	–	–
Total own-source revenue	4,649	4,203	3,994	4,039	4,071
Gains					
Other	64,448	65,062	65,062	65,062	65,062
Total gains	64,448	65,062	65,062	65,062	65,062
Total own-source income	69,097	69,265	69,056	69,101	69,133
Net (cost of)/contribution by services	(265,242)	(267,521)	(269,945)	(271,291)	(266,230)
Revenue from government	245,343	250,590	255,631	257,062	251,926
Surplus/(deficit) attributable to the Australian Government	(19,899)	(16,931)	(14,314)	(14,229)	(14,304)
Total comprehensive income/(loss) attributable to the Australian Government	(19,899)	(16,931)	(14,314)	(14,229)	(14,304)

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	(5,500)	(2,500)	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations	14,399	14,431	14,314	14,229	14,304
Total comprehensive income/(loss) as per the statement of comprehensive income	(19,899)	(16,931)	(14,314)	(14,229)	(14,304)

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,716	2,716	2,716	2,716	2,716
Trade and other receivables	62,151	59,651	59,651	59,651	60,026
Total financial assets	64,867	62,367	62,367	62,367	62,742
Non-financial assets					
Land and buildings	36,564	33,711	32,073	30,115	28,857
Property, plant and equipment	19,128	17,643	14,815	14,506	15,418
Intangibles	8,073	9,247	10,487	9,590	6,769
Inventories	63	63	63	63	63
Other non-financial assets	2,608	2,608	2,608	2,608	2,608
Total non-financial assets	66,436	63,272	60,046	56,882	53,715
Total assets	131,303	125,639	122,413	119,249	116,457
LIABILITIES					
Payables					
Suppliers	3,968	3,968	3,968	3,968	3,968
Other payables	1,273	1,273	453	453	453
Total payables	5,241	5,241	4,421	4,421	4,421
Interest-bearing liabilities					
Leases	3,536	2,341	1,966	1,591	1,591
Total interest-bearing liabilities	3,536	2,341	1,966	1,591	1,591
Provisions					
Employee provisions	64,540	64,540	64,540	64,540	64,540
Other provisions	2,969	2,969	2,969	2,149	1,329
Total provisions	67,509	67,509	67,509	66,689	65,869
Total liabilities	76,286	75,091	73,896	72,701	71,881
Net assets	55,017	50,548	48,517	46,548	44,576
EQUITY					
Parent entity interest					
Contributed equity	109,883	122,345	134,628	146,888	159,220
Reserves	29,938	29,938	29,938	29,938	29,938
Retained surplus/(accumulated deficit)	(84,804)	(101,735)	(116,049)	(130,278)	(144,582)
Total parent entity interest	55,017	50,548	48,517	46,548	44,576
Total equity	55,017	50,548	48,517	46,548	44,576

Prepared on Australian Accounting Standards basis.

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

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(84,804)	29,938	109,883	55,017
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(84,804)	29,938	109,883	55,017
Comprehensive income				
Surplus/(deficit) for the period	(16,931)	–	–	(16,931)
Total comprehensive income	(16,931)	–	–	(16,931)
Of which:				
Attributable to the Australian Government	(16,931)	–	–	(16,931)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	12,462	12,462
Sub-total transactions with owners	–	–	12,462	12,462
Estimated closing balance as at 30 June 2018	(101,735)	29,938	122,345	50,548
Closing balance attributable to the Australian Government	(101,735)	29,938	122,345	50,548

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	250,843	253,090	255,631	257,062	251,926
Sale of goods and rendering of services	3,905	3,944	3,994	4,039	4,071
Other	744	259	–	–	–
Total cash received	255,492	257,293	259,625	261,101	255,997
Cash used					
Employees	180,318	180,322	180,183	180,682	179,457
Suppliers	75,174	76,971	79,442	80,419	76,540
Total cash used	255,492	257,293	259,625	261,101	255,997
Net cash from/(used by) operating activities	–	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	12,823	11,267	11,088	11,065	11,137
Total cash used	12,823	11,267	11,088	11,065	11,137
Net cash from/(used by) investing activities	(12,823)	(11,267)	(11,088)	(11,065)	(11,137)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	13,198	12,462	12,283	12,260	12,332
Total cash received	13,198	12,462	12,283	12,260	12,332
Cash used					
Repayments of borrowings	375	1,195	1,195	1,195	1,195
Total cash used	375	1,195	1,195	1,195	1,195
Net cash from/(used by) financing activities	12,823	11,267	11,088	11,065	11,137
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	2,716	2,716	2,716	2,716	2,716
Cash and cash equivalents at the end of the reporting period	2,716	2,716	2,716	2,716	2,716

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	13,048	12,462	12,283	12,260	12,332
Equity injections—Bill 2	150	–	–	–	–
Total new capital appropriations	13,198	12,462	12,283	12,260	12,332
Provided for:					
Purchase of non-financial assets	12,823	11,267	11,088	11,065	11,137
Annual finance lease costs	375	1,195	1,195	1,195	1,195
Total items	13,198	12,462	12,283	12,260	12,332
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations(a)	150	–	–	–	–
Funded by capital appropriation—DCB(b)	12,673	11,267	11,088	11,065	11,137
Funded by finance leases	–	–	820	820	820
Total purchases of non-financial assets	12,823	11,267	11,908	11,885	11,957
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	12,823	11,267	11,908	11,885	11,957
Less additions by finance lease	–	–	(820)	(820)	(820)
Plus annual finance lease costs	375	1,195	1,195	1,195	1,195
Total cash used to acquire assets	13,198	12,462	12,283	12,260	12,332

Prepared on Australian Accounting Standards basis.

DCB = departmental capital budget.

(a) Includes both current Bill 2 and prior year Act 2.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

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

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2017				
Gross book value	59,077	41,323	26,675	127,075
Accumulated depreciation/amortisation and impairment	(22,513)	(22,195)	(18,602)	(63,310)
Opening net book balance	36,564	19,128	8,073	63,765
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation ordinary services(a)	3,402	3,912	3,953	11,267
Total additions	3,402	3,912	3,953	11,267
Other movements				
Depreciation/amortisation expense	(6,255)	(5,397)	(2,779)	(14,431)
Total other movements	(6,255)	(5,397)	(2,779)	(14,431)
As at 30 June 2018				
Gross book value	62,479	45,235	30,628	138,342
Accumulated depreciation/amortisation and impairment	(28,768)	(27,592)	(21,381)	(77,741)
Closing net book balance	33,711	17,643	9,247	60,601

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2017–18 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Suppliers	894	883	879	880	884
Write-down and impairment of assets	1,000	1,000	1,000	1,000	1,000
Other expenses	900	900	900	900	900
Total expenses administered on behalf of government	2,794	2,783	2,779	2,780	2,784
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Other revenue	75,101	75,464	76,183	76,512	76,512
Total non-taxation revenue	75,101	75,464	76,183	76,512	76,512
Total own-source revenue administered on behalf of government	75,101	75,464	76,183	76,512	76,512
Net (cost of)/contribution by services	72,307	72,681	73,404	73,732	73,728
Surplus/(deficit)	72,307	72,681	73,404	73,732	73,728
Total comprehensive income/(loss)	72,307	72,681	73,404	73,732	73,728

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	649	649	649	649	649
Trade and other receivables	3,898	3,898	3,898	3,898	3,898
Total financial assets	4,547	4,547	4,547	4,547	4,547
Total assets administered on behalf of government	4,547	4,547	4,547	4,547	4,547
LIABILITIES					
Payables					
Suppliers	40	40	40	40	40
Other payables	9	9	9	9	9
Total payables	49	49	49	49	49
Total liabilities administered on behalf of government	49	49	49	49	49
Net assets/(liabilities)	4,498	4,498	4,498	4,498	4,498

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	74,101	74,464	75,183	75,512	75,512
Total cash received	74,101	74,464	75,183	75,512	75,512
Cash used					
Suppliers	894	883	879	880	884
Other	900	900	900	900	900
Total cash used	1,794	1,783	1,779	1,780	1,784
Net cash from/(used by) operating activities	72,307	72,681	73,404	73,732	73,728
Net increase/(decrease) in cash held	72,307	72,681	73,404	73,732	73,728
Cash and cash equivalents at the beginning of the reporting period	66	66	66	66	66
Cash from Official Public Account for appropriations	1,794	1,783	1,779	1,780	1,784
Cash to Official Public Account for appropriations	(74,101)	(74,464)	(75,183)	(75,512)	(75,512)
Cash and cash equivalents at the end of the reporting period	66	66	66	66	66

Prepared on Australian Accounting Standards basis.