

FEDERAL COURT OF AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for the Federal Court of Australia (Federal Court) can be found in the 2018-19 Portfolio Budget Statements.

The Government has introduced legislation to Parliament that will bring together the Family Court of Australia and the Federal Circuit Court of Australia, to be known as the Federal Circuit and Family Court of Australia. A new strategic direction statement will be developed for the 2019-20 Portfolio Budget Statements to reflect this change. The Federal Court has been allocated \$4 million to make the necessary alterations to court rules and systems.

The Federal Court's Portfolio Additional Estimates Statements also include additional judicial resources of \$7.7678 million over four years for civil law enforcement and \$3.7 million over four years to assist families. These measures do not require any changes to the Federal Court's strategic direction.

1.2 ENTITY RESOURCE STATEMENT

The entity resource statement details the resourcing for the Federal Court at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Entity resource statement – additional estimates for 2018-19 as at Additional Estimates February 2019

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
DEPARTMENTAL				
Annual appropriations – ordinary annual services (a)				
Prior year appropriations available	72,537	77,905	–	77,905
Departmental appropriation	252,620	257,227	7,579	264,806
s74 External Revenue (b)	5,093	3,894	–	3,894
Departmental capital budget (c)	12,462	12,295	–	12,295
Annual appropriations – other services – non-operating (d)				
Prior year appropriations available (a)	150	150	–	150
Total departmental annual appropriations	342,862	351,471	7,579	359,050
Total departmental resourcing	342,862	351,471	7,579	359,050
ADMINISTERED				
Annual appropriations – ordinary annual services (a)				
Outcome 3	883	880	–	880
Total administered annual appropriations	883	880	–	880
Total administered resourcing	883	880	–	880
Total resourcing for entity	343,745	352,351	7,579	359,930
			Actual 2017-18	2018-19
Average staffing level (number) (e)			1,023	1,084

Prepared on a resourcing (appropriations available) basis.

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

(a) *Appropriation Act No. 1 2018-19* and *Appropriation Bill No. 3 2018-19*.

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

(c) Departmental capital budgets are not separately identified in *Appropriation Act No. 1* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as 'contributions by owners'.

(d) *Appropriation Act No. 2 2018-19* and *Appropriation Act No. 4 2018-19*.

(e) Excludes judges.

1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2018-19 Budget.

Table 1.2: Entity 2018-19 measures since Budget

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Expense measures					
Reform of the Family Courts (a)	4.1				
Departmental expenses		–	–	–	–
Additional Court Resources to Assist Families	1.1, 4.1	388	1,093	1,097	1,100
Departmental expenses					
Federal Court – increased civil cases	4.1	1,093	2,185	2,196	2,204
Departmental expenses					
Women’s Economic Security Package	3.1, 4.1	–	1,091	2,197	1,105
Departmental expenses (b)					
Total expense measures		1,481	4,369	5,490	4,409

Prepared on a Government Financial Statistics (fiscal) basis.

(a) Funding of \$4m has been provided in 2018-19.

(b) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description and package details appear in the 2018-19 Mid-Year Economic and Fiscal Outlook under the Prime Minister and Cabinet portfolio.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Federal Court at Additional Estimates by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
OUTCOME 1					
DEPARTMENTAL					
Annual appropriations					
Additional Court Resources to Assist Families	1.1	370	1,037	1,041	1,044
Federal Court – increased civil cases	1.1	1,056	2,111	2,121	2,129
Other variations					
Increase to Judicial Remuneration (Remuneration Tribunal Determination 2018)	1.1	753	504	504	504
Total net impact on appropriations for Outcome 1		2,179	3,652	3,666	3,677
OUTCOME 2					
DEPARTMENTAL					
Other variations					
Increase to Judicial Remuneration (Remuneration Tribunal Determination 2018)	2.1	526	326	326	326
Total net impact on appropriations for Outcome 2		526	326	326	326
OUTCOME 3					
DEPARTMENTAL					
Annual appropriations					
Women's Economic Security Package	3.1	–	982	1,978	995
Other Variations					
Increase to Judicial Remuneration (Remuneration Tribunal Determination 2018)	3.1	819	628	628	628
Total net impact on appropriations for Outcome 3		819	1,610	2,606	1,623
OUTCOME 4					
DEPARTMENTAL					
Annual appropriations					
Additional Court Resources to Assist Families	4.1	18	56	56	57
Federal Court – increased civil cases	4.1	37	74	75	75
Women's Economic Security Package	4.1	–	109	219	110
Reform of the Family Courts	4.1	4,000	–	–	–
Total net impact on appropriations for Outcome 4		4,055	239	350	242

Prepared on a Government Financial Statistics (fiscal) basis.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.4 details the Additional Estimates sought for the Federal Court through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill No. 3 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL PROGRAMS					
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.	65,800	67,710	69,889	2,179	–
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.	32,224	32,788	33,314	526	–
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.	89,961	92,123	92,942	819	–
Outcome 4					
Improved administration and support for 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.	64,635	64,606	68,661	4,055	–
Total departmental	252,620	257,227	264,806	7,579	–

Note: 2017-18 available appropriation is included as a comparison with this year's appropriation.

Section 2: Revisions to outcomes and planned performance

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 2.1.1 shows how much the Federal Court intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program as well as by administered and departmental funding sources. Table 2.1.2 breaks down the components of Program 1.1.

Table 2.1.1: Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.1: Federal Court of Australia					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	400	600	600	600	600
Expenses not requiring appropriation in the budget year (a)	1,371	1,200	1,200	1,200	1,200
Administered total	1,771	1,800	1,800	1,800	1,800
Departmental expenses					
Departmental appropriation	65,875	69,889	71,704	72,017	72,283
s74 External Revenue (b)	2,595	2,919	2,919	2,919	2,919
Expenses not requiring appropriation in the budget year (a)	16,119	15,439	15,439	15,439	15,439
Departmental total	84,589	88,247	90,062	90,375	90,641
Total expenses for program 1.1	86,360	90,047	91,862	92,175	92,441

	2017-18	2018-19
Average staffing level (number) (c)	317	343

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

- (a) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, liabilities assumed by other agencies, audit fees and resources provided free of charge.
- (a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
- (b) Excludes judges.

Table 2.1.2: Program components of Outcome 1

Program 1.1: Federal Court of Australia					
	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
1.1.1: COMPONENT 1 – FEDERAL COURT JURISDICTION					
Special appropriations <i>Public Governance, Performance and Accountability Act 2013</i>	400	600	600	600	600
Annual departmental expenses					
Departmental item	55,907	61,228	63,061	63,306	63,513
s74 External Revenue (a)	2,595	2,919	2,919	2,919	2,919
Total Component 1 expenses	58,902	64,747	66,580	66,825	67,032
1.1.2: COMPONENT 2 – NATIONAL NATIVE TITLE TRIBUNAL					
Annual departmental expenses					
Departmental item	9,968	8,661	8,643	8,711	8,770
Total Component 2 expenses	9,968	8,661	8,643	8,711	8,770
Expenses not requiring appropriation in the budget year	17,490	16,639	16,639	16,639	16,639
Total program expenses	86,360	90,047	91,862	92,175	92,441

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

Performance criteria for Outcome 1

There are no changes to the performance information for Outcome 1 reported in the 2018-19 Portfolio Budget Statements.

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

Table 2.2.1 Budgeted expenses for Outcome 2

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 2.1: Family Court of Australia					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	29	100	100	100	100
Expenses not requiring appropriation in the budget year (a)	273	300	300	300	300
Administered total	302	400	400	400	400
Departmental expenses					
Departmental appropriation	29,945	33,314	33,075	33,182	33,274
s74 External Revenue (b)	1,112	–	–	–	–
Expenses not requiring appropriation in the budget year (a)	10,372	11,339	11,339	11,339	11,339
Departmental total	41,429	44,653	44,414	44,521	44,613
Total expenses for program 2.1	41,731	45,053	44,814	44,921	45,013
	2017-18	2018-19			
Average staffing level (number) (c)	81	92			

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

- (a) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, liabilities assumed by other agencies, audit fees and resources provided free of charge.
 (b) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
 (c) Excludes judges.

Performance criteria for Outcome 2

There are no changes to the performance information for Outcome 2 reported in the 2018-19 Portfolio Budget Statements.

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

Table 2.3.1 Budgeted expenses for Outcome 3

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 3.1: Federal Circuit Court of Australia					
Administered expenses					
Ordinary annual services (<i>Appropriation Act No. 1 and Bill No. 3</i>)	777	880	881	887	892
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	107	200	200	200	200
Expenses not requiring appropriation in the budget year (a)	2,086	1,700	1,700	1,700	1,700
Administered total	2,970	2,780	2,781	2,787	2,792
Departmental expenses					
Departmental appropriation	89,961	92,942	93,618	95,032	94,414
s74 External Revenue (b)	1,005	640	640	640	640
Expenses not requiring appropriation in the budget year (a)	2,690	651	651	651	651
Departmental total	93,656	94,233	94,909	96,323	95,705
Total expenses for program 3.1	96,626	97,013	97,690	99,110	98,497

	2017-18	2018-19
Average staffing level (number) (c)	503	526

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

- (a) Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, liabilities assumed by other agencies, audit fees and resources provided free of charge.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
- (c) Excludes judges.

Performance criteria for Outcome 3

There are no changes to the performance information for Outcome 3 reported in the 2018-19 Portfolio Budget Statements.

2.4 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 4

Outcome 4: Improved administration and support for 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 2.4.1 shows how much the Federal Court intends to spend (on an accrual basis) on achieving Outcome 4, broken down by program as well as by administered and departmental funding sources.

Table 2.4.1 Budgeted expenses for Outcome 4

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 4.1: Commonwealth Courts Corporate Services					
Departmental expenses					
Departmental appropriation	62,078	68,661	66,023	60,524	60,764
s74 External Revenue (a)	312	335	380	412	412
Expenses not requiring appropriation in the budget year (b)	58,080	57,721	57,636	57,711	57,868
Departmental total	120,470	126,717	124,039	118,647	119,044
Total expenses for program 3.1	120,470	126,717	124,039	118,647	119,044

	2017-18	2018-19
Average staffing level (number) (c)	122	123

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 depreciation and amortisation expenses, liabilities assumed by other agencies, audit fees and resources provided free of charge.

(c) Excludes judges.

Performance criteria for Outcome 4

There are no changes to the performance information for Outcome 4 reported in the 2018-19 Portfolio Budget Statements.

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

There are no changes to the special account flows recorded in the 2018-19 Portfolio Budget Statements.

3.2 BUDGETED FINANCIAL STATEMENTS

3.1.1 Analysis of budgeted financial statements

All statements have been updated since the 2018-19 Portfolio Budget Statements were published to reflect the actual results from 2017-18.

The statements also reflect appropriation provided to the Federal Court since the Portfolio Budget Statements were published. This includes:

- \$4 million in 2018-19 for judiciary structural reform;
- \$3.678 million over the forward estimates to enable the Federal Court to assist families;
- \$7.678 million over the forward estimates to strengthen civil enforcement capability;
- \$4.393 million, under the Women's Economic Security Package, for a small claims property pilot commencing in 2019-20; and
- \$6.472 million over the forward estimates for increased judicial remuneration.

This additional appropriation includes revenue of \$7.579 million in the current budget year.

3.2.2 Budgeted financial statements

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	207,395	217,614	218,704	217,759	218,638
Suppliers	116,005	121,006	119,518	116,844	115,742
Depreciation and amortisation	16,253	14,956	14,871	14,946	15,103
Finance costs	131	274	331	317	520
Write-down and impairment of assets	16	–	–	–	–
Losses from asset sales	344	–	–	–	–
Total expenses	340,144	353,850	353,424	349,866	350,003
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,586	3,894	3,939	3,971	3,971
Other revenue	507	–	–	–	–
Total own-source revenue	5,093	3,894	3,939	3,971	3,971
Gains					
Other gains	68,938	70,194	70,194	70,194	70,194
Total gains	68,938	70,194	70,194	70,194	70,194
Total own-source income	74,031	74,088	74,133	74,165	74,165
Net cost of/(contribution by) services	(266,113)	(279,762)	(279,291)	(275,701)	(275,838)
Revenue from Government	252,620	264,806	264,420	260,755	260,735
Surplus/(deficit) attributable to the Australian Government	(13,493)	(14,956)	(14,871)	(14,946)	(15,103)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss) attributable to the Australian Government	(13,493)	(14,956)	(14,871)	(14,946)	(15,103)
Note: Impact of net cash appropriation arrangements					
	2017-18 \$'000	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations	2,760	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	16,253	14,956	14,871	14,946	15,103
Total comprehensive income/(loss) as per the statement of comprehensive income	(13,493)	(14,956)	(14,871)	(14,946)	(15,103)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced net cash appropriation arrangements. This meant *Appropriation Act No. 1* or Bill No. 3 revenue appropriations for the depreciation and amortisation expenses of non-corporate Commonwealth entities were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through *Appropriation Act No. 1* or Bill No. 3 equity appropriations. For information regarding departmental capital budgets, refer to Table 3.6: Departmental capital budget statement.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,353	1,353	1,353	1,353	1,353
Trade and other receivables	78,993	67,546	67,546	67,921	67,921
Other financial assets	14	14	14	14	14
Total financial assets	80,360	68,913	68,913	69,288	69,288
Non-financial assets					
Land and buildings	38,056	40,518	35,660	33,627	30,923
Property, plant and equipment	14,445	13,131	10,687	9,271	9,074
Intangibles	10,417	16,860	20,571	20,450	19,685
Inventories	39	39	39	39	39
Other non-financial assets	2,563	2,563	2,563	2,563	2,563
Total non-financial assets	65,520	73,111	69,520	65,950	62,284
Total assets	145,880	142,024	138,433	135,238	131,572
LIABILITIES					
Payables					
Suppliers	7,722	7,722	7,722	7,722	7,722
Other payables	2,268	1,448	1,448	1,448	1,448
Total payables	9,990	9,170	9,170	9,170	9,170
Interest bearing liabilities					
Leases	2,506	2,131	1,959	2,162	1,170
Total interest bearing liabilities	2,506	2,131	1,959	2,162	1,170
Provisions					
Employee provisions	59,915	59,915	59,915	59,915	59,915
Other provisions	2,811	2,811	1,991	1,171	1,171
Total provisions	62,726	62,726	61,906	61,086	61,086
Total liabilities	75,222	74,027	73,035	72,418	71,426
Net assets	70,658	67,997	65,398	62,820	60,146
EQUITY (a)					
Parent entity interest					
Contributed equity	83,232	95,527	107,799	120,167	132,596
Reserves	8,680	8,680	8,680	8,680	8,680
Retained surplus/(accumulated deficit)	(21,254)	(36,210)	(51,081)	(66,027)	(81,130)
Total parent entity interest	70,658	67,997	65,398	62,820	60,146
Total equity	70,658	67,997	65,398	62,820	60,146

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liability.

Table 3.4: Departmental statement of changes in equity – summary of movement (2018-19 budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	(21,254)	8,680	–	83,232	70,658
Adjusted opening balance	(21,254)	8,680	–	83,232	70,658
Comprehensive income					
Surplus/(deficit) for the period	(14,956)	–	–	–	(14,956)
Total comprehensive income	(14,956)	–	–	–	(14,956)
Of which:					
Attributable to the Australian Government	(14,956)	–	–	–	(14,956)
Transactions with owners					
Contributions by owners					
Departmental capital budget (DCB)	–	–	–	12,295	12,295
Sub-total transactions with owners	–	–	–	12,295	12,295
Estimated closing balance as at 30 June 2019	(36,210)	8,680	–	95,527	67,997
Closing balance attributable to the Australian Government	(36,210)	8,680	–	95,527	67,997

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	254,012	264,806	264,420	260,755	260,735
Sale of goods and rendering of services	4,715	3,894	3,939	3,971	3,971
Net GST received	6,170	–	–	(375)	–
Other	267	–	–	–	–
Total cash received	265,164	268,700	268,359	264,351	264,706
Cash used					
Employees	178,341	190,805	191,275	190,330	191,209
Suppliers	82,712	78,132	77,207	74,224	73,700
Borrowing costs	78	71	80	–	–
s74 External Revenue transferred to Official Public Account	3,708	–	–	–	–
Other	652	–	–	–	–
Total cash used	265,491	269,008	268,562	264,554	264,909
Net cash from / (used by) operating activities	(327)	(308)	(203)	(203)	(203)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	6	–	–	–	–
Total cash received	6	–	–	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	8,531	22,547	11,280	11,376	11,437
Total cash used	8,531	22,547	11,280	11,376	11,437
Net cash from / (used by) investing activities	(8,525)	(22,547)	(11,280)	(11,376)	(11,437)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,244	23,742	12,272	12,368	12,429
Total cash received	9,244	23,742	12,272	12,368	12,429
Cash used					
Other	714	887	789	789	789
Total cash used	714	887	789	789	789
Net cash from/(used by) financing activities	8,530	22,855	11,483	11,579	11,640
Net increase/(decrease) in cash held	(322)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,675	1,353	1,353	1,353	1,353
Cash and cash equivalents at the end of the reporting period	1,675	1,353	1,353	1,353	1,353

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill No. 3 (DCB)	12,462	12,295	12,272	12,368	12,429
Total new capital appropriations	12,462	12,295	12,272	12,368	12,429
Provided for:					
Purchase of non-financial assets	8,531	11,408	11,280	11,376	11,437
Annual finance lease costs	714	887	992	992	992
Total Items	9,245	12,295	12,272	12,368	12,429
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	8,531	22,547	11,280	11,376	11,437
Total amount spent	8,531	22,547	11,280	11,376	11,437
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	8,531	22,547	11,280	11,376	11,437
Plus annual finance lease costs	714	–	–	–	–
Total cash required to acquire assets	9,245	22,547	11,280	11,376	11,437

Prepared on Australian Accounting Standards basis.

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.7: Statement of asset movements (2018-19 budget year)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	45,844	22,837	27,340	96,021
Accumulated depreciation/amortisation and impairment	(7,788)	(8,392)	(16,923)	(33,103)
Opening net book balance	38,056	14,445	10,417	62,918
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	8,500	4,737	9,310	22,547
Total additions	8,500	4,737	9,310	22,547
Other movements				
Assets held for sale or in a disposal group held for sale	(6,038)	(6,051)	(2,867)	(14,956)
Total other movements	(6,038)	(6,051)	(2,867)	(14,956)
As at 30 June 2019				
Gross book value	54,344	27,574	36,650	118,568
Accumulated depreciation/amortisation and impairment	(13,826)	(14,443)	(19,790)	(48,059)
Closing net book balance	40,518	13,131	16,860	70,509

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act No. 1 2018-19* and Bill No. 3 2018-19 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	777	880	881	887	892
Write-down and impairment of assets	3,730	3,200	3,200	3,200	3,550
Other expenses	536	900	900	900	900
Total expenses administered on behalf of Government	5,043	4,980	4,981	4,987	5,342
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and fines	26,827	–	–	–	–
Other revenue	81,063	81,751	83,419	84,167	85,903
Total non-taxation revenue	107,890	81,751	83,419	84,167	85,903
Total own-source revenue administered on behalf of government	107,890	81,751	83,419	84,167	85,903
Total own-source income administered on behalf of government	107,890	81,751	83,419	84,167	85,903
Net cost of/(contribution by) services	(102,847)	(76,771)	(78,438)	(79,180)	(80,561)
Surplus/(deficit)	102,847	76,771	78,438	79,180	80,561
Total comprehensive income attributable to the Australian Government	102,847	76,771	78,438	79,180	80,561

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	136	136	136	136	136
Trade and other receivables	4,599	4,599	4,599	4,599	4,599
Total financial assets	4,735	4,735	4,735	4,735	4,735
Total assets administered on behalf of Government	4,735	4,735	4,735	4,735	4,735
LIABILITIES					
Payables					
Other payables	513	513	513	513	513
Total payables	513	513	513	513	513
Total liabilities administered on behalf of Government	513	513	513	513	513
Net assets/(liabilities)	4,222	4,222	4,222	4,222	4,222

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	86	–	–	–	–
Other	103,427	78,551	80,219	80,967	82,353
Total cash received	103,513	78,551	80,219	80,967	82,353
Cash used					
Suppliers	777	880	881	887	892
Net GST paid	78	–	–	–	–
Other	553	900	900	900	900
Total cash used	1,408	1,780	1,781	1,787	1,792
Net cash from/(used by) operating activities	102,105	76,771	78,438	79,180	80,561
Net increase/(decrease) in cash held	102,105	76,771	78,438	79,180	80,561
Cash and cash equivalents at beginning of reporting period	8	136	136	136	136
Cash from Official Public Account for appropriations	1,408	1,780	1,781	1,787	1,792
Total cash from Official Public Account	1,408	1,780	1,781	1,787	1,792
Cash to Official Public Account for appropriations	103,385	78,551	80,219	80,967	82,353
Total cash to Official Public Account	103,385	78,551	80,219	80,967	82,353
Cash and cash equivalents at end of reporting period	136	136	136	136	136

Prepared on Australian Accounting Standards basis.