

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 has improved the financial sustainability of the courts, while preserving their functional and judicial independence.

In 2018–19, the Federal Court will continue to develop the digital court program and facilitate a coordinated technical approach to the court’s digital capabilities. It will also continue to improve the efficient and effective provision of shared corporate services.

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, 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 corporate administration of the National Native Title Tribunal. The tribunal is an independent body established by the *Native Title Act 1993*.

Since 2017–18, the court has been responsible for corporate administration of the Parenting Management Hearings. These are designed to 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 relieve the workload of the Family Court and the Federal Circuit Court. Legislation for Parenting Management Hearings is before Parliament.

Family Court of Australia

The Family Court helps Australians to resolve family disputes. The court's goal 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 Family Court is a superior court of record, which:

- determines complex family law matters
- covers specialised areas in family law
- provides national coverage as the appellate court in family law matters.

At trial level, the court deals with 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. It 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 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, see Budget Paper No. 4: Agency Resourcing.

Table 1.1 is prepared on a resourcing (that is, appropriations and cash available) basis, while the budgeted expenses for Outcome 1 tables in section 2 and the financial statements in section 3 are presented on an accrual basis.

Table 1.1: Entity resource statement—Budget estimates for 2018–19 as at Budget May 2018

	2017–18 Estimated actual \$'000	2018–19 Estimate \$'000
DEPARTMENTAL		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available	72,687	71,188
Departmental appropriation (b)	252,620	257,227
s74 retained revenue receipts (c)	4,817	3,894
Departmental capital budget (d)	12,462	12,295
Annual appropriations—other services—non-operating (e)		
Prior year appropriations available (b)	150	150
Total departmental annual appropriations	342,736	344,754
Total special accounts (f)	–	–
Total departmental resourcing	342,736	344,754
ADMINISTERED		
Annual appropriations—ordinary annual services (a)		
Outcome 3	883	880
Total administered annual appropriations	883	880
Total administered special appropriations (g)	900	900
Total administered resourcing	1,783	1,780
Total resourcing for entity	344,519	346,534
	2017–18	2018–19
Average staffing level (number) (h)	1,077	1,081

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) 2018–19.

(b) Excludes 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 Bill (No. 2) 2018–19.

(f) Excludes 'special public money' held in an account such as Other Trust Monies accounts, Services for other Government and Non-agency Bodies accounts or Services for Other Entities and Trust Monies accounts.

(g) For further information on special appropriations and special accounts, see Budget Paper No. 4: Agency Resourcing. See also Table 2.1 for further information on outcome and program expenses broken down by various funding sources, such as annual appropriations, special appropriations and special accounts.

(h) Excludes judges.

1.3 BUDGET MEASURES

Budget measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the Federal Court are detailed in Budget Paper No. 2 and summarised in Part 1 of Table 1.2.

Table 1.2: Entity 2018–19 Budget measures

Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000
Revenue measures						
High Court of Australia Security and Funding Arrangements Administered revenues	1.1, 3.1	–	1,170	1,170	1,170	1,170
Annual Indexation of Court and Tribunal Fees Administered revenues	1.1, 2.1, 3.1	–	–	1,688	–	1,933
Total		–	1,170	2,858	1,170	3,103
Total revenue measures						
Administered		–	1,170	2,858	1,170	3,103
Total revenue measures		–	1,170	2,858	1,170	3,103

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.

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 annual performance statements for the Federal Court can be found at <http://www.fedcourt.gov.au/about/corporate-information/annual-reports>

The most recent annual performance statements for the Family Court can be found at <http://www.familycourt.gov.au/wps/wcm/connect/fcoaweb/reports-and-publications/annual-reports>

The most recent annual performance statements for the Federal Circuit Court can be found at <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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 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	65,800	67,710	68,052	68,351	68,606
s74 retained revenue receipts (a)	2,919	2,919	2,919	2,919	2,919
Expenses not requiring appropriation in the budget year (b)	14,057	14,057	14,057	14,057	14,057
Departmental total	82,776	84,686	85,028	85,327	85,582
Total expenses for Outcome 1	83,376	85,286	85,628	85,927	86,182

	2017–18	2018–19
Average staffing level (number) (c)	334	340

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 components of Outcome 1

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 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	55,607	59,093	59,447	59,633	59,874
s74 retained revenue receipts (a)	2,919	2,919	2,919	2,919	2,919
Total component 1.1.1 expenses	59,126	62,612	62,966	63,152	63,393
Component 1.1.2: National Native Title Tribunal					
Annual departmental expenses					
Departmental item	10,193	8,617	8,605	8,673	8,732
Total component 1.1.2 expenses	10,193	8,617	8,605	8,673	8,732
Expenses not requiring appropriation in the budget year	14,057	14,057	14,057	14,057	14,057
Total program expenses	83,376	85,286	85,628	85,882	86,182

(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

Table 2.3 shows 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
2017–18	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.
2018–19	Timely completion of cases.	85% of cases completed within 18 months of commencement. Judgments to be delivered within three months.
2019–20 and beyond	Same as for 2018–19.	Same as for 2018–19.
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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
Program 2.1: Family Court of Australia					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	100	100	100	100	100
Expenses not requiring appropriation in the budget year (a)	300	300	300	300	300
Administered total	400	400	400	400	400
Departmental expenses					
Departmental appropriation	32,822	32,788	32,749	32,856	32,948
s74 retained revenue receipts (b)	655	–	–	–	–
Expenses not requiring appropriation in the budget year (a)	11,943	11,943	11,943	11,943	11,943
Departmental total	45,420	44,731	44,692	44,799	44,891
Total expenses for Outcome 2	45,820	45,131	45,092	45,199	45,291

	2017–18	2018–19
Average staffing level (number) (c)	92	92

(a) Expenses not requiring appropriation in the budget year are made up of liabilities assumed by other agencies.

(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

Table 2.5 shows 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
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. Expected results: Targets are expected to be met.
2018–19	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.
2019–20 and beyond	Same as for 2018–19.	Same as for 2018–19.
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 the Outcome 3, broken down by program and by administered and departmental funding sources.

Table 2.6: Budgeted expenses for Outcome 3

	2017–18 Estimated actual \$'000	2018–19 Budget \$'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					
Administered Item	883	880	881	887	892
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013</i>	200	200	200	200	200
Expenses not requiring appropriation in the budget year (b)	700	700	700	700	700
Administered total	1,783	1,780	1,781	1,787	1,792
Departmental expenses					
Departmental appropriation	91,863	92,123	92,008	92,426	92,791
s74 retained revenue receipts (a)	958	640	640	640	640
Expenses not requiring appropriation in the budget year (b)	637	637	637	637	637
Departmental total	93,458	93,400	93,285	93,703	94,068
Total expenses for Outcome 3	95,241	95,180	95,066	95,490	95,860

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

(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 agencies.

(c) Excludes judges.

Performance criteria for Outcome 3

Table 2.7 shows 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
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. Expected results: Targets are expected to be met.
2018–19	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.
2019–20 and beyond	Same as for 2018–19.	Same as for 2018–19.
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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'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	64,635	64,606	65,784	60,174	60,522
s74 retained revenue receipts (a)	285	335	380	412	412
Expenses not requiring appropriation in the budget year (b)	53,048	53,927	53,842	53,917	54,074
Departmental total	117,968	118,868	120,006	114,503	115,008
Total expenses for program 4.1	117,968	118,868	120,006	114,503	115,008

	2017–18	2018–19
Average staffing level (number)	125	123

(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 shows 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
2017–18	Efficient and effective corporate services.	Corporate services to be provided within the agreed funding and staffing level. Expected results: Targets are expected to be met.
2018–19	Efficient and effective corporate services.	Corporate services to be provided within the agreed funding.
2019–20 and beyond	As per 2018–19.	Same as for 2018–19.
Purpose	<i>To provide efficient and effective corporate services to the Commonwealth courts and the National Native Title Tribunal.</i>	

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements that provide a comprehensive snapshot of entity finances for the 2018–19 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 most significant difference between the entity resourcing table and the financial statements that follow is that resources received free of charge and liabilities assumed by other agencies are not recognised in Table 1.1 as revenue. This difference should be noted when comparing this table with the financial statements. 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.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Federal Court has an approved operating loss in 2017–18 of \$2.500m. This arises from the amalgamation that occurred on 1 July 2016 and is a carry forward of a loss already approved for the Family Court and Federal Circuit Court. The latest forecast reflects the fact that the Court expects to achieve an improved result in 2017–18. The Court is budgeting for a balanced budget from 2018–19.

Appropriation from government increases by \$4.607m in 2018–19 when compared with 2017–18. The main components of this increase are \$2.448m additional appropriation for parenting management hearings, an additional \$1.989m as part of the modernisation fund used for the digital court program and \$0.405m in additional funding for family consultants.

The Federal Court received \$14.007m in funding over three years commencing from 2017–18 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's forecast equity position decreases over the forward estimates as forecast depreciation expenses are greater than the departmental capital budgets provided.

3.2 BUDGETED FINANCIAL STATEMENTS TABLES

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Employee benefits	210,267	208,794	209,293	207,967	212,139
Suppliers	114,225	117,901	118,826	115,419	112,307
Depreciation and amortisation	15,073	14,956	14,871	14,946	15,103
Finance costs	57	34	21	–	–
Total expenses	339,622	341,685	343,011	338,332	339,549
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	3,844	3,894	3,939	3,971	3,971
Other	973	–	–	–	–
Total own-source revenue	4,817	3,894	3,939	3,971	3,971
Gains					
Other	65,608	65,608	65,608	65,608	65,608
Total gains	65,608	65,608	65,608	65,608	65,608
Total own-source income	70,425	69,502	69,547	69,579	69,579
Net (cost of)/contribution by services	(269,197)	(272,183)	(273,464)	(268,753)	(269,970)
Revenue from government	252,620	257,227	258,593	253,807	254,867
Surplus/(deficit) attributable to the Australian Government	(16,577)	(14,956)	(14,871)	(14,946)	(15,103)
Total comprehensive income/(loss) attributable to the Australian Government	(16,577)	(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	(1,504)	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations (a)	15,073	14,956	14,871	14,946	15,103
Total comprehensive income/(loss) as per the statement of comprehensive income	(16,577)	(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 where Bill 1 revenue appropriations for the depreciation and 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 departmental capital budgets, see Table 3.5 Departmental capital budget statement.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,675	1,675	1,675	1,675	1,675
Trade and other receivables	70,987	70,987	70,987	71,362	71,362
Other financial assets	30	30	30	30	30
Total financial assets	72,692	72,692	72,692	73,067	73,067
Non-financial assets					
Land and buildings	38,961	37,323	35,365	34,107	32,337
Property, plant and equipment	18,490	15,032	14,093	12,197	10,931
Intangibles	9,727	10,967	10,070	9,451	8,618
Inventories	49	49	49	49	49
Other non-financial assets	2,145	2,145	2,145	2,145	2,145
Total non-financial assets	69,372	65,516	61,722	57,949	54,080
Total assets	142,064	138,208	134,414	131,016	127,147
LIABILITIES					
Payables					
Suppliers	7,910	7,910	7,910	7,910	7,910
Other payables	2,964	2,144	2,144	2,144	2,144
Total payables	10,874	10,054	10,054	10,054	10,054
Interest bearing liabilities					
Leases	2,024	1,649	1,274	1,274	79
Total interest bearing liabilities	2,024	1,649	1,274	1,274	79
Provisions					
Employee provisions	58,369	58,369	58,369	58,369	58,369
Other provisions	3,012	3,012	2,192	1,372	1,372
Total provisions	61,381	61,381	60,561	59,741	59,741
Total liabilities	74,279	73,084	71,889	71,069	69,874
Net assets	67,785	65,124	62,525	59,947	57,273
EQUITY*					
Parent entity interest					
Contributed equity	83,232	95,527	107,799	120,167	132,596
Reserves	8,891	8,891	8,891	8,891	8,891
Retained surplus/(accumulated deficit)	(24,338)	(39,294)	(54,165)	(69,111)	(84,214)
Total parent entity interest	67,785	65,124	62,525	59,947	57,273
Total equity	67,785	65,124	62,525	59,947	57,273

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 2018–19)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018				
Balance carried forward from previous period	(24,338)	8,891	83,232	67,785
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(24,338)	8,891	83,232	67,785
Comprehensive income				
Surplus/(deficit) for the period	(14,956)	–	–	(14,956)
Total comprehensive income	(14,956)	–	–	(14,956)
Transactions with owners				
Contributions by owners				
Departmental capital budget	–	–	12,295	12,295
Sub-total transactions with owners	–	–	12,295	12,295
Estimated closing balance as at 30 June 2019	(39,294)	8,891	95,527	65,124
Closing balance attributable to the Australian Government	(39,294)	8,891	95,527	65,124

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	254,124	257,227	258,593	253,807	254,867
Sale of goods and rendering of services	3,844	3,894	3,939	3,971	3,971
Other	973	–	–	–	–
Total cash received	258,941	261,121	262,532	257,778	258,838
Cash used					
Employees	183,630	182,777	182,656	181,330	185,502
Suppliers	75,263	78,273	79,796	76,448	73,336
Borrowing costs	48	71	80		
Total cash used	258,941	261,121	262,532	257,778	258,838
Net cash from/(used by) operating activities	–	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	11,267	11,100	11,077	11,173	11,234
Total cash used	11,267	11,100	11,077	11,173	11,234
Net cash from/(used by) investing activities	(11,267)	(11,100)	(11,077)	(11,173)	(11,234)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	12,462	12,295	12,272	12,368	12,429
Total cash received	12,462	12,295	12,272	12,368	12,429
Cash used					
Other	1,195	1,195	1,195	1,195	1,195
Total cash used	1,195	1,195	1,195	1,195	1,195
Net cash from/(used by) financing activities	11,267	11,100	11,077	11,173	11,234
Net increase/(decrease) in cash held	–	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,675	1,675	1,675	1,675	1,675
Cash and cash equivalents at the end of the reporting period	1,675	1,675	1,675	1,675	1,675

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (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	11,267	11,100	11,077	11,173	11,234
Annual finance lease costs	1,195	1,195	1,195	1,195	1,195
Total items	12,462	12,295	12,272	12,368	12,429
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation— DCB (a)	11,267	11,100	11,077	11,173	11,234
Total purchases of non-financial assets	11,267	11,100	11,077	11,173	11,234
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,267	11,100	11,077	11,173	11,234
Plus annual finance lease costs	1,195	1,195	1,195	1,195	1,195
Total cash used to acquire assets	12,462	12,295	12,272	12,368	12,429

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 3.6: Statement of asset movements (budget year 2018–19)

	Buildings \$'000	Other property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2018				
Gross book value	45,777	46,095	30,385	122,257
Accumulated depreciation/amortisation and impairment	(6,816)	(27,605)	(20,658)	(55,079)
Opening net book balance	38,961	18,490	9,727	67,178
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase—appropriation equity (a)	4,400	2,593	4,107	11,100
Total additions	4,400	2,593	4,107	11,100
Other movements				
Depreciation/amortisation expense	(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	50,177	48,688	34,492	133,357
Accumulated depreciation/amortisation and impairment	(12,854)	(33,656)	(23,525)	(70,035)
Closing net book balance	37,323	15,032	10,967	63,322

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2018–19, including CDABs.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
EXPENSES					
Suppliers	883	880	881	887	892
Write-down and impairment of assets	1,000	1,000	1,000	1,000	1,350
Other expenses	900	900	900	900	900
Total expenses administered on behalf of government	2,783	2,780	2,781	2,787	3,142
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Fines	25,100	–	–	–	–
Other revenue	75,464	77,353	79,370	77,682	80,910
Total non-taxation revenue	100,564	77,353	79,370	77,682	80,910
Total own-source revenue administered on behalf of government	100,564	77,353	79,370	77,682	80,910
Total own-sourced income administered on behalf of government	100,564	77,353	79,370	77,682	80,910
Net (cost of)/contribution by services	97,781	74,573	76,589	74,895	77,768
Surplus/(deficit)	97,781	74,573	76,589	74,895	77,768
Total comprehensive income/(loss)	97,781	74,573	76,589	74,895	77,768

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8	8	8	8	8
Trade and other receivables	4,006	4,006	4,006	4,006	4,006
Total financial assets	4,014	4,014	4,014	4,014	4,014
Total assets administered on behalf of government	4,014	4,014	4,014	4,014	4,014
LIABILITIES					
Payables					
Other payables	662	662	662	662	662
Total payables	662	662	662	662	662
Total liabilities administered on behalf of government	662	662	662	662	662
Net assets/(liabilities)	3,352	3,352	3,352	3,352	3,352

Prepared on Australian Accounting Standards basis.

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

	2017–18 Estimated actual \$'000	2018–19 Budget \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000	2021–22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fines	25,100	–	–	–	–
Other	74,464	76,353	78,370	76,682	79,560
Total cash received	99,564	76,353	78,370	76,682	79,560
Cash used					
Suppliers	883	880	881	887	892
Other	900	900	900	900	900
Total cash used	1,783	1,780	1,781	1,787	1,792
Net cash from/(used by) operating activities	97,781	74,573	76,589	74,895	77,768
Net increase/(decrease) in cash held	97,781	74,573	76,589	74,895	77,768
Cash and cash equivalents at beginning of reporting period	8	8	8	8	8
Cash from Official Public Account for appropriations	1,783	1,780	1,781	1,787	1,792
Cash to Official Public Account for appropriations	(99,564)	(76,353)	(78,370)	(76,682)	(79,560)
Cash and cash equivalents at end of reporting period	8	8	8	8	8

Prepared on Australian Accounting Standards basis.