

## Appendix 1

### FINANCIAL STATEMENTS 1996-97

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#### FEDERAL COURT OF AUSTRALIA INDEPENDENT AUDIT REPORT

#### To the Attorney-General

#### Scope

I have audited the financial statements of the Federal Court of Australia for the year ended 30 June 1997. The financial statements comprise:

Statement by the Registrar and Principal Accounting Officer

Departmental and Administered statements of:

- Revenues and Expenses
- Assets and Liabilities
- Revenues and Expenses by Program
- Assets and Liabilities by Program
- Cash Flows
- Schedule of Commitments
- Schedule of Contingencies
- Transactions by Fund, and
- Notes to and forming part of the Financial Statements.

The Registrar and Principal Accounting Officer are responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of the financial statements in order to express an opinion on them to the Attorney-General.

The audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial reports, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian

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Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view of the Court which is consistent with my understanding of its financial position, its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In accordance with sub-section 18S(3) of the Federal Court of Australia Act 1976 and sub-section 51(1) of the Audit Act 1901, I now report that in my opinion, the financial statements:

- are based on proper accounts and records;
- are in agreement with the accounts and records;
- are in accordance with the Guidelines for Financial Statements of Commonwealth Departments;
- present fairly in accordance with applicable Accounting Standards and other mandatory reporting requirements, the information required by the Guidelines including the results of the departmental and administered financial operations and cash flows for the year ended 30 June 1997 and the departmental and administered assets and liabilities as at that date; and
- the receipt, expenditure and investment of moneys, and the acquisition and disposal of assets, during the year have been in accordance with the Federal Court of Australia Act 1976.

Australian National Audit Office



Russ Chantler  
Executive Director

For the Auditor-General

Sydney  
2 September 1997

**FEDERAL COURT OF AUSTRALIA**  
**Statement by the Registrar and**  
**Principal Accounting Officer**

**FEDERAL COURT OF AUSTRALIA**  
**DEPARTMENTAL REVENUES AND EXPENSES**  
*for the year ended 30 June 1997*

	Notes	1996-97 \$'000	1995-96 \$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Employees	3	25,491	24,309
Suppliers	4	16,880	18,245
Depreciation and amortisation	2(d)	1,536	733
Net losses from sales of assets	5	165	58
<b>Total Expenses</b>		<b>44,072</b>	43,345
<b>Revenues from independent sources</b>			
Sales of goods and services	6	181	128
Other revenues from independent sources	6	780	548
<b>Total revenues from independent sources</b>		<b>961</b>	676
Abnormal revenue	2(c)(2)	-	27,487
<b>Net cost of services</b>		<b>43,111</b>	15,182
<b>REVENUES FROM GOVERNMENT</b>			
Appropriations used for:			
Ordinary annual services (net appropriations)	7	42,320	37,832
Other services	7	-	228
Liabilities assumed by other departments	2(h)(2)	3,596	3,273
Resources received free of charge	8	148	96
<b>Total revenues from government</b>		<b>46,064</b>	41,429
<b>Operating surplus before extraordinary items</b>		<b>2,953</b>	26,247
Net revenues from extraordinary items:			
Restructuring	9	1,674	-
<b>Operating surplus</b>		<b>4,627</b>	26,247
Accumulated results at 1 July		24,372	(1,875)
<b>Accumulated results at 30 June</b>		<b>28,999</b>	24,372

<b>ADMINISTERED REVENUES AND EXPENSES</b>		
<i>for the year ended 30 June 1997</i>		
<b>REVENUES</b>		
Court fees		10,709
Court fines		78
Other		174
<b>Total revenues</b>		<b>10,961</b>
<b>EXPENSES</b>		
Refund of Court fees		246
Refund of Court fines		75
Refunds other		3
Other expenses	4	12
<b>Total expenses</b>		<b>336</b>
<b>Net contribution to government</b>		<b>10,625</b>
<b>TRANSFERS</b>		
Cash from Commonwealth Public Account		323
Cash to Commonwealth Public Account		10,664
<b>Net change in administered assets</b>		<b>285</b>
Accumulated results at 1 July		5
<b>Accumulated results at 30 June</b>		<b>290</b>

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**DEPARTMENTAL ASSETS AND LIABILITIES**  
*as at 30 June 1997*

	Notes	1996-97 \$'000	1995-96 \$'000
<b>PROVISIONS AND PAYABLES</b>			
Employees	10	7,972	7,334
Suppliers	11	471	457
Other	12	1,801	579
<b>Total provisions and payables</b>		<u>10,244</u>	<u>8,370</u>
<b>EQUITY</b>			
Accumulated results	13	28,999	24,372
<b>Total equity</b>		<u>28,999</u>	<u>24,372</u>
<b>Total liabilities and equity</b>		<u>39,243</u>	<u>32,742</u>
<b>FINANCIAL ASSETS</b>			
Cash	14	13	35
Receivables	15	2,030	67
<b>Total financial assets</b>		<u>2,043</u>	<u>102</u>
<b>NON-FINANCIAL ASSETS</b>			
Land and buildings	16	4,613	1,657
Infrastructure, plant and equipment	16	31,992	29,778
Other	17	595	1,205
<b>Total non-financial assets</b>		<u>37,200</u>	<u>32,640</u>
<b>Total assets</b>		<u>39,243</u>	<u>32,742</u>
<b>Current liabilities</b>		2,887	2,525
<b>Non-current liabilities</b>		7,357	5,845
<b>Current assets</b>		2,637	1,307
<b>Non-current assets</b>		36,606	31,435

<b>ADMINISTERED ASSETS AND LIABILITIES</b>			
<i>as at 30 June 1997</i>			
<b>PROVISIONS AND PAYABLES</b>			
Other	12	1	75
<b>Total provisions and payables</b>		<u>1</u>	<u>75</u>
<b>EQUITY</b>			
Accumulated results	13	290	5
<b>Total equity</b>		<u>290</u>	<u>5</u>
<b>Total liabilities and equity</b>		<u>291</u>	<u>80</u>
<b>FINANCIAL ASSETS</b>			
Cash	14	23	66
Receivables	15	268	14
<b>Total financial assets</b>		<u>291</u>	<u>80</u>
<b>Current liabilities</b>		1	75
<b>Non-current liabilities</b>		-	-
<b>Current assets</b>		291	80
<b>Non-current assets</b>		-	-

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**DEPARTMENTAL REVENUES AND EXPENSES BY PROGRAM**  
*for the year ended 30 June 1997*

	Program 4.1 Federal Court		Program 4.6 Tribunals		Total	
	1996-97 \$'000	1995-96 \$'000	1996-97 \$'000	1995-96 \$'000	1996-97 \$'000	1995-96 \$'000
<b>NET COST OF SERVICES</b>						
<b>Expenses</b>						
Employees	25,328	24,156	163	153	25,491	24,309
Suppliers	16,795	18,209	85	36	16,880	18,245
Depreciation and amortisation	1,528	732	8	1	1,536	733
Net losses from sales of assets	164	58	1	-	165	58
<b>Total Expenses</b>	<b>43,815</b>	<b>43,155</b>	<b>257</b>	<b>190</b>	<b>44,072</b>	<b>43,345</b>
<b>Revenues from independent sources</b>						
Sales of goods and services	181	128	-	-	181	128
Other revenues from independent sources	780	548	-	-	780	548
<b>Total revenues from independent sources</b>	<b>961</b>	<b>676</b>	<b>-</b>	<b>-</b>	<b>961</b>	<b>676</b>
Abnormal revenue	-	27,370	-	117	-	27,487
<b>Net cost of services</b>	<b>42,854</b>	<b>15,109</b>	<b>257</b>	<b>73</b>	<b>43,111</b>	<b>15,182</b>
<b>REVENUES FROM GOVERNMENT</b>						
Appropriations used for:						
Ordinary annual services (net appropriations)	42,082	37,755	238	77	42,320	37,832
Other services	-	228	-	-	-	228
Liabilities assumed by other departments	3,573	3,252	23	21	3,596	3,273
Resources received free of charge	147	96	1	-	148	96
<b>Total revenues from government</b>	<b>45,802</b>	<b>41,331</b>	<b>262</b>	<b>98</b>	<b>46,064</b>	<b>41,429</b>
<b>Operating surplus before extraordinary items</b>	<b>2,948</b>	<b>26,222</b>	<b>5</b>	<b>25</b>	<b>2,953</b>	<b>26,247</b>
Net revenues from extraordinary items:						
Restructuring	1,664	-	10	-	1,674	-
<b>Operating result</b>	<b>4,612</b>	<b>26,222</b>	<b>15</b>	<b>25</b>	<b>4,627</b>	<b>26,247</b>

<b>ADMINISTERED REVENUES AND EXPENSES BY PROGRAM</b>						
<i>for the year ended 30 June 1997</i>						
<b>REVENUE</b>						
Court fees	10,709	9,922	-	-	10,709	9,922
Court fines	78	-	-	-	78	-
Other	174	210	-	-	174	210
<b>Total revenues</b>	<b>10,961</b>	<b>10,133</b>	<b>-</b>	<b>-</b>	<b>10,961</b>	<b>10,133</b>
<b>EXPENSES</b>						
Refund of Court fees	246	31	-	-	246	31
Refund of Court fines	75	-	-	-	75	-
Refunds other	3	3	-	-	3	3
Other expenses	12	-	-	-	12	-
<b>Total expenses</b>	<b>336</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>336</b>	<b>34</b>
<b>Net contribution to government</b>	<b>10,625</b>	<b>10,098</b>	<b>-</b>	<b>-</b>	<b>10,625</b>	<b>10,098</b>
<b>TRANSFERS</b>						
Cash from Commonwealth Public Account	323	34	-	-	323	34
Cash to Commonwealth Public Account	10,664	10,199	-	-	10,664	10,199
<b>Net increase (decrease) in administered assets</b>	<b>285</b>	<b>(66)</b>	<b>-</b>	<b>-</b>	<b>285</b>	<b>(66)</b>
Accumulated results at 1 July	5	71	-	-	5	71
<b>Accumulated results at 30 June</b>	<b>290</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>290</b>	<b>5</b>

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**DEPARTMENTAL ASSETS AND LIABILITIES BY PROGRAM**  
*as at 30 June 1997*

	Program 4.1		Program 4.6		Total	
	Federal Court		Tribunals			
	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>PROVISIONS AND PAYABLES</b>						
Employees	7,946	7,322	26	12	7,972	7,334
Suppliers	469	455	2	2	471	457
Other	1,792	576	9	3	1,801	579
<b>Total provisions and payables</b>	<b>10,207</b>	<b>8,353</b>	<b>37</b>	<b>17</b>	<b>10,244</b>	<b>8,370</b>
<b>EQUITY</b>						
Accumulated results	28,935	24,323	64	49	28,999	24,372
<b>Total equity</b>	<b>28,935</b>	<b>24,323</b>	<b>64</b>	<b>49</b>	<b>28,999</b>	<b>24,372</b>
<b>Total liabilities and equity</b>	<b>39,142</b>	<b>32,676</b>	<b>101</b>	<b>66</b>	<b>39,243</b>	<b>32,742</b>
<b>FINANCIAL ASSETS</b>						
Cash	13	35	-	-	13	35
Receivables	2,019	66	11	1	2,030	67
<b>Total financial assets</b>	<b>2,032</b>	<b>101</b>	<b>11</b>	<b>1</b>	<b>2,043</b>	<b>102</b>
<b>NON-FINANCIAL ASSETS</b>						
Land and buildings	4,591	1,650	22	7	4,613	1,657
Infrastructure, plant and equipment	31,924	29,721	68	57	31,992	29,778
Other	595	1,204	-	1	595	1,205
<b>Total non-financial assets</b>	<b>37,110</b>	<b>32,575</b>	<b>90</b>	<b>65</b>	<b>37,200</b>	<b>32,640</b>
<b>Total assets</b>	<b>39,142</b>	<b>32,676</b>	<b>101</b>	<b>66</b>	<b>39,243</b>	<b>32,742</b>

**ADMINISTERED ASSETS AND LIABILITIES BY PROGRAM**  
*as at 30 June 1997*

<b>PROVISIONS AND PAYABLES</b>						
Other	1	75	-	-	1	75
<b>Total provisions and payables</b>	<b>1</b>	<b>75</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>75</b>
<b>EQUITY</b>						
Accumulated results	290	5	-	-	290	5
<b>Total equity</b>	<b>290</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>290</b>	<b>5</b>
<b>Total liabilities and equity</b>	<b>291</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>291</b>	<b>80</b>
<b>FINANCIAL ASSETS</b>						
Cash	23	66	-	-	23	66
Receivables	268	14	-	-	268	14
<b>Total financial assets</b>	<b>291</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>291</b>	<b>80</b>

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**DEPARTMENTAL CASH FLOWS**  
*for the year ended 30 June 1997*

	Notes	1996-97 \$'000	1995-96 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations		40,312	38,060
Sales of goods and services		714	740
<b>Total cash received</b>		<u>41,026</u>	<u>38,800</u>
<b>Cash used</b>			
Employees		22,237	20,816
Suppliers		16,970	17,221
<b>Total cash used</b>		<u>39,207</u>	<u>38,037</u>
<b>Net cash from operating activities</b>	18	<u>1,819</u>	<u>763</u>
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Proceeds from sales of property, plant and equipment		1	-
<b>Total cash received</b>		<u>1</u>	<u>-</u>
<b>Cash used</b>			
Purchase of property, plant and equipment		1,842	756
<b>Total cash used</b>		<u>1,842</u>	<u>756</u>
<b>Net cash from investing activities</b>		<u>(1,841)</u>	<u>(756)</u>
<b>Net increase (decrease) in cash held</b>		(22)	7
<b>add cash at 1 July</b>		35	28
<b>Cash at 30 June</b>	14	<u>13</u>	<u>35</u>

<b>ADMINISTERED CASH FLOWS</b>			
<i>for the year ended 30 June 1997</i>			
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Court fees		10,443	9,912
Court fines		4	76
Other		175	209
Cash from Commonwealth Public Account		323	34
<b>Total cash received</b>		<u>10,945</u>	<u>10,231</u>
<b>Cash used</b>			
Refund of Court fees		245	31
Refund of Court fines		75	-
Refund other		4	3
Cash to Commonwealth Public Account		10,664	10,199
<b>Total cash used</b>		<u>10,988</u>	<u>10,233</u>
<b>Net cash from operating activities</b>	18	<u>(43)</u>	<u>(2)</u>
<b>Net decrease in cash held</b>		(43)	(2)
<b>add cash at 1 July</b>		66	68
<b>Cash at 30 June</b>	14	<u>23</u>	<u>66</u>

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**SCHEDULE OF COMMITMENTS**  
*as at 30 June 1997*

	Departmental		Administered	
	1996-97 \$'000	1995-96 \$'000	1996-97 \$'000	1995-96 \$'000
<b>BY TYPE</b>				
<b>OTHER COMMITMENTS</b>				
Operating Leases	61,691	62,677	-	-
Project commitments	35	86	-	-
Other commitments	24	212	-	-
<b>Total other commitments</b>	<b>61,750</b>	<b>62,975</b>	<b>-</b>	<b>-</b>
<b>COMMITMENTS RECEIVABLE</b>				
	-	-	-	-
<b>Net commitments</b>	<b>61,750</b>	<b>62,975</b>	<b>-</b>	<b>-</b>
<b>BY MATURITY</b>				
One year or less	6,955	7,135	-	-
From one to two years	6,088	3,932	-	-
From two to five years	18,265	20,804	-	-
Over five years	30,442	31,104	-	-
<b>Net commitments</b>	<b>61,750</b>	<b>62,975</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF CONTINGENCIES**  
*as at 30 June 1997*

	Departmental		Administered	
	1996-97 \$	1995-96 \$	1996-97 \$	1995-96 \$
CONTINGENT LOSSES	-	-	-	-
CONTINGENT GAINS	-	-	-	-
<b>Net contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHEDULE OF UNQUANTIFIABLE CONTINGENCIES**

A claim for damages has been lodged in the Supreme Court of Queensland against the Commonwealth. The liability to the Commonwealth, if any, cannot be estimated at this time as it is subject to the outcome of the legal proceedings.

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**TRANSACTIONS BY FUND**  
*for the year ended 30 June 1997*

	Notes	1996-97 Budget \$	1996-97 Actual \$	1995-96 Actual \$
<b>Consolidated Revenue Fund</b>				
<b>RECEIPTS</b>				
Court fees		20,294,000	<b>10,198,030</b>	9,881,235
Court fines			<b>(71,240)</b>	75,560
Other		181,000	<b>171,322</b>	206,061
Section 35 receipts		953,000	<b>715,563</b>	740,030
<b>Total receipts</b>		<u>21,428,000</u>	<u><b>11,013,675</b></u>	<u>10,902,886</u>
<b>EXPENDITURE</b>				
Expenditure from annual appropriations				
Appropriation Act No. 1		41,124,000	<b>40,311,850</b>	37,832,267
Appropriation Act No. 4		-	-	228,000
Audit Act 1901 (section 35)		953,000	<b>715,563</b>	740,030
<b>Total expenditure</b>	7	<u>42,077,000</u>	<u><b>41,027,413</b></u>	<u>38,800,297</u>
<b>Loan Fund</b>			<u><b>NIL</b></u>	<u>NIL</u>
<b>Trust Fund</b>				
Trust Funds and Other Trust Moneys (private moneys):				
Receipts	19(a)		<b>776,689</b>	1,092,778
Expenditure			<b>662,493</b>	1,015,982
Comcare (Commonwealth activities):				
Receipts	19(b)		<b>24,378</b>	16,880
Expenditure			<b>24,378</b>	17,729
<b>Total receipts</b>			<b>801,067</b>	1,109,658
<b>Total expenditure</b>			<u><b>686,871</b></u>	<u>1,033,711</u>

The above statement should be read in conjunction with the accompanying notes.

**FEDERAL COURT OF AUSTRALIA**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 1997**

**NOTE 1: COURT OBJECTIVES**

The Federal Court of Australia forms a single sub-program (4.1) within the Attorney-General's portfolio. The objectives of this sub-program are contained in the objectives section of the Court's Annual Report.

The Federal Court of Australia also provides administrative support to the following Tribunals under sub-program 4.6: Copyright Tribunal; Defence Force Discipline Appeal Tribunal; Federal Police Disciplinary Tribunal; and the Australian Competition Tribunal.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

The financial statements are required by s 50 of the *Audit Act 1901* and are a general purpose financial report.

The financial statements have been prepared in accordance with:

- Guidelines titled *Financial Statements of Commonwealth Departments* issued by the Minister for Finance in June 1997 (the Guidelines), which require that the financial statements are prepared in compliance with Australian Accounting Standards and Accounting Guidance Releases issued by the Australian Accounting Research Foundation, and having regard to Statements of Accounting Concepts; and
- the Consensus Views of the Urgent Issues Group.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention. Except where stated they do not take account of changing money values.

The continued existence of the Court in its present form, and with its present programs, is dependent on Government policy and on continuing appropriations by Parliament.

**(b) Asset Capitalisation Threshold**

All depreciable non-current assets with historic costs equal to or in excess of \$2,000 are capitalised in the year of acquisition. Assets with historical costs of \$2,000 are expensed in the year of acquisition unless they form a large group of similar assets which is significant in total.

In accordance with AAS 29 "Financial Reporting by Government Departments" assets acquired as a result of administrative restructures are recognised at the amounts at which those assets were shown in the financial statements of the transferor department immediately prior to their transfer. A number of items with a net book value of less than \$2,000 at transfer date have been included on the Court's assets register on the basis that their original acquisition cost was equal to or in excess of \$2,000.

**(c) Measurement of Assets**

1. Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets recognised in these statements for the first time, as well as assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of recognition.

2. The Court's library holdings were valued by the Australian Valuation Office during the 1995-96 financial year. In accordance with Australian Accounting Standard AAS 1, the resulting revenue is shown as an abnormal item in the Statement of Expenses and Revenues for the 1995-96 financial year. All purchases during the reporting period have been capitalised and the aggregate holdings are shown in the Statement of Assets and Liabilities at their current depreciated value.

(d) **Depreciation of Non-Current Assets**

Depreciable non-current assets are written-off over their estimated useful lives. Estimated useful lives are reviewed annually. Depreciation is calculated using the straight-line method which reflects the pattern of usage of the Court's depreciable non-current assets.

Leasehold improvements are amortised on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

In accordance with Australian Accounting Standard AAS 4 "Depreciation of Non-Current Assets", depreciation rates used by the Court were reviewed during the reporting period. As a consequence of this review, the useful life of computer equipment was reduced to 48 months (from 72 months) to reflect changes in usage and the increased rate of technical and commercial obsolescence. This change resulted in a depreciation expense adjustment of \$320,246 during the reporting period.

(e) **Employee Entitlements**

The provision for employee entitlements encompasses annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Court is estimated to be less than the annual entitlement for sick leave.

The long service leave provision is based on the Federal Court's estimated liability at balance date for long service leave entitlements of its employees. Court staff employed under the *Public Service Act* accrue 3 months long service leave after 10 years service, and progressively thereafter on a proportional basis. The Federal Court accrues this provision for each employee (bar Judges) based on the probability that long service leave will be taken in the future or paid out once the employee meets the qualifying 10 years. The provision for long service leave reflects the value of the estimated future cash flows to be made in respect of all employees. In determining the present value of the liability, the Court has taken into account attrition rates and pay increases through promotion and inflation.

Judges accrue 6 months long service leave after 5 years of service. In recognition of the nature of Judges tenure, a provision is accrued from the first year of service.

(f) **Rounding**

Amounts have been rounded to the nearest \$1,000 except in relation to the following:

- Statement of Transactions by Fund and associated notes;
- act of grace payments and waivers;
- bank accounts and investments outside the Commonwealth Account; and
- remuneration of executives.

(g) **Cash**

Cash includes cash on hand and deposits at call which are readily convertible to cash on hand and used in the day-to-day management of the Court.

(h) **Superannuation**

1. Staff of the Court contribute to the Commonwealth Superannuation Scheme and the Public Sector Superannuation Scheme. Employer contributions including the Employer Superannuation Productivity Benefit amounting to \$1,797,338 (1995-96 \$1,838,734) in relation to these schemes have been expensed in these financial statements. No liability is shown for superannuation in the Statement of Assets and Liabilities as the employer contributions fully extinguish the accruing liability which is assumed by the Commonwealth.
2. Under the *Judges' Pension Act 1968* Federal Court judges are entitled to a non-contributory pension of 60% of current judicial salary after attaining the age of 60 years and having served 10 years or more as a judge or upon retirement on the ground of invalidity. Pro rata pension is payable after 6 years service as a judge upon retirement. As the liability for these pension payments is assumed by the Commonwealth the Court has not recognised a liability for unfunded superannuation liability.

The Court has, however, recognised both an expense and a corresponding revenue item ("Liabilities assumed by other Departments") in respect of the notional amount of the employer's superannuation contribution for the year amounting to \$3,595,736 (1995-96 \$3,272,791). The amount has been calculated as 56% of the total salary expenditure in respect of Federal Court judges.

(i) **Lease Incentives**

Lease incentives taking the form of "free" leasehold improvements and rent free holidays are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability.

(j) **Taxation**

The Federal Court's activities are exempt from all forms of taxation except fringe benefits tax.

(k) **Insurance**

In accordance with Commonwealth Government policy, assets are not insured and losses are expensed as they are incurred.

(l) **Leased Assets**

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets, and operating leases under which the lessor effectively retains all such risks and benefits. All leased assets have been classified as operating leases. Operating lease payments are charged to the Revenues and Expenses Statement on a basis which is representative of the pattern of benefits derived from the leased assets.

(m) **Bad and Doubtful Debts**

Debts are written off as bad when so identified. The write-off is to expense or, to the extent that a provision for a doubtful debt already existed, as a reversal of the provision.

A provision is raised for any doubtful debts based on a review of all outstanding accounts at year end.

(n) **Departmental and Administered Items**

Departmental assets, liabilities, revenues and expenses are those items that are controlled by the Court including:

- property, plant and equipment used in providing goods or services;
- liabilities for employee entitlements;
- revenues from running costs appropriations and from user charging where the proceeds are deemed appropriated under s 35 of the *Audit Act 1901*; and
- employee expenses and other administrative expenses incurred in providing goods and services.

Administered items are those items which are controlled by the Government and managed in a fiduciary capacity by the Court on behalf of the Government. These include fees and fines revenue.

The purposes of the separation of administered and departmental items is to enable the assessment of administrative efficiency of the Court in providing services. Administered items are distinguished from departmental items in the financial statements by shading.

(o) **Appropriations**

From 1 July 1996, the Guidelines require that amounts received as appropriations for Court running costs operations be recognised according to their nature under the Running Costs Arrangements. Under these arrangements, the Court receives a base amount of funding by way of appropriation for running costs each year. The base amount may be supplemented in any year by a carryover from the previous year of unspent appropriations up to allowable limits, as well as by borrowings at a discount against future appropriations of

the base amount. The repayment of a borrowing is effected by an appropriate reduction in the appropriation actually received in the year of repayment.

The Court now recognises:

- as revenue an amount equal to the base funding spent in the year or carried over to the next year;
- as a receivable, an amount equal to the amount of unspent appropriation carried over to the next financial year; and
- as a liability, outstanding amounts of running costs borrowings. The interest cost of the borrowing is expensed over the life of the borrowing.

Previously, an amount equal to the running costs appropriations received was credited as revenue. This change in policy means that the carryover from 1995-96 of \$1,927,206 is recognised as revenue in 1996-97 in addition to the carryover for 1996-97.

(p) **Allocation of Costs and Revenues and Assets and Liabilities to Court Programs**

An attribution model based on expenditure is used by the Court for reporting a notional share of the total running costs expenditure to each sub-program.

(q) **Comparative Figures**

Where necessary, comparative figures have been adjusted to conform with changes in presentation in these financial statements.

(r) **Resources Received Free of Charge**

Resources received free of charge are recognised in the Revenues and Expenses Statement as revenue where the amounts can be reliably measured. Use of these resources is recognised in the Net Cost of Services or where there is a long-term benefit an asset is recognised.

**NOTE 3: EMPLOYEE EXPENSES**

	<b>1996-97</b>	1995-96
	<b>\$'000</b>	\$'000
Salaries and wages	<b>18,434</b>	18,411
Superannuation	<b>5,393</b>	5,112
Separation and redundancy payments	<b>861</b>	-
Fringe benefits tax	<b>642</b>	632
Other	<b>161</b>	154
Total employee expenses	<b><u>25,491</u></b>	<u>24,309</u>

**NOTE 4: SUPPLIERS EXPENSES**

	<b>1996-97</b>	1995-96
	<b>\$'000</b>	\$'000
Supply of goods and services	<b>9,653</b>	12,269
Operating lease rentals	<b>7,227</b>	5,976
Total supplier expenses	<b><u>16,880</u></b>	<u>18,245</u>

<b>ADMINISTERED</b>		
Bad and doubtful debts expense	<b>12</b>	-
Total	<b><u>12</u></b>	<u>-</u>

**NOTE 5: NET LOSSES (GAINS) FROM SALES OR DISPOSALS OF ASSETS**

	<b>1996-97</b>	1995-96
	<b>\$'000</b>	\$'000
Non-financial assets:		
Computer equipment	17	(1)
Office equipment	2	43
Fitout	146	13
Furniture	-	3
Total net losses from sales or disposals	<u>165</u>	<u>58</u>

**NOTE 6: REVENUE FROM INDEPENDENT SOURCES**

	<b>1996-97</b>	1995-96
	<b>\$'000</b>	\$'000
<b>Sales of goods and services comprise:</b>		
Section 35 receipts	<u>181</u>	<u>128</u>
	<u>181</u>	<u>128</u>
<b>Other revenues from independent sources comprise:</b>		
Resources received free of charge - non government		
- Frequent Flyer	38	18
- Non-Current Assets	-	15
Assets not previously recognised	208	-
Reimbursement of ACT Supreme Court Judges' remuneration	<u>534</u>	<u>515</u>
	<u>780</u>	<u>548</u>

**NOTE 7: EXPENDITURE FROM ANNUAL APPROPRIATIONS**

	1996-97	<b>1996-97</b>	1995-96
	Appropriation	Actual	Actual
<b>ORDINARY ANNUAL SERVICES OF GOVERNMENT</b>			
<b>APPROPRIATION ACT NO 1</b>			
Division 134			
1. Running Costs	42,677,339	<b>40,669,318</b>	38,096,844
2. Judges Long Leave	355,116	<b>355,116</b>	210,918
3. Other Services			
01. Library Assistance to South Pacific Nations	3,000	<b>2,979</b>	1,670
02. Compensation and Legal Expenses	21,000	-	261,690
03. Payments made under s 34A (i) of the <i>Audit Act 1901</i>	-	-	1,175
<b>Total - Appropriation Acts Nos 1</b>	<u>43,056,455</u>	<u><b>41,027,413</b></u>	<u>38,572,297</u>
Represented by:			
Annual Appropriation			
- Act No 1	42,340,892	<b>40,311,849</b>	37,832,267
- Section 35	715,563	<b>715,563</b>	740,030
	<u>43,056,455</u>	<u><b>41,027,413</b></u>	<u>38,572,297</u>
<b>OTHER ANNUAL SERVICES OF GOVERNMENT</b>			
<b>APPROPRIATION ACT NO 4</b>			
Division 805 - CAPITAL WORKS AND SERVICES			
1. Building and Works	-	-	228,000
<b>Total Appropriation Act No 4</b>	<u>-</u>	<u>-</u>	<u>228,000</u>
<b>Total Appropriation Act Nos 1 &amp; 4</b>	43,056,454	<b>41,027,413</b>	38,800,297
Less s 35 payments		<b>(715,563)</b>	(740,030)
Add unexpended 1996-97 appropriations		<b>2,008,020</b>	-
		<u><b>42,319,870</b></u>	<u>38,060,267</u>

**NOTE 8: RESOURCES RECEIVED FREE OF CHARGE**

	<b>1996-97</b>	1995-96
	<b>\$'000</b>	\$'000
Australian National Audit Office		
- Provision of audit services	<b>75</b>	67
Department of Finance		
- Provision of accounting services - payroll processing and ledger transactions	<b>8</b>	9
Australian Archives		
- Storage and disposal facilities	<b>7</b>	2
Department of Defence		
- Provision of staff assistance	<b>35</b>	-
Various libraries	<b>23</b>	18
	<b>148</b>	96

**NOTE 9: RESTRUCTURING**

Two administrative restructures occurred during the reporting period.

- I. Legislation passed by Federal Parliament in late November 1996, specifically Schedule 16 of the *Workplace Relations and Other Legislation Amendment Act 1996 (WROLA)*, provided for the jurisdiction previously exercised by the Industrial Relations Court of Australia to be transferred to the Federal Court on 26 May 1997. In addition to the transfer of jurisdiction, the Industrial Relations Court's assets and liabilities were also transferred to the Federal Court. The Federal Court has therefore recognised in these statements revenues in respect of assets and expenses in respect of liabilities (on a net basis). The net revenue from this restructure was \$1,792,885.
- II. The responsibility for the management of the Northern Territory District Registry was transferred to the Family Court of Australia on 30 November 1996. The Federal Court previously managed the Northern Territory District Registry on behalf of the Administrative Appeals Tribunal, the Family Court of Australia, the Industrial Relations Court of Australia, and the National Native Title Tribunal. The net expenses from this restructure was \$119,028.

In respect of these changes the following net assets and net liabilities were recognised by the Federal Court during the reporting period.

**PROVISIONS AND PAYABLES**

Employees	<b>1,047,031</b>
Suppliers	<b>156,821</b>
Other	<b>31,800</b>
<b>Total provisions and payables</b>	<b>1,235,652</b>
<b>Total liabilities recognised</b>	<b>1,235,652</b>

**FINANCIAL ASSETS**

Receivables	<b>411</b>
<b>Total financial assets</b>	<b>411</b>

**NON-FINANCIAL ASSETS**

Land and buildings	<b>1,034,595</b>
Infrastructure, plant and equipment	<b>1,798,677</b>
Other	<b>75,826</b>
<b>Total non-financial assets</b>	<b>2,909,098</b>
<b>Total assets recognised</b>	<b>2,909,509</b>

<b>NET ASSETS RECOGNISED/NET REVENUE FROM RESTRUCTURING</b>	<b>1,673,857</b>
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Despite the transfer of the industrial relations jurisdiction to the Federal Court, the Industrial Relations Court of Australia continues to have jurisdiction over certain matters where a substantive hearing in the proceedings had commenced, or where hearings had been completed before the transfer date. Schedule 16 of the *Workplace Relations and Other Legislation Amendment Act* provides that the Chief Justice of the Federal Court may arrange with the Chief Justice of the Industrial Relations Court for staff, facilities and any other necessary support to be made available to the Industrial Relations Court for the purposes of the Industrial Relations Court. It is estimated that the cost of the resources provided free of charge by the Federal Court to the Industrial Relations Court during the period 26 May 1997 to 30 June 1997 was \$755,074.

#### NOTE 10: EMPLOYEE PROVISIONS

	1996-97	1995-96
	\$'000	\$'000
<b>Current</b>		
Annual leave	1,348	1,168
Annual leave bonus	33	174
Long service leave	247	213
Judges' long leave	126	126
Accrued Performance Pay	45	35
Accrued Salary	160	113
Accrued Superannuation	19	15
Separations and Redundancies	23	-
Accrued Fringe Benefits Tax	178	160
Total provisions - current liabilities	<u>2,179</u>	<u>2,004</u>
<b>Non-Current</b>		
Long service leave	1,518	1,750
Judges' long leave	4,275	3,580
Total provisions - non-current liabilities	<u>5,793</u>	<u>5,330</u>
Aggregate employee entitlements liability	<u>7,972</u>	<u>7,334</u>

#### NOTE 11: SUPPLIERS

	1996-97	1995-96
	\$'000	\$'000
Trade Creditors	<u>471</u>	<u>457</u>

ADMINISTERED		
Other	1	75
Total	<u>1</u>	<u>75</u>

#### NOTE 12: OTHER PROVISIONS AND PAYABLES

	1996-97	1995-96
	\$'000	\$'000
<b>Current</b>		
Lease Incentive	236	64
Total	<u>236</u>	<u>64</u>
<b>Non-Current</b>		
Lease Incentive	1,565	515
Total	<u>1,565</u>	<u>515</u>
Total Other Provisions and Payables	<u>1,801</u>	<u>579</u>

**NOTE 13: EQUITY**

	<b>Accumulated Results</b>	<b>Total Equity</b>
	<b>\$</b>	<b>\$</b>
As at 1 July 1996	24,372,248	24,372,248
Operating surplus	<u>4,626,404</u>	<u>4,626,404</u>
Balance as at 30 June 1997	<u><u>28,998,652</u></u>	<u><u>28,998,652</u></u>

<b>ADMINISTERED EQUITY</b>	<b>Accumulated Results</b>	<b>Total Equity</b>
	<b>\$</b>	<b>\$</b>
As at 1 July 1996	5,535	5,535
Net change in administered assets	<u>284,856</u>	<u>284,856</u>
Balance as at 30 June 1997	<u><u>290,391</u></u>	<u><u>290,391</u></u>

**NOTE 14: CASH**

	<b>1996-97</b>	<b>1995-96</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash on hand	12	9
Cash at bank	<u>1</u>	<u>26</u>
Total	<u><u>13</u></u>	<u><u>35</u></u>

<b>ADMINISTERED</b>		
Cash on hand	26	62
Cash at bank	<u>(3)</u>	<u>4</u>
Total	<u><u>23</u></u>	<u><u>66</u></u>

**NOTE 15: RECEIVABLES****15.1 Current**

	<b>1996-97</b>	<b>1995-96</b>
	<b>\$'000</b>	<b>\$'000</b>
Goods and services	22	67
Appropriations	<u>2,008</u>	<u>-</u>
<b>Total Current Receivables</b>	<u><u>2,030</u></u>	<u><u>67</u></u>

Receivables are aged as follows:

Not overdue	2,008	66
Overdue by:		
- Less than 30 days	3	1
- 30 to 60 days	3	-
- More than 60 days	16	-

<b>ADMINISTERED</b>		
Fees	274	15
Less: provision for doubtful debts	<u>(6)</u>	<u>(1)</u>
Total	<u><u>268</u></u>	<u><u>14</u></u>
Receivables (gross) are aged as follows:		
Not overdue	-	-
Overdue by:		
- Less than 30 days	55	3
- 30 to 60 days	93	5
- More than 60 days	126	7

## 15.2 Non-Current

ADMINISTERED	1996-97	1995-96
	\$'000	\$'000
Fees	4	1
Fines	2	-
Less: provision for doubtful debts	(6)	-
<b>Total</b>	<b>-</b>	<b>1</b>

## NOTE 16: PROPERTY, PLANT AND EQUIPMENT

Item	Leasehold improvements	Total land and buildings	Computer equipment	Office equipment	Furniture and fittings	Library holdings	Total infrastructure, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Gross Value:</b>								
As at 1 July 1996	2,179	2,179	2,546	1,160	527	27,487	31,720	33,899
Additions:								
- restructure	1,179	1,179	664	255	509	419	1,847	3,026
- reclassification	-	-	-	64	-	-	64	64
- other	2,341	2,341	303	14	2	1,379	1,698	4,039
Disposals:								
- restructure	(192)	(192)	(34)	(65)	-	-	(99)	(291)
- reclassification	-	-	(64)	-	-	-	(64)	(64)
- other	(205)	(205)	(61)	(50)	-	-	(111)	(316)
<b>As at 30 June 1997</b>	<b>5,302</b>	<b>5,302</b>	<b>3,354</b>	<b>1,378</b>	<b>1,038</b>	<b>29,285</b>	<b>35,055</b>	<b>40,357</b>
<b>Accumulated Depreciation/Amortisation:</b>								
As at 1 July 1996	522	522	1,325	428	190	-	1,943	2,465
Depreciation charge for:								
- assets held at 1 July	260	260	328	146	64	344	882	1,142
- additions	14	14	49	-	-	11	60	74
Adjustment for:								
- change to useful lives	-	-	320	-	-	-	320	320
- restructure	(48)	(48)	(26)	(25)	-	-	(51)	(99)
- other disposals	(59)	(59)	(44)	(47)	-	-	(91)	(150)
- reclassification	-	-	(19)	19	-	-	-	-
<b>As at 30 June 1997</b>	<b>689</b>	<b>689</b>	<b>1,933</b>	<b>521</b>	<b>254</b>	<b>355</b>	<b>3,063</b>	<b>3,752</b>
<b>Net Book Value as at 30 June 1997</b>	<b>4,613</b>	<b>4,613</b>	<b>1,421</b>	<b>857</b>	<b>784</b>	<b>28,930</b>	<b>31,992</b>	<b>36,605</b>
<b>Net Book Value as at 1 July 1996</b>	<b>1,657</b>	<b>1,657</b>	<b>1,222</b>	<b>732</b>	<b>337</b>	<b>27,487</b>	<b>29,778</b>	<b>31,435</b>

## NOTE 17: OTHER NON-FINANCIAL ASSETS

### Prepayments:

	1996-97	1995-96
	\$'000	\$'000
Library Expenses	219	236
Accommodation Expenses	201	562
Other	175	407
<b>Total Prepayments</b>	<b>595</b>	<b>1,205</b>

## NOTE 18: CASH FLOW RECONCILIATION

Reconciliation of net cost of services to net cash from operating activities.

	<b>1996-97</b>	1995-96
	<b>\$'000</b>	\$'000
NET COST OF SERVICES - GAIN/(LOSS)	<b>(43,111)</b>	(15,182)
Changes in assets and liabilities		
Decrease (increase) in receivables	<b>(1,963)</b>	30
Decrease in prepayments	<b>610</b>	330
Increase (decrease) in creditors	<b>15</b>	(28)
Increase in provisions for employee entitlements	<b>638</b>	368
Increase in other liabilities	<b>1,222</b>	517
Capitalisation of library holdings	<b>-</b>	(27,487)
Assets not previously recognised	<b>(208)</b>	-
Other changes in non-current assets	<b>(4,823)</b>	49
Depreciation expense	<b>1,536</b>	733
Losses on disposal of non-current assets	<b>165</b>	4
Restructure	<b>1,674</b>	-
Resources received free of charge	<b>148</b>	96
Liabilities assumed by other departments	<b>3,596</b>	3,273
Ordinary appropriations	<b>42,320</b>	37,832
Special service appropriations	<b>-</b>	228
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>1,819</b>	763

ADMINISTERED		
Reconciliation of net change in administered assets to net cash from operating activities.		
NET CHANGE IN ADMINISTERED ASSETS - GAIN/(LOSS)	<b>285</b>	(66)
Changes in assets and liabilities		
Decrease (increase) in receivables	<b>(254)</b>	(11)
Increase (decrease) in provisions	<b>(74)</b>	75
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(43)</b>	(2)

## NOTE 19: RECEIPT AND EXPENDITURE OF THE TRUST FUNDS

The Federal Court has two trust funds, Trust Funds and Other Trust Moneys (TFOTM) and COMCARE.

### Group 1 - Moneys Held in Trust for Persons and Authorities other than the Commonwealth

#### (a) TRUST FUNDS AND OTHER TRUST MONEYS (TFOTM)

This trust fund is established under s 60 of the *Audit Act 1901* and is one of the three major funds in the Commonwealth's financial accounting and management system.

The Trust Funds and Other Trust Moneys is used to account for funds held by the Commonwealth while acting as trustee for private moneys in its possession.

	<b>1996-97</b>	1995-96
	<b>\$</b>	\$
Balance at 1 July	<b>101,896</b>	25,100
Receipts	<b>776,689</b>	1,092,778
Expenditure	<b>662,493</b>	1,015,982
Balance at 30 June	<b>216,092</b>	101,896
Represented by:		
Cash	<b>216,092</b>	101,896

Investments	-	-
Total	<u>216,092</u>	<u>101,896</u>

(b) COMCARE

This trust fund is established under s 60 of the *Audit Act 1901* and is one of the three major funds in the Commonwealth's financial accounting and management system.

The COMCARE trust fund is used to account for funds held by the Commonwealth pending finalisation of compensation determinations by COMCARE.

	1996-97	1995-96
	\$	\$
Balance at 1 July	-	849
Receipts	24,378	16,880
Expenditure	24,378	17,729
Balance at 30 June	<u>-</u>	<u>-</u>
Represented by:		
Cash	-	-
Investments	-	-
Total	<u>-</u>	<u>-</u>

**NOTE 20: AUDITOR'S REMUNERATION**

	1996-97	1995-96
	\$'000	\$'000
Financial statement audit services are provided by the Australian National Audit Office free of charge. The fair value of audit services provided was:	<u>75</u>	<u>67</u>

No other services were provided by the Auditor-General during the financial year.

**NOTE 21: BANK ACCOUNTS AND INVESTMENTS OUTSIDE THE COMMONWEALTH ACCOUNT**

**Federal Court of Australia Litigants' Fund**

- \* Legal Authority - Order 63 rule 2 of the Federal Court Rules
- \* Purpose - to hold private moneys for litigants pending acceptance of moneys paid into Court by litigants; security for costs or pursuant to some order of a Federal Court Judge.
- \* Each District Registry of the Federal Court administers a Litigants' Fund account.

<b>Receipts and Expenditure</b>	<b>1996-97</b>	<b>1995-96</b>
	\$	\$
Balance at 1 July	549,140	1,412,686
Receipts	4,867,821	2,482,717
Expenditure	4,825,467	3,346,263
Balance at 30 June	<u>591,494</u>	<u>549,140</u>

**Other Investments**

- \* Legal Authority - Order 63 rule 4 of the Federal Court Rules
- \* Purpose - to invest private moneys paid by litigants pursuant to an order of a Federal Court Judge, pending an order for payment out by a Federal Court Judge.

<b>Receipts and Expenditure</b>	<b>1996-97</b>	<b>1995-96</b>
	\$	\$
Invested Balance at 1 July	33,698,160	1,276,734
Purchase of Investments	4,022,827	51,174,702
Realisation of Investments	34,293,068	18,753,276

Balance at 30 June	<u><u>3,427,919</u></u>	<u><u>33,698,160</u></u>
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\* Investments - The cash balance of investments as at 30 June 1997 consisted of cash management and fixed term bank accounts to which various interest rates apply. Money is paid out pursuant to orders of the Court. A summary of these accounts is set out below:

	<b>Face Value Investment</b>	<b>Cost of Investment</b>	<b>Rate of Interest</b>	<b>Date of Maturity</b>
	\$	\$	%	
Cash Management Accounts	2,824,986	2,613,486	Various	Various
Fixed Deposits	602,933	577,000	Various	Various
Balance at 30 June 1997	<u><u>3,427,919</u></u>	<u><u>3,190,486</u></u>		

## NOTE 22: WAIVERS AND ACT OF GRACE PAYMENTS

### (a) WAIVERS

No payments were waived during the financial year 1996-97 under ss 70C (2) of the *Audit Act 1901*.

The following details are furnished in relation to amounts waived during the financial year under legislation administered by the Court. Registrars are given the authority to waive or postpone fees where payment would cause hardship or where the potential payer is in receipt of legal aid from an approved organisation.

	<b>1996-97</b>		1995-96	
	Number	Amount \$	Number	Amount \$
Sub-rule 183(3) Bankruptcy Rules	57	30,079	141	49,185
Sub-regulation 2(4) Federal Court Regulations				
- Sub-regulation 2(4)(a) (Legal Aid)	141	90,025	128	53,212
- Sub-regulation 2(4)(b) (Holder of Pension or Health Card or Prison Inmate)	212	129,945	93	28,374
- Sub-regulation 2(4)(c) (Waive on basis of level of income)	263	150,544	111	33,012
Sub-regulation 2A Federal Court Regulations	see note (a)		104	58,522
Sub-regulation 2A(2) Federal Court Regulations				
- Sub-regulation 2A(2)(e) (Legal Aid)	21	11,139	-	-
- Sub-regulation 2A(2)(f) (Holder of Pension or Health Card or Prison Inmate)	24	11,916	-	-
- Sub-regulation 2A(2)(g) (Waive on basis of level of income)	43	40,330	-	-
Sub-regulation 2AA(2) Federal Court Regulations				
- Sub-regulation 2AA(2)(f) (Legal Aid)	39	38,400	-	-
- Sub-regulation 2AA(2)(g) (Holder of Pension or Health Card or Prison Inmate)	37	44,462	-	-
- Sub-regulation 2AA(2)(h) (Waive on basis of level of income)	76	78,439	-	-
Total <sup>(b)</sup>	<u><u>913</u></u>	<u><u>625,279</u></u>	<u><u>577</u></u>	<u><u>222,305</u></u>

(a) Amendments to the Court's regulations have resulted in the creation of Sub-regulations specifically dealing with the waiver of hearing fees (Sub-regulation 2A(2)) and setting down fees (Sub-regulation 2AA(2)).

(b) Existing fees were increased and new fees introduced during the reporting period.

### (b) ACT OF GRACE PAYMENTS

	<b>1996-97</b>		1995-96	
	Number	Amount \$	Number	Amount \$
Act of Grace payments made were	-	-	1	1,175

Total

<u>-</u>	<u>-</u>	<u>1</u>	<u>1,175</u>
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### NOTE 23: REMUNERATION OF EXECUTIVES

The number of executive officers of the Court whose total fixed remuneration (including non salary components) received, or due and receivable, in relation to the financial year, directly or indirectly from the Court or any related body, whether as executive officer or otherwise, that exceeded \$100,000 is as follows:

<b>Fixed Remuneration</b>	<b>1996-97 No.</b>	<b>1995-96 No.</b>
\$100,000 to \$110,000	-	6
\$110,001 to \$120,000	7	4
\$120,001 to \$130,000	1	-
\$160,001 to \$170,000	-	1
\$170,001 to \$180,000	1	-

The aggregate amount of fixed remuneration of executive officers shown above was \$1,099,687 (1995-96 \$1,262,648).

The aggregate amount of performance pay paid during the year to executive officers shown above was \$36,360 (1995-96 \$63,900).

### NOTE 24: 1997-98 APPROPRIATIONS

	<b>1997-98 Appropriation \$'000</b>
Division 134:	
1. Running costs	<b>52,764</b>
Section 35 receipts deemed to be appropriated	<b>979</b>
2. Judges' long leave	<b>350</b>
3. Other services	
01. Library assistance to South Pacific Nations	<b>3</b>
02. Compensation and legal expenses	<b>21</b>
Total appropriation	<b>54,117</b>