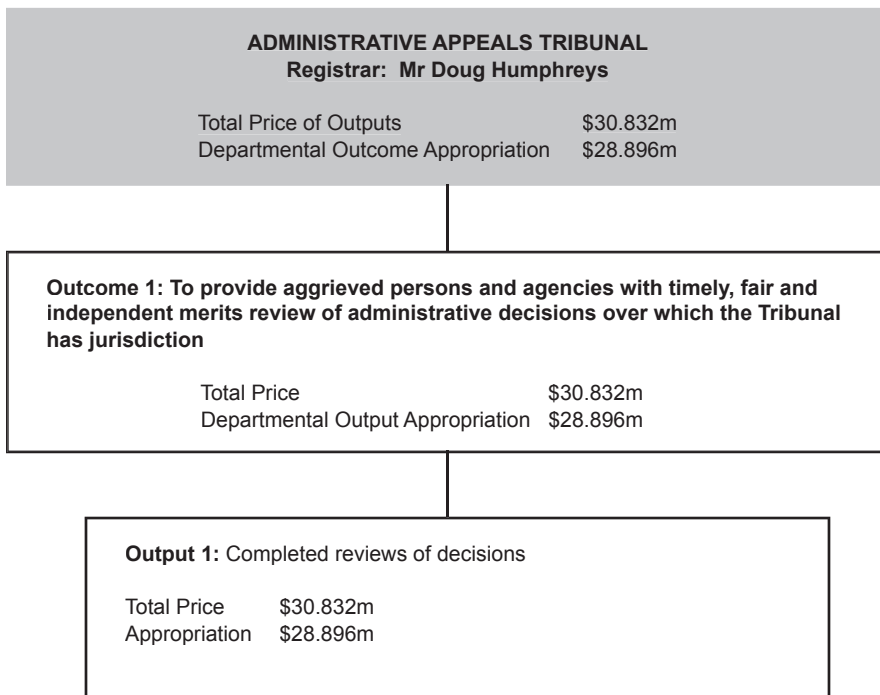


ADMINISTRATIVE APPEALS TRIBUNAL

Section 1: Agency overview and resources; variations and measures

OVERVIEW

Table 1.1: Agency outcomes and output groups



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$1.044m has been provided over 4 years to meet the salary increases granted for members of the Tribunal by the Remuneration Tribunal.

Other variations to appropriations

Table 1.3: Additional estimates and variations to outcomes – other variations

	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000
Outcome 1				
Variation in departmental appropriations				
Supplementation for Members' salaries	276	256	256	256
Total changes in Departmental appropriations	276	256	256	256

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The additional funding received will increase the cost of outcome as indicated below:

Table 1.5: Appropriation Bill (No. 3) 2005-06

	2004-05 Available \$'000	2005-06 Budget \$'000	2005-06 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
To provide aggrieved persons and agencies with timely, fair and independent merits review of administrative decisions over which the Tribunal has jurisdiction	28,162	28,620	28,896	276	-
Total Administrative Appeals Tribunal	28,162	28,620	28,896	276	-

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statements and output groups for the Tribunal.

Revised performance information — 2005-06

Table 2.1: Performance information for outputs affected by additional estimates — outcome 1

Output	Performance Information 2005-06 Budget	Performance Information 2005-06 Revised
Output 1.1.1 Applications finalised without a hearing	Quality: 85% of matters have first conference within 13 weeks Quantity: 5,218 Price: \$2,511	Quality: 85% of matters have first conference within 13 weeks Quantity: 5,218 Price: \$2,533
Output 1.1.2 Applications finalised with a hearing	Quality: 85% of matters to hearing within 40 weeks Quantity: 1,476 Price: \$11,827	Quality: 85% of matters to hearing within 40 weeks Quantity: 1,476 Price: \$11,933

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

There has been no substantial change to current financial statements as the increase in funds received will be offset by the increase in members salaries.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental income statement

Departmental appropriation revenue has increased as per Table 1.3 and employee expenses have increased by the same amount. Consequently there is no net impact on the Tribunal's operating results.

Table 3.1: Budgeted departmental income statement for the period ended 30 June

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
INCOME					
Revenue					
Revenues from Government	28,162	28,896	29,114	29,348	29,663
Goods and services	891	921	935	949	963
Other	190	164	167	169	172
Total revenue	29,243	29,981	30,216	30,466	30,798
Total gains	-	-	-	-	-
Total income	29,243	29,981	30,216	30,466	30,798
EXPENSE					
Employees	16,002	17,176	17,488	16,761	16,947
Suppliers	12,324	12,306	12,326	12,355	12,501
Depreciation and amortisation	1,187	1,350	1,350	1,350	1,350
Write-down of assets and impairment of assets	126	-	-	-	-
Total expenses	29,639	30,832	31,164	30,466	30,798
Operating result from continuing operations	(396)	(851)	(948)	-	-
Net surplus or (deficit) attributable to the Australian Government	(396)	(851)	(948)	-	-

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
ASSETS					
Financial assets					
Cash	276	503	503	503	503
Receivables	9,640	6,992	5,089	2,939	3,939
Tax assets	129	93	93	93	93
Other	-	-	-	-	-
Total financial assets	10,045	7,588	5,685	3,535	4,535
Non-financial assets					
Land and buildings	295	2,345	2,645	4,165	3,685
Infrastructure, plant and equipment	1,432	802	422	1,572	1,142
Intangibles	20	50	1,080	560	470
Other	2,126	1,940	1,940	1,940	1,940
Total non-financial assets	3,873	5,137	6,087	8,237	7,237
Total assets	13,918	12,725	11,772	11,772	11,772
LIABILITIES					
Interest bearing liabilities					
Other	110	5	-	-	-
Total interest bearing liabilities	110	5	-	-	-
Provisions					
Employees	3,936	4,445	4,445	4,445	4,445
Other	275	-	-	-	-
Total provisions	4,211	4,445	4,445	4,445	4,445
Payables					
Suppliers	671	200	200	200	200
Total payables	671	200	200	200	200
Total liabilities	4,992	4,650	4,645	4,645	4,645
EQUITY*					
Parent entity interest					
Contributed equity	2,133	2,133	2,133	2,133	2,133
Reserves	272	272	272	272	272
Retained surpluses or accumulated deficits	6,521	5,670	4,722	4,722	4,722
Total parent entity interest	8,926	8,075	7,127	7,127	7,127
Total equity	8,926	8,075	7,127	7,127	7,127
Current assets	12,171	11,528	7,625	5,475	6,475
Non-current assets	1,747	1,197	4,147	6,927	5,297
Current liabilities	2,293	1,793	1,692	1,687	1,687
Non-current liabilities	2,699	2,857	2,953	2,958	2,958

*Note: 'equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: Budgeted departmental statement of cash flows for the period ended 30 June

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	982	921	935	949	963
Appropriations	27,116	31,580	31,017	31,498	28,663
Other	1,139	1,000	1,000	1,000	1,000
Total cash received	29,237	33,501	32,952	33,447	30,626
Cash used					
Employees	16,355	16,503	17,321	16,592	16,775
Suppliers	13,046	13,971	13,331	13,355	13,501
Total cash used	29,401	30,474	30,652	29,947	30,276
Net cash from or (used by) operating activities	(164)	3,027	2,300	3,500	350
INVESTING ACTIVITIES					
Cash received					
	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	113	2,600	1,250	3,450	350
Other	16	200	1,050	50	-
Total cash used	129	2,800	2,300	3,500	350
Net cash from or (used by) investing activities	(129)	(2,800)	(2,300)	(3,500)	(350)
Net increase or (decrease) in cash held	(293)	227	-	-	-
Cash at the beginning of the reporting period	569	276	503	503	503
Cash at the end of the reporting period	276	503	503	503	503

Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 2005-06

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Other Reserves \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
Opening balance as at 1 July 2005	6,521	272	-	2,133	8,926
Balance carried forward from previous period	-	-	-	-	-
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	6,521	272	-	2,133	8,926
Net operating result	(851)	-	-	-	(851)
Total income and expenses recognised directly in equity	(851)	-	-	-	(851)
Transactions with owners					
Other	-	-	-	-	-
Closing balance as at 30 June 2006	5,670	272	-	2,133	8,075

Table 3.5: Departmental capital Budget statement

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally by Departmental resources	280	2,800	2,300	3,500	350
Total	280	2,800	2,300	3,500	350

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2005-06

	Buildings	Other Infrastructure Plant and Equipment	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2005				
Gross book value	295	1,432	20	1,747
Accumulated depreciation	-	-	-	-
Opening net book value	295	1,432	20	1,747
Additions:				
by purchase	2,400	200	200	2,800
Depreciation/amortisation expense	350	830	170	1,350
As at 30 June 2006				
Gross book value	2,695	1,632	220	4,547
Accumulated depreciation	350	830	170	1,350
Closing net book value	2,345	802	50	3,197

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

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenues	1,094	700	700	700	700
Total non-taxation	1,094	700	700	700	700
Total revenues administered on behalf of Government	1,094	700	700	700	700
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	371	250	250	250	250
Total expenses administered on behalf of Government	371	250	250	250	250

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

	Actual 2004-05 \$'000	Revised Budget 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
OPERATING ACTIVITIES					
Cash received					
Other	1,094	700	700	700	700
Total cash received	1,094	700	700	700	700
Cash used					
Other	371	250	250	250	250
Total cash used	371	250	250	250	250
Net cash from or (used by) operating activities	723	450	450	450	450
Net increase or (decrease) in cash held	723	450	450	450	450
Cash at beginning of reporting period	-	-	-	-	-
Cash to Official Public Account for:					
- appropriations	723	450	450	450	450
Cash at end of reporting period	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.