

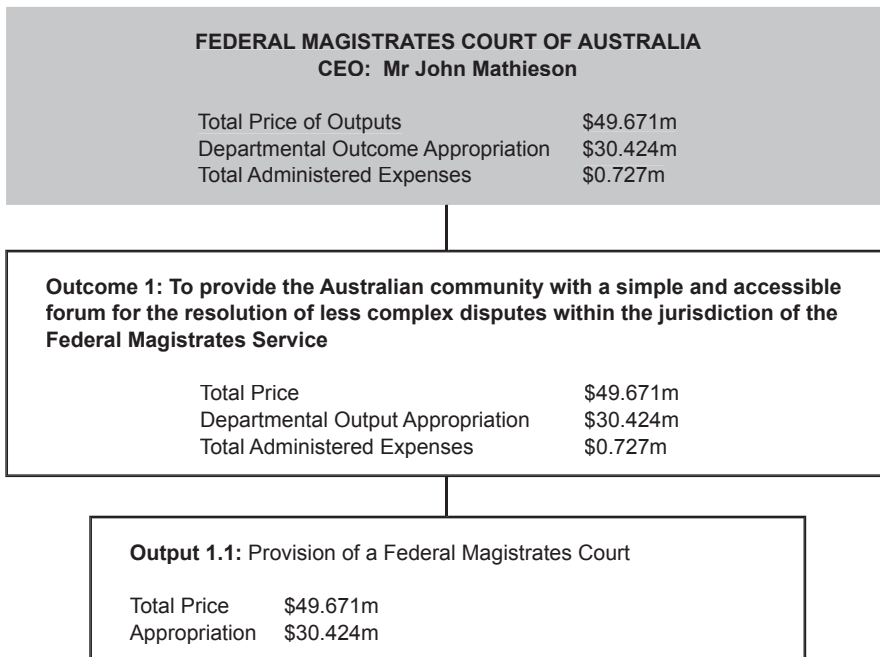
FEDERAL MAGISTRATES COURT OF AUSTRALIA

Section 1: Agency overview and resources; variations and measures

OVERVIEW

The Federal Magistrates Court of Australia (FMC) was established by the *Federal Magistrates Act 1999*, which provides for the Court to also be known as the Federal Magistrates Service or the Federal Magistrates Court. In the Appropriation Bills, the Court has been referred to as the Federal Magistrates Service.

Table 1.1: Agency outcomes and output groups



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The additional estimates include funding for increases in judicial and related salaries determined by the Remuneration Tribunal with effect from 1 July 2005, and funding for additional court workload arising from changes to the *Workplace Relations Act 1996* (Cth).

Variations — Measures

Table 1.2: Additional estimates and variations to outcomes – measures

	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000
Outcome 1				
Increase in departmental appropriations				
Workplace Relations Reform - additional workloads arising from changes to jurisdiction	1,420	4,168	4,058	4,070
Total changes in Departmental appropriations	1,420	4,168	4,058	4,070

Note: Figures in this table are fiscal balance consistent with MYEFO and Budget Paper No. 2 presentation.

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				
Increase in departmental appropriations				
Increase in Judicial Remuneration	399	399	399	400
Total changes in Departmental appropriations	399	399	399	400

MEASURES — AGENCY SUMMARY

Workplace Relations Reform – additional workloads arising from changes to jurisdiction. The FMC is to receive \$13.716m over 4 years and an equity injection (capital appropriation) of \$1.409m.

Table 1.4.1: Summary of expense measures since the 2005-06 Budget

Measure	Outcome	Outputs Affected	Appropriations 2005-06 \$'000			Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
EXPENSE MEASURES														
Workplace Relations Reform - additional workloads arising from changes to jurisdiction	1	1	-	1,420	1,420	-	4,168	4,168	-	4,058	4,058	-	4,070	4,070
Total Expense Measures			-	1,420	1,420	-	4,168	4,168	-	4,058	4,058	-	4,070	4,070

Note: Figures in this table are fiscal balance consistent with MYEFO and Budget Paper No. 2 presentation.

Table 1.4.2: Summary of capital measures since the 2005-06 Budget

Measure	Outcome	Outputs Affected	Appropriations 2005-06 \$'000			Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
CAPITAL MEASURES														
Workplace Relations Reform - additional workloads arising from changes to jurisdiction	1	1	-	1,409	1,409	-	-	-	-	-	-	-	-	-
Total Capital Measures			-	1,409	1,409	-	-	-	-	-	-	-	-	-

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL**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
ADMINISTERED ITEMS					
Outcome 1					
To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service	625	727	727	-	-
Total Administered	625	727	727	-	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service	23,847	28,605	30,424	1,819	-
Total Departmental	23,847	28,605	30,424	1,819	-
Total Federal Magistrates Court of Australia	24,472	29,332	31,151	1,819	-

Table 1.6: Appropriation Bill (No. 4) 2005-06

	2004-05 Available \$'000	2005-06 Budget \$'000	2005-06 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections	4,568	285	1,694	1,409	-
Total Capital Federal Magistrates Court of Australia	4,568	285	1,694	1,409	-

SUMMARY OF STAFFING CHANGES

Table 1.7: Average Staffing Level (ASL)

	2005-06 Budget	2005-06 Revised	Variation
Outcome 1			
To provide the Australian community with a simple and accessible forum for the resolution of less complex disputes within the jurisdiction of the Federal Magistrates Service	127	134	7
Total	127	134	7

OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.9 provides details of other receipts available to be used and include FMA s.31 receipts, and resources received free of charge.

Table 1.9: Other receipts available to be used

	Budget Estimate 2005-06 \$'000	Revised Estimate 2005-06 \$'000
Outcome		
Departmental other receipts		
Resources received free of charge	17,354	19,247
Total Departmental other receipts available to be used	17,354	19,247

ESTIMATES OF SPECIAL ACCOUNT FLOWS

The FMC has a Court Litigants Fund Special Account to hold and disburse money paid into court in accordance with an order of the Court.

There is no change in Special Account cash flows arising from Additional Estimates.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statement and output group for the FMC.

There are no changes to the FMC's outcome and outputs arising from Additional Estimates.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

The major change at Additional Estimates relates to funding for the appointment of six federal magistrates and associated resources to deal with additional workload arising from changes in the *Workplace Relations Act 1996*.

Supplementation has also been included for an increase in the remuneration of federal magistrates as a consequence of a Remuneration Tribunal determination with effect from 1 July 2005.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental income statement

There is an increase in revenue due to the new budget measure and supplementation for the Remuneration Tribunal decision. Resources received free of charge has increased to reflect the actual amount for the 2004-05 year. The increases in revenue are offset by corresponding increases in employee and supplier expenses.

Budgeted departmental balance sheet

The budgeted position at the end of 2005-06 shows an increase in net equity due to the equity injection relating to the commencement of the new measure.

Budgeted departmental statement of cash flows

The budgeted cash at the end of 2005-06 reflects a forecast working cash balance.

Departmental statement of changes in equity — summary of movement

The change in equity is mainly due to the equity injection as part of the new measure.

Departmental capital budget statement

The FMC will receive a departmental equity injection of \$1.409m to assist in implementing the new measure.

Departmental property, plant, equipment and intangibles — summary of movement

The majority of the FMC's capital purchases will relate to additional infrastructure associated with the increased staff level and continuing growth of the FMC.

Schedule of administered activity

Schedule of budgeted income and expenses administered on behalf of government

The forecast revenue reflects revenue trends established in previous years.

Schedule of budgeted assets and liabilities administered on behalf of government

There are no major changes from the Budget statement.

Schedule of budgeted administered cash flows

There are no major changes from the Budget statement.

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	23,847	30,424	33,397	33,778	33,997
Resources received free of charge	19,247	19,247	19,247	19,247	19,247
Goods and services	258	-	-	-	-
Total revenue	43,352	49,671	52,644	53,025	53,244
Gains					
Net gains from sale of assets	9	-	-	-	-
Total gains	9	-	-	-	-
Total income	43,361	49,671	52,644	53,025	53,244
EXPENSE					
Employees	14,309	17,886	20,057	20,753	21,250
Suppliers	26,965	31,299	31,994	31,610	31,344
Depreciation and amortisation	295	332	572	660	649
Write-down of assets and impairment of assets	396	-	-	-	-
Total expenses	41,965	49,517	52,623	53,023	53,243
Operating result	1,396	154	21	2	1
Net surplus or (deficit) attributable to the Australian Government	1,396	154	21	2	1

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	470	500	500	500	500
Receivables	10,920	12,819	14,442	15,935	14,474
Total financial assets	11,390	13,319	14,942	16,435	14,974
Non-financial assets					
Land and buildings	19	3	-	-	-
Infrastructure, plant and equipment	556	3,035	3,009	2,389	5,300
Intangibles	114	121	78	38	203
Other	66	66	66	66	66
Total non-financial assets	755	3,225	3,153	2,493	5,569
Total assets	12,145	16,544	18,095	18,928	20,543
LIABILITIES					
Provisions					
Employees	2,860	4,005	5,212	6,538	7,912
Total provisions	2,860	4,005	5,212	6,538	7,912
Payables					
Suppliers	335	1,741	2,064	1,569	1,809
Total payables	335	1,741	2,064	1,569	1,809
Total liabilities	3,195	5,746	7,276	8,107	9,721
EQUITY*					
Parent entity interest					
Contributed equity	193	1,887	1,887	1,887	1,887
Retained surpluses or accumulated deficit	8,757	8,911	8,932	8,934	8,935
Total parent entity interest	8,950	10,798	10,819	10,821	10,822
Total equity	8,950	10,798	10,819	10,821	10,822
Current assets	11,456	13,385	15,008	16,501	15,040
Non-current assets	689	3,159	3,087	2,427	5,503
Current liabilities	1,231	3,334	4,360	4,628	5,655
Non-current liabilities	1,964	2,412	2,916	3,479	4,066

*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	124	-	-	-	-
Appropriations	21,089	28,479	31,775	32,279	35,808
Other	768	1,140	1,020	1,100	1,025
Total cash received	21,981	29,619	32,795	33,379	36,833
Cash used					
Employees	13,684	16,741	18,850	19,427	19,876
Suppliers	8,676	11,740	13,445	13,952	13,232
Total cash used	22,360	28,481	32,295	33,379	33,108
Net cash from or (used by) operating activities	(379)	1,138	500	-	3,725
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	640	2,802	500	-	3,725
Total cash used	640	2,802	500	-	3,725
Net cash from or (used by) investing activities	(640)	(2,802)	(500)	-	(3,725)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	640	1,694	-	-	-
Total cash received	640	1,694	-	-	-
Net cash from or (used by) financing activities	640	1,694	-	-	-
Net increase or (decrease) in cash held	(379)	30	-	-	-
Cash at the beginning of the reporting period	849	470	500	500	500
Cash at the end of the reporting period	470	500	500	500	500

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

	Accumulated Results	Contributed Equity/ Capital	Total Equity
	\$'000	\$'000	\$'000
Opening balance as at 1 July 2005			
Balance carried forward from previous period	8,757	193	8,950
Adjustment for changes in accounting policies	-	-	-
Adjusted opening balance	8,757	193	8,950
Income and expenses			
Net operating result	154	-	154
Total income and expenses recognised directly in equity	8,911	193	9,104
Transactions with owners			
Contribution by owners	-	-	-
Appropriation (equity injection)	-	1,694	1,694
Sub-total transactions with owners	-	1,694	1,694
Closing balance as at 30 June 2006	8,911	1,887	10,798

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
CAPITAL APPROPRIATIONS					
Total equity injections	4,568	1,694	-	-	-
Total capital appropriations	4,568	1,694	-	-	-
Represented by:					
Purchase of non-financial assets	640	1,694	-	-	-
Other	3,928	1,108	-	-	-
Total represented by	4,568	2,802	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	640	1,694	-	-	-
Funded internally by Departmental resources	-	1,108	500	-	3,725
Total	640	2,802	500	-	3,725

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	19	556	296	871
Accumulated depreciation	-	-	182	182
Opening net book value	19	556	114	689
Additions:				
by purchase	-	2,759	43	2,802
Depreciation/amortisation expense	16	280	36	332
As at 30 June 2006				
Gross book value	19	3,315	339	3,673
Accumulated depreciation	16	280	218	514
Closing net book value	3	3,035	121	3,159

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					
Non-taxation revenue					
Other sources of non-taxation revenues	12,208	12,650	12,650	12,650	12,650
Total non-taxation revenue	12,208	12,650	12,650	12,650	12,650
Total income administered on behalf of Government	12,208	12,650	12,650	12,650	12,650
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Suppliers	625	727	761	777	793
Other	4	-	-	-	-
Total expenses administered on behalf of Government	629	727	761	777	793

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government 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 ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash	2	-	-	-	-
Receivables	146	65	65	65	65
Total financial assets	148	65	65	65	65
Total assets administered on behalf of Government	148	65	65	65	65
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
Payables					
Suppliers	93	10	10	10	10
Total payables	93	10	10	10	10
Total liabilities administered on behalf of Government	93	10	10	10	10

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 taxes, fees and fines	12,147	12,731	12,650	12,650	12,650
Total cash received	12,147	12,731	12,650	12,650	12,650
Cash used					
Suppliers	635	880	831	847	863
Other	29	-	-	-	-
Total cash used	664	880	831	847	863
Net cash from or (used by) operating activities	11,483	11,851	11,819	11,803	11,787
FINANCING ACTIVITIES					
Cash received					
Other	56	70	70	70	70
Total cash received	56	70	70	70	70
Net cash from or (used by) financing activities	56	70	70	70	70
Net increase or (decrease) in cash held	11,539	11,921	11,889	11,873	11,857
Cash at beginning of reporting period	-	2	-	-	-
Cash from Official Public Account:					
- appropriations	672	797	831	847	863
Cash to Official Public Account:					
- Other	(12,209)	(12,720)	(12,720)	(12,720)	(12,720)
Cash at end of reporting period	2	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Departmental

The FMC receives resources free of charge from the Family Court of Australia and Federal Court of Australia. These are included in the departmental Income Statement based on estimates provided by those courts in 2004-05.

The net effect due to the change to AEIFRS is a decrease in employee provisions of \$0.025m and corresponding increase in accumulated results. The 2004-05 figures included have been adjusted to reflect this effect and do not match the audited figures published in the 2004-05 Annual Report.