

# ADMINISTRATIVE APPEALS TRIBUNAL

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION

The Tribunal's strategic direction statement can be found in the 2008–09 Portfolio Budget Statements. There has been no change to the Tribunal's strategic direction as a result of additional estimates.

The Tribunal is receiving additional funding for the increase in salaries and accrued entitlements for Tribunal members granted by the Remuneration Tribunal.

### 1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Tribunal at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bill No. 3.

**Table 1.1: Agency resource statement—additional estimates for 2008–09 (as at Additional Estimates, December 2008)**

	Estimate as at Budget 2008–09 (\$'000)	+	Proposed additional estimates 2008–09 (\$'000)	=	Total estimate at Additional Estimates 2008–09 (\$'000)	Total available appropriation 2007–08 (\$'000)
<b>ORDINARY ANNUAL SERVICES</b>						
<b>Departmental outputs</b>						
Departmental outputs	39,849		418 <sup>1</sup>		40,267	32,215
S 31 relevant agency receipts	1,073		–		1,073	1,121
<b>Total</b>	<b>40,922</b>		<b>418</b>		<b>41,340</b>	<b>33,336</b>
<b>Total ordinary annual services</b>	<b>40,922</b>		<b>418</b>		<b>41,340</b>	<b>33,336</b>
<b>OTHER SERVICES</b>						
<b>Departmental non-operating</b>						
Equity injections	–		–		–	293
<b>Total</b>	<b>–</b>		<b>–</b>		<b>–</b>	<b>293</b>
<b>Total other services</b>	<b>–</b>		<b>–</b>		<b>–</b>	<b>293</b>
<b>Total available annual appropriations</b>	<b>40,922</b>		<b>418</b>		<b>41,340</b>	<b>33,629</b>
<b>Total net resourcing for the Administrative Appeals Tribunal</b>	<b>40,922</b>		<b>418</b>		<b>41,340</b>	<b>33,629</b>

All figures are GST exclusive.

Note:

1. Appropriation Bill (No. 3) 2008–09.

**Prior year annual appropriations carried forward and special account opening balances finalised in agency annual report**

	Estimate (\$'000)	Actual (\$'000)	Total adjustment (\$'000)
Departmental outputs—ordinary annual services	7,218	8,000	782

**1.3 AGENCY MEASURES TABLE**

There are no new government measures for the Tribunal.

**1.4 ADDITIONAL ESTIMATES AND VARIATIONS**

The following table details the changes to the resourcing for the Tribunal at Additional Estimates. Table 1.4 details additional estimates and variations resulting from the increase in Tribunal members' remuneration under Remuneration Tribunal Determination 2008/09 and from wage cost index adjustments.

**Table 1.4: Additional estimates and variations to outcomes from other variations**

	Output group impacted	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)
<b>OUTCOME 1</b>					
<b>Increase in estimates (departmental)</b>					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2008/09)	1	395	333	328	325
Wage cost index adjustments	1	23	181	205	238
<b>Net impact on estimates for Outcome 1 (departmental)</b>		<b>418</b>	<b>514</b>	<b>533</b>	<b>563</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the additional estimates sought for the Tribunal through Appropriation Bill No. 3. The Tribunal has no additional estimates through Appropriation Bill No. 4.

**Table 1.5: Appropriation Bill (No. 3) 2008–09**

	2007–08 available (\$'000) <sup>1</sup>	2008–09 Budget (\$'000)	2008–09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Improve the quality of administrative decision-making through the provision of a review mechanism that is fair, just, economical, informal and quick	32,215	31,849	32,267	418	–
<b>Total</b>	<b>32,215</b>	<b>31,849</b>	<b>32,267</b>	<b>418</b>	<b>–</b>

Note:

1. Available appropriation for 2007–08 is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## Section 2: Revisions to agency outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

#### Outcome 1

##### Outcome 1 strategy

There has been no change to the Tribunal's outcome strategy as a result of additional estimates. Adjustments to performance information reflect the change in resourcing for the outcome only.

**Table 2.1: Performance information for outputs groups affected by additional estimates—Outcome 1**

<b>Output Group 1: Completed reviews of decisions</b>	
There are no changes to the components of Output Group 1.	
<b>Key performance indicators</b>	<b>2008–09 target</b>
Quality, quantity and price of applications finalised without a hearing	Quality: 85% of matters have first conference within 13 weeks Quantity: 5,218 finalisations Price: \$2,819 per completed application
Quality, quantity and price of applications finalised with a hearing	Quality: 85% of matters to hearing within 40 weeks Quantity: 1,476 finalisations Price: \$13,281 per completed application

## Section 3: Explanatory tables and budgeted financial statements

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Estimates of special account flows

There is no change to the Tribunal's special account information contained in the 2008–09 Portfolio Budget Statements.

#### 3.1.2 Estimates of variations to average staffing level

There is no change to the estimate of average staffing level contained in the 2008–09 Portfolio Budget Statements.

### 3.2 BUDGETED FINANCIAL STATEMENTS

#### 3.2.1 Analysis of budgeted financial statements

There are no substantive changes from the commentary presented in the 2008–09 Portfolio Budget Statements.

#### 3.2.2 Budgeted financial statements tables

##### Departmental

**Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2007–08 (\$'000)	Revised budget 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>INCOME</b>					
<b>Revenue</b>					
Revenue from government	32,215	32,267	32,519	32,721	33,733
Goods and services	1,121	1,073	1,085	1,085	1,085
Other	330	374	300	226	226
<b>Total revenue</b>	<b>33,666</b>	<b>33,714</b>	<b>33,904</b>	<b>34,032</b>	<b>35,044</b>
<b>Total income</b>	<b>33,666</b>	<b>33,714</b>	<b>33,904</b>	<b>34,032</b>	<b>35,044</b>
<b>EXPENSES</b>					
Employees	20,088	20,504	19,867	19,892	20,550
Suppliers	11,928	12,311	12,400	12,500	12,829
Depreciation and amortisation	1,226	1,499	1,637	1,640	1,665
Write-down and impairment of assets	224	–	–	–	–
Net losses from sale of assets	2	–	–	–	–
<b>Total expenses</b>	<b>33,468</b>	<b>34,314</b>	<b>33,904</b>	<b>34,032</b>	<b>35,044</b>
<b>Net surplus (deficit) attributable to the Australian Government</b>	<b>198</b>	<b>(600)</b>	<b>–</b>	<b>–</b>	<b>–</b>

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2007–08 (\$'000)	Revised budget 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	466	466	466	466	466
Receivables	8,305	7,824	8,555	9,572	10,794
<b>Total financial assets</b>	<b>8,771</b>	<b>8,290</b>	<b>9,021</b>	<b>10,038</b>	<b>11,260</b>
<b>Non-financial assets</b>					
Land and buildings	7,617	7,315	6,243	5,201	4,125
Infrastructure, plant and equipment	1,302	1,168	1,296	1,338	1,142
Intangibles	402	454	376	188	115
Other	1,885	1,886	1,886	1,886	1,886
<b>Total non-financial assets</b>	<b>11,206</b>	<b>10,823</b>	<b>9,801</b>	<b>8,613</b>	<b>7,268</b>
<b>Total assets</b>	<b>19,977</b>	<b>19,113</b>	<b>18,822</b>	<b>18,651</b>	<b>18,528</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	906	906	906	906	906
Other payables	385	420	420	420	420
<b>Total payables</b>	<b>1,291</b>	<b>1,326</b>	<b>1,326</b>	<b>1,326</b>	<b>1,326</b>
<b>Non-interest-bearing liabilities</b>					
Other non-interest-bearing liabilities	1,102	858	617	446	323
<b>Total non-interest-bearing liabilities</b>	<b>1,102</b>	<b>858</b>	<b>617</b>	<b>446</b>	<b>323</b>
<b>Provisions</b>					
Employees	5,201	5,146	5,096	5,096	5,096
<b>Total provisions</b>	<b>5,201</b>	<b>5,146</b>	<b>5,096</b>	<b>5,096</b>	<b>5,096</b>
<b>Total liabilities</b>	<b>7,594</b>	<b>7,330</b>	<b>7,039</b>	<b>6,868</b>	<b>6,745</b>
<b>EQUITY<sup>1</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	2,568	2,568	2,568	2,568	2,568
Reserves	3,170	3,170	3,170	3,170	3,170
Retained surpluses or accumulated deficits	6,645	6,045	6,045	6,045	6,045
<b>Total parent entity interest</b>	<b>12,383</b>	<b>11,783</b>	<b>11,783</b>	<b>11,783</b>	<b>11,783</b>
<b>Total equity</b>	<b>12,383</b>	<b>11,783</b>	<b>11,783</b>	<b>11,783</b>	<b>11,783</b>
<b>Current assets</b>	<b>10,656</b>	<b>10,176</b>	<b>10,907</b>	<b>11,924</b>	<b>13,146</b>
<b>Non-current assets</b>	<b>9,321</b>	<b>8,937</b>	<b>7,915</b>	<b>6,727</b>	<b>5,382</b>
<b>Current liabilities</b>	<b>5,774</b>	<b>5,793</b>	<b>5,673</b>	<b>5,625</b>	<b>5,502</b>
<b>Non-current liabilities</b>	<b>1,820</b>	<b>1,537</b>	<b>1,366</b>	<b>1,243</b>	<b>1,243</b>

Prepared on Australian Accounting Standards basis.

Note:

1. Equity is the residual interest in assets after deduction of liabilities.

**Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Actual 2007–08 (\$'000)	Revised budget 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	964	1,073	1,085	1,085	1,085
Appropriations	32,785	34,348	33,388	33,304	34,111
<b>Total cash received</b>	<b>33,749</b>	<b>35,421</b>	<b>34,473</b>	<b>34,389</b>	<b>35,196</b>
<b>Cash used</b>					
Employees	19,389	20,185	19,617	19,666	20,324
Suppliers	13,186	13,912	14,000	14,100	14,429
<b>Total cash used</b>	<b>32,575</b>	<b>34,097</b>	<b>33,617</b>	<b>33,766</b>	<b>34,753</b>
<b>Net cash from (used by) operating activities</b>	<b>1,174</b>	<b>1,324</b>	<b>856</b>	<b>623</b>	<b>443</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	1,693	1,115	615	452	320
<b>Total cash used</b>	<b>1,693</b>	<b>1,115</b>	<b>615</b>	<b>452</b>	<b>320</b>
<b>Net cash from (used by) investing activities</b>	<b>(1,693)</b>	<b>(1,115)</b>	<b>(615)</b>	<b>(452)</b>	<b>(320)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	293	–	–	–	–
<b>Total cash received</b>	<b>293</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Cash used</b>					
Repayments of debt (including finance lease principal)	–	209	241	171	123
<b>Total cash used</b>	<b>–</b>	<b>209</b>	<b>241</b>	<b>171</b>	<b>123</b>
<b>Net cash from (used by) financing activities</b>	<b>293</b>	<b>(209)</b>	<b>(241)</b>	<b>(171)</b>	<b>(123)</b>
<b>Net increase (decrease) in cash held</b>	<b>(226)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at the beginning of the reporting period	692	466	466	466	466
<b>Cash at the end of the reporting period</b>	<b>466</b>	<b>466</b>	<b>466</b>	<b>466</b>	<b>466</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2008–09)**

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/capital (\$'000)	Total equity (\$'000)
<b>Opening balance as at 1 July 2008</b>				
Balance carried forward from previous period	6,645	3,170	2,568	12,383
<b>Income and expenses</b>				
Net operating result	(600)	–	–	(600)
<b>Total income and expenses</b>	<b>(600)</b>	<b>–</b>	<b>–</b>	<b>(600)</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>6,045</b>	<b>3,170</b>	<b>2,568</b>	<b>11,783</b>

Prepared on Australian Accounting Standards basis.

### Administered

**Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Actual 2007–08 (\$'000)	Revised budget 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other sources of non-taxation revenue	627	800	800	800	1,000
<b>Total non-taxation</b>	<b>627</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>1,000</b>
<b>Total revenue administered on behalf of government</b>	<b>627</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>1,000</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Other (refunds of revenue)	460	600	600	600	700
<b>Total expenses administered on behalf of government</b>	<b>167</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>300</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.7: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2007–08 (\$'000)	Revised budget 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Fees	627	800	800	800	1,000
<b>Total cash received</b>	<b>627</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>1,000</b>
<b>Cash used</b>					
Other	460	600	600	600	700
<b>Total cash used</b>	<b>460</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>700</b>
<b>Net cash from (used by) operating activities</b>	<b>167</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>300</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Cash from Official Public Account	460	600	600	600	700
<b>Total cash received</b>	<b>460</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>700</b>
<b>Cash used</b>					
Cash to Official Public Account	627	800	800	800	1,000
<b>Total cash used</b>	<b>627</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>1,000</b>
<b>Net cash from (used by) financing activities</b>	<b>(167)</b>	<b>(200)</b>	<b>(200)</b>	<b>(200)</b>	<b>(300)</b>
<b>Net increase (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

### 3.2.3 Notes to the financial statements

#### Departmental

##### *Basis of accounting*

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders, Australian Accounting Standards, Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to the Statements of Accounting Concepts.

##### *Revenue from government*

Appropriations for departmental outputs are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

### *Other revenue*

The President and one Deputy President of the Tribunal have entitlements under the *Judges' Pensions Act 1968*, which are unfunded. The estimated cost of these entitlements is included in other revenue as resources received free of charge.

### *Employee expenses*

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

### *Supplier expenses*

Supplier expenses consist of administrative costs, consultants' fees, travel expenses and property operating expenses.

### *Cash*

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

### *Assets*

Assets are made up of cash, receivables, leasehold improvements, and land and equipment. All assets are held at fair value.

### *Liabilities*

Liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and amounts owed to creditors.

## **Administered**

### *Revenue*

All administered revenue relates to the course of ordinary activities performed by the Tribunal on behalf of the Australian Government. Fees are charged on lodgment of applications for review. Some exemptions and waivers can apply to the payment of a fee. Revenue is recognised in the year the fee is paid. All revenues are remitted to the Official Public Account.

### *Expenses*

Applications deemed to be successful may result in a refund of the fee paid. The refund is shown in the statements as an expense item in the year it is refunded. All refunds are paid from the Official Public Account as required.

### *Assets and liabilities*

All administered revenues and expenses are transacted directly with the Official Public Account and, as a result, the Tribunal holds no administered funds or liabilities on behalf of government.

