

ATTORNEY-GENERAL'S DEPARTMENT

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

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

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Department at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2008–09 Budget year, including variations through Appropriation Bills No. 3 and No. 4, special appropriations and special accounts.

**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)
ORDINARY ANNUAL SERVICES						
Departmental outputs						
Departmental outputs	312,442		2,077 ¹		314,519	333,526
S 31 relevant agency receipts	23,901		–		23,901	20,278
Total	336,343		2,077		338,420	353,804
Administered expenses						
Outcome 1	384,548		4,966 ¹		389,514	513,808
Outcome 2	64,053		11,447 ¹		75,500	176,531
Outcome 3	111,716		14,937 ¹		126,653	127,836
Payments to CAC Act bodies	10,856		–		10,856	–
Total	571,173		31,350		602,523	818,175
Total ordinary annual services	A 907,516		33,427		940,943	1,171,979
OTHER SERVICES						
Administered expenses						
Specific payments to states, ACT, NT and local government						
<i>Outcome 1</i>	160,223		80 ²		160,303	43,418
<i>Outcome 3</i>	163,402		2,446 ²		165,848	135,566
Total	323,625		2,526		326,151	178,984
Departmental non-operating						
Equity injections	58,507		139 ²		58,646	65,754
Total	58,507		139		58,646	65,754
Administered non-operating						
Administered assets and liabilities						
	157,503		–		157,503	147,798
Total	157,503		–		157,503	147,798
Total other services	B 539,635		2,665		542,300	392,536
Total available annual appropriations	1,447,151		36,092		1,483,243	1,564,515
SPECIAL APPROPRIATIONS						
Special appropriations limited by criteria/entitlement						
<i>Judges' Pensions Act 1968 s 14(b)</i>						
	26,300		–		26,300	25,838

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

	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)
SPECIAL APPROPRIATIONS					
<i>(continued)</i>					
<i>High Court Justices (Long Leave Payments) Act 1979</i>	–	416		416	326
<i>Law Officers Act 1964 s 16(13)—former Solicitors-General</i>	450	–		450	321
<i>National Handgun Buyback Act 2003 s 9</i>	2,500	–		2,500	3,707
Total special appropriations	29,250	416		29,666	30,192
Total appropriations excluding special accounts	1,476,401	36,508		1,512,909	1,594,707
SPECIAL ACCOUNTS					
Opening balance	6,869 ³	403		7,272	6,869
Total special accounts	6,869	403		7,272	6,869
Total resourcing (A+B+C+D)	1,483,270	36,911		1,520,181	1,601,576
Less payments to CAC Act bodies	(10,856)	–		(10,856)	–
Total net resourcing for the Attorney-General's Department	1,472,414	36,911		1,509,325	1,601,576

All figures are GST exclusive.

CAC Act = *Commonwealth Authorities and Companies Act 1997*.

Notes:

1. Appropriation Bill (No. 3) 2008–09.
2. Appropriation Bill (No. 4) 2008–09.
3. Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.1.

Third-party payments from and on behalf of other agencies

	Estimate at Budget 2008–09 (\$'000)	Estimate at Additional Estimates 2008–09 (\$'000)
Payments made on behalf of other agencies (disclosed in the respective agency resource statement)	3,350	3,483
<i>Remuneration Tribunal Act 1973 s 13—Justices of the High Court</i>	3,050	3,183
<i>Parliamentary Entitlements Act 1990 s 11</i>	300	300
Payments made to CAC Act bodies within the portfolio	10,856	10,856
Australian Institute of Criminology	7,166	7,166
Australian Law Reform Commission	3,360	3,360
Criminology Research Council	330	330

CAC Act = *Commonwealth Authorities and Companies Act 1997*.

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	242,157	353,804	111,647
Departmental—non-operating—equity injections	35,782	65,754	29,972
Administered non-operating—administered assets and liabilities	10,481	147,798	137,317
Special account opening balances	5,817	6,869	1,052

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2008–09 Budget. The table is split into expense and capital measures, with the affected output group identified.

Table 1.2: Agency measures since 2008–09 Budget

	Output group	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)
EXPENSE MEASURES					
Gershon (ICT) Review¹	1.3				
Departmental outputs		77	–	–	–
Total		77	–	–	–
Protecting Australia from Terrorist Use of Chemicals	2.3				
Departmental outputs		1,377	4,849	6,208	–
Total		1,377	4,849	6,208	–
Implementation of Operation Sunlight¹	all				
Departmental outputs		367	–	–	–
Total		367	–	–	–
Family Law Amendments—State references of power on de facto property and spouse maintenance	1.1				
Administered expense		–	1,410	1,423	1,436
Total		–	1,410	1,423	1,436
Total expense measures	Administered	–	1,410	1,423	1,436
	Departmental	1,821	4,849	6,208	–
	Total	1,821	6,259	7,631	1,436
CAPITAL MEASURES					
Protecting Australia from Terrorist Use of Chemicals	2.3				
Departmental capital		139	1,117	234	–
Total		139	1,117	234	–
Total capital measures	Departmental	139	1,117	234	–
	Total	139	1,117	234	–

Note:

1. Expense measures since the 2009–10 Mid-Year Economic and Fiscal Outlook. The lead agency for these measure is the Department of Finance and Deregulation.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Department at Additional Estimates by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2008–09 Budget in Appropriation Bills No. 3 and No. 4. Table 1.4 details additional estimates and variations for other adjustments.

Variations—measures

Additional funding of \$18.637m has been provided for four new measures: \$13.924m over three years commencing in 2008–09 for Protecting Australia from Terrorist Use of Chemicals (\$1.516m in 2008–09); \$0.077m in 2008–09 for the Gershon (ICT) Review; \$0.367m in 2008–09 for the Implementation of Operation Sunlight; and \$4.269m over three years commencing in 2009–10 for Family Law Amendments—State references of power on de facto property and spouse maintenance.

The impact on the 2008–09 Additional Estimates Appropriation Bills is an increase of \$1.960m.

Variations—other adjustments

Movement of administered funds from 2007–08 to 2008–09

Unspent 2007–08 administered funds are required to be moved to fund program commitments carried over to 2008–09:

- \$4.549m for financial assistance towards legal costs and related expenses
- \$0.080m for payments for the provision of legal aid
- \$4.119m for the National Community Crime Prevention Programme
- \$0.896m for the Local Grants Scheme
- \$1.416m for APEC security arrangements
- \$1.000m for the Secure Schools Program
- \$1.467m for services to Jervis Bay Territory
- \$2.446m for the Bushfire Mitigation Program

Movement of administered funds from 2009–10 to 2008–09

Movement of administered funds from future years to 2008–09 is required to meet program commitments brought forward to 2008–09:

- \$1.000m for Safer Suburbs
- \$2.784m for the National Community Crime Prevention Programme

Wage cost index adjustments

Wage cost indices are used to adjust most Commonwealth expense items. The adjustments at Additional Estimates incorporate changes that have occurred in the indices since May 2008.

Other

The Department is also receiving additional funding:

- for the increase in salaries granted by the Remuneration Tribunal for the Family Court of WA, the Administrator of the Northern Territory, the Administrator of the Indian Ocean Territories and the Administrator of Norfolk Island (\$0.096m)
- for completion in 2008–09 of Northern Territory Emergency Response activities funded in 2007–08 (departmental: \$0.256m; administered: \$0.318m)
- for appropriation of receipts provided on Christmas Island and in Jervis Bay.

Table 1.3: Additional estimates and variations to outcomes from measures since 2008–09 Budget

	Output group impacted	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)
OUTCOME 1					
Increase in estimates (administered)					
Family Law Amendments—State references of power on de facto property and spouse maintenance	1.1	–	1,410	1,423	1,436
Net impact on estimates for Outcome 1 (administered)		–	1,410	1,423	1,436
Increase in estimates (departmental)					
Gershon (ICT) Review	1.3	77	–	–	–
Implementation of Operation Sunlight	all	121	–	–	–
Net impact on estimates for Outcome 1 (departmental)		198	–	–	–
OUTCOME 2					
Increase in estimates (departmental)					
Protecting Australia from Terrorist Use of Chemicals	2.3	1,516	5,966	6,442	–
Implementation of Operation Sunlight	all	122	–	–	–
Net impact on estimates for Outcome 2 (departmental)		1,638	5,966	6,442	–
OUTCOME 3					
Increase in estimates (departmental)					
Implementation of Operation Sunlight	all	124	–	–	–
Net impact on estimates for Outcome 3 (departmental)		124	–	–	–

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)
OUTCOME 1					
Increase in estimates (administered)					
Movement of funds—Financial Assistance	1.7	4,549	–	–	–
Movement of funds—Legal Aid	1.7	80	–	–	–
Remuneration Tribunal Decision—Family Court of WA	1.1	69	68	67	66
Wage cost index adjustments	all	30	1,634	2,146	2,173
Northern Territory Emergency Response no win/no loss acquittal arrangement	1.7	318	–	–	–
Net impact on estimates for Outcome 1 (administered)		5,046	1,702	2,213	2,239
Increase in estimates (departmental)					
Northern Territory Emergency Response no win/no loss acquittal arrangement	1.7	256	–	–	–
Wage cost index adjustments	all	–	678	923	947
Net impact on estimates for Outcome 1 (departmental)		256	678	923	947
OUTCOME 2					
Increase in estimates (administered)					
Movement of funds—National Community Crime Prevention Programme	2.1	6,903	–	807	–
Movement of funds—Emergency Management Australia	2.4	896	–	–	–
Movement of funds—APEC security arrangements	2.5	1,416	–	–	–
Movement of funds—Secure Schools Program	2.1	1,000	–	–	–
Movement of funds—Safer Suburbs	2.1	1,000	–	–	–
Wage cost index adjustments	all	232	655	650	650
Decrease in estimates (administered)					
Movement of funds—National Community Crime Prevention Programme	2.1	–	(2,784)	–	–
Movement of funds—Safer Suburbs	2.1	–	(1,000)	–	–
Net impact on estimates for Outcome 2 (administered)		11,447	(3,129)	1,457	650
Increase in estimates (departmental)					
Wage cost index adjustments	all	–	824	1,082	1,139
Net impact on estimates for Outcome 2 (departmental)		–	824	1,082	1,139
OUTCOME 3					
Increase in estimates (administered)					
Movement of funds—services to Jervis Bay Territories	3.1	1,467	–	–	–
Movement of funds—Bushfire Mitigation Program	3.2	2,446	–	–	–

Table 1.4: Additional estimates and variations to outcomes from other variations (continued)

	Output group impacted	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)
OUTCOME 3 (continued)					
Remuneration Tribunal Decisions— Administrator of the Northern Territory, Administrator of the Indian Ocean Territories and Administrator of Norfolk Island	3.1	27	27	27	27
Estimate of receipts for services in Territories Parameter and wage cost index adjustments	3.1 all	11,841 1,602	— 2,477	— 6,481	— 6,055
Net impact on estimates for Outcome 3 (administered)		17,383	2,504	6,508	6,082
Increase in estimates (departmental)					
Wage cost index adjustments	all	—	67	88	89
Net impact on estimates for Outcome 3 (departmental)		—	67	88	89

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for the Department through Appropriation Bills No. 3 and No. 4.

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

	2007–08 available (\$'000) ¹	2008–09 Budget (\$'000)	2008–09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
ADMINISTERED ITEMS					
Outcome 1					
An equitable and accessible system of federal civil justice	482,349	384,548	389,514	4,966	–
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	152,874	64,053	75,500	11,447	–
Outcome 3					
Assisting regions to manage their own futures	67,964	111,716	126,653	14,937	–
Total	703,187	560,317	591,667	31,350	–
DEPARTMENTAL OUTPUTS					
Outcome 1					
An equitable and accessible system of federal civil justice	91,210	97,964	98,418	454	–
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	121,178	121,772	123,271	1,499	–
Outcome 3					
Assisting regions to manage their own futures	5,148	10,400	10,524	124	–
Total	217,536	230,136	232,213	2,077	–
Total administered and departmental	920,723	790,453	823,880	33,427	–

Notes:

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.

Table 1.6: Appropriation Bill (No. 4) 2008–09

	2007–08 available (\$'000) ¹	2008–09 Budget (\$'000)	2008–09 revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
PAYMENTS TO STATES, ACT, NT AND LOCAL GOVERNMENT					
Outcome 1					
An equitable and accessible system of federal civil justice	41,861	160,223	160,303	80	–
Outcome 2					
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	–	–	–	–	–
Outcome 3					
Assisting regions to manage their own futures	117,870	163,402	165,848	2,446	–
Total payments	159,731	323,625	326,151	2,526	–
NON-OPERATING					
Equity injections	35,782	18,144	18,283	139	–
Administered assets and liabilities	10,481	157,503	157,503	–	–
Total non-operating	46,263	175,647	175,786	139	–
Total	205,994	499,272	501,937	2,665	–

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

There are no changes to the Department's outcome and performance information as reported in the 2008–09 Portfolio Budget Statements.

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the Department. The corresponding table in the 2008–09 Portfolio Budget Statements is Table 3.1.3.

Table 3.1.1: Estimates of special account flows

	Outcome	Opening balance 2008–09 2007–08 (\$'000)	Receipts 2008–09 2007–08 (\$'000)	Payments 2008–09 2007–08 (\$'000)	Closing balance 2008–09 2007–08 (\$'000)
Services on behalf of other governments and non-public bodies—FMA Act s 20 (A)	1, 2	2,290	2,910	2,910	2,290
	1, 2	1,786	2,188	1,684	2,290
Other Trust Moneys— FMA Act s 20 (A)	all	1,665	640	640	1,665
	all	456	2,387	1,178	1,665
Christmas Island Phosphate Mining Rehabilitation Special Account—FMA Act s 20 (A)	3	2,914	1,020	1,000	2,934
	3	3,034	598	718	2,914
Total special accounts 2008–09 Budget estimate		6,869	4,570	4,550	6,889
Total special accounts 2007–08 estimate actual		5,276	5,173	3,580	6,869

FMA Act = *Financial Management and Accountability Act 1997*.

(A) = Administered.

3.1.2 Estimates of variations to average staffing level

Table 3.1.2 shows the variation in the estimate of the Department's average staffing level since the 2008–09 Portfolio Budget Statements.

Table 3.1.2: Average staffing level

	2008–09 Budget	2008–09 revised	Variation
Outcome 1			
An equitable and accessible system of federal civil justice	581	581	–
Outcome 2			
Coordinated federal criminal justice, security and emergency management activity, for a safer Australia	772	778	6
Outcome 3			
Assisting regions to manage their own futures	88	88	–
Total	1,441	1,447	6

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to departmental and administered budgeted financial statements since the Portfolio Budget Statements in 2008–09 include actual financial results for 2007–08, new measures, movement of administered funds, Remuneration Tribunal decisions and parameters updates.

Departmental

Income statement

Departmental appropriation revenue has increased by \$2.077m with a corresponding increase in supplier and employee expenses. The major contribution is the inclusion of new measures.

Balance sheet

The overall change to the budgeted departmental balance sheet reflects the inclusion of the 2007–08 actuals.

Statement of cash flows

Departmental appropriation receipts have increased, and there has been a corresponding increase in supplier and employee payments as a result of the new measures.

Statement of changes in equity

The changes in equity estimates from the 2008–09 Portfolio Budget Statements are due to the impact of the 30 June 2008 actual operating result and the inclusion of new measures.

Administered

Schedule of budgeted income and expenses

There has been no change in the estimates for administered revenue. Administered expenses have increased by \$34.420m. This is a result of movement of administered funds and other funding variations. In addition, as a result of changes to funding arrangements for Commonwealth Authorities and Companies Act bodies, administered grants have increased by \$10.856m.

Schedule of budgeted assets and liabilities

The revised budget for administered assets and liabilities shows the impact of the 2007–08 actuals.

Schedule of budgeted administered cash flows

The changes to the schedule represent the impact of the 2007–08 actual results on the schedule of assets and liabilities and the inclusion of 2008–09 additional estimates.

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)
INCOME					
Revenue					
Revenue from government	216,933	232,213	219,168	220,494	217,902
Goods and services	23,872	23,901	44,515	52,189	55,556
Other	93	–	–	–	–
Total revenue	240,898	256,114	263,683	272,683	273,458
Gains					
Resources received free of charge	323	347	373	401	431
Total gains	323	347	373	401	431
Total income	241,221	256,461	264,056	273,084	273,889
EXPENSES					
Employees	139,972	145,041	148,901	151,715	152,046
Suppliers	94,061	89,821	88,132	95,349	97,625
Depreciation and amortisation	13,182	21,177	26,600	25,596	23,790
Finance costs	540	422	423	424	428
Write-down and impairment of assets	4,666	–	–	–	–
Net losses from sale of assets	425	–	–	–	–
Other	67	–	–	–	–
Total expenses	252,913	256,461	264,056	273,084	273,889
Net surplus (deficit) attributable to the Australian Government	(11,692)	–	–	–	–

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)
ASSETS					
Financial assets					
Cash and cash equivalents	1,293	1,293	1,293	1,293	1,293
Trade and other receivables	158,985	127,179	149,272	172,562	188,511
Total financial assets	160,278	128,472	150,565	173,855	189,804
Non-financial assets					
Land and buildings	31,150	59,664	53,931	47,364	40,957
Infrastructure, plant and equipment	17,405	28,250	18,983	9,989	4,837
Inventories	103	53	53	53	53
Intangibles	5,877	19,090	14,679	9,411	5,981
Heritage and cultural assets	2,372	2,372	2,372	2,372	2,372
Other	1,269	1,668	1,899	1,939	1,805
Total non-financial assets	58,176	111,097	91,917	71,128	56,005
Total assets	218,454	239,569	242,482	244,983	245,809
LIABILITIES					
Interest-bearing liabilities					
Leases	8,397	8,824	8,688	8,634	8,634
Other interest-bearing liabilities	132	79	36	–	–
Total interest-bearing liabilities	8,529	8,903	8,724	8,634	8,634
Provisions					
Employees	35,517	39,523	40,299	40,826	41,638
Other	1,160	1,160	1,160	1,160	1,160
Total provisions	36,677	40,683	41,459	41,986	42,798
Payables					
Suppliers	16,160	14,598	15,692	17,360	17,360
Other payables	1,258	1,272	1,286	1,300	1,314
Total payables	17,418	15,870	16,978	18,660	18,674
Total liabilities	62,624	65,456	67,161	69,280	70,106
EQUITY¹					
Parent entity interest					
Contributed equity	110,991	129,274	130,482	130,864	130,864
Reserves	16,077	16,077	16,077	16,077	16,077
Retained surpluses or accumulated deficits	28,762	28,762	28,762	28,762	28,762
Total parent entity interest	155,830	174,113	175,321	175,703	175,703
Total equity	155,830	174,113	175,321	175,703	175,703
Current assets	161,650	130,193	152,517	175,847	191,662
Non-current assets	56,804	109,376	89,965	69,136	54,147
Current liabilities	50,030	51,900	53,561	55,638	56,302
Non-current liabilities	12,594	13,556	13,600	13,642	13,804

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)
OPERATING ACTIVITIES					
Cash received					
Goods and services	20,278	23,935	42,680	51,496	55,258
Appropriations	221,584	264,203	198,700	197,915	202,309
Interest	1	–	–	–	–
Net GST received	9,939	7,889	8,072	7,908	8,095
Total cash received	251,802	296,027	249,452	257,319	265,662
Cash used					
Employees	133,299	141,035	148,125	151,188	151,234
Suppliers	93,622	91,059	87,073	93,408	97,058
Financing costs	540	422	423	424	428
Net GST paid	10,185	8,045	7,849	7,913	8,141
Other cash used	1	–	–	–	–
Total cash used	237,647	240,561	243,470	252,933	256,861
Net cash from (used by) operating activities	14,155	55,466	5,982	4,386	8,801
Cash used					
Purchase of land and buildings	21,663	36,536	2,911	2,225	2,225
Purchase of property, plant and equipment	6,116	20,808	3,321	2,452	5,525
Purchase of intangibles	5,284	16,405	958	91	1,051
Total cash used	33,063	73,749	7,190	4,768	8,801
Net cash from (used by) investing activities	(33,063)	(73,749)	(7,190)	(4,768)	(8,801)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	15,730	18,283	1,208	382	–
Other cash received	4,051	–	–	–	–
Total cash received	19,781	18,283	1,208	382	–
Cash used					
Repayments of debt (including finance lease principal)	3,173	–	–	–	–
Total cash used	3,173	–	–	–	–
Net cash from (used by) financing activities	16,608	18,283	1,208	382	–
Net increase (decrease) in cash held	(2,300)	–	–	–	–
Cash at the beginning of the reporting period	3,593	1,293	1,293	1,293	1,293
Cash at the end of the reporting period	1,293	1,293	1,293	1,293	1,293

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)
Opening balance as at 1 July 2008				
Balance carried forward from previous period	28,762	16,077	110,991	155,830
Income and expenses				
Net operating result	–	–	–	–
Total income and expenses	–	–	–	–
Transactions with owners				
Distributions to owners	–	–	1,823	1,823
Sub-total transactions with owners	–	–	1,823	1,823
Estimated closing balance as at 30 June 2009	28,762	16,077	112,814	157,653

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)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Taxation					
Other taxes, fees and fines	1,102	1,540	1,540	1,540	1,540
Total taxation	1,102	1,540	1,540	1,540	1,540
Non-taxation					
Goods and services	13,656	21,240	21,400	21,400	21,400
Interest	8,493	6,883	6,888	6,834	6,775
Dividends	5,686	5,300	6,000	6,300	6,300
Other sources of non-taxation revenue	15,018	5,360	5,650	5,957	6,283
Royalties	651	911	640	640	640
Total non-taxation	43,504	39,694	40,578	41,131	41,398
Total revenue administered on behalf of government	44,606	41,234	42,118	42,671	42,938
Total income administered on behalf of government	44,606	41,234	42,118	42,671	42,938
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Grants	623,768	765,536	714,015	684,803	692,361
Subsidies	52,416	40,312	22,894	25,039	16,773
Personal benefits	56,550	65,422	65,497	68,505	71,716
Employees	4,407	9,983	8,648	8,644	8,639
Suppliers	56,440	96,719	80,473	74,790	77,568
Depreciation and amortisation	10,841	17,351	18,777	19,317	17,648
Write-down and impairment of assets	2,337	5	37	1,974	–
Total expenses administered on behalf of government	806,759	995,328	910,341	883,072	884,705

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of government (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)
ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT					
Financial assets					
Cash and cash equivalents	182	182	182	182	182
Receivables	148,721	136,859	125,461	113,437	99,498
Investments (s 39 FMA Act)	350,992	350,992	350,992	350,992	350,992
Total financial assets	499,895	488,033	476,635	464,611	450,672
Non-financial assets					
Land and buildings	111,749	114,059	113,177	106,599	103,354
Infrastructure, plant and equipment	150,196	177,841	186,829	188,763	188,331
Inventories	2,001	2,001	2,001	2,001	2,001
Intangibles	1,683	1,530	1,377	1,224	1,071
Heritage and cultural assets	54,299	53,738	53,177	52,616	52,055
Other	13	13	13	13	13
Total non-financial assets	319,941	349,182	356,574	351,216	346,825
Total assets administered on behalf of government	819,836	837,215	833,209	815,827	797,497
LIABILITIES ADMINISTERED ON BEHALF OF GOVERNMENT					
PROVISIONS					
Employees	1,482	1,482	1,482	1,408	1,308
Other provisions	10,076	10,076	10,076	10,076	10,076
Total provisions	11,558	11,558	11,558	11,484	11,384
PAYABLES					
Suppliers	14,621	14,621	14,621	14,621	14,621
Subsidies	2,584	2,584	2,584	2,584	2,584
Personal benefits payable	572,057	604,557	638,757	674,857	712,857
Grants	22,310	22,310	22,310	22,310	22,310
Other payables	1,546	2,048	2,550	3,052	3,554
Total payables	613,118	646,120	680,822	717,424	755,926
Total liabilities administered on behalf of government	624,676	657,678	692,380	728,908	767,310

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)
OPERATING ACTIVITIES					
Cash received					
Taxes	1,271	1,540	1,540	1,540	1,540
Sales of goods and rendering of services	14,673	27,102	27,552	27,859	28,185
Interest	6,066	18,745	19,886	20,258	20,714
Dividends	6,766	6,211	6,640	6,940	6,940
Net GST received	21,614	15,345	15,685	15,875	16,620
Other	14,047	–	–	–	–
Total cash received	64,437	68,943	71,303	72,472	73,999
Cash used					
Employees	4,409	9,983	8,648	8,718	8,639
Grant payments	612,684	765,536	714,015	684,803	692,361
Subsidies paid	49,853	40,312	22,894	25,039	16,773
Personal benefits	27,069	32,922	31,297	32,405	33,716
Suppliers	46,731	96,719	80,473	74,790	77,568
Net GST paid	21,757	15,345	15,685	15,875	16,620
Total cash used	762,503	960,817	873,012	841,630	845,677
Net cash from (used by) operating activities	(698,066)	(891,874)	(801,709)	(769,158)	(771,678)
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment and intangibles	62	10	10	–	–
Repayments of advances	5,367	–	–	–	–
Total cash received	5,429	10	10	–	–
Cash used					
Purchase of property, plant and equipment and intangibles	4,102	46,607	26,216	15,933	13,257
Total cash used	4,102	46,607	26,216	15,933	13,257
Net cash from (used by) investing activities	1,327	(46,597)	(26,206)	(15,933)	(13,257)
FINANCING ACTIVITIES					
Cash received					
Capital injections	26,819	21,000	16,500	5,000	5,000
Total cash received	26,819	21,000	16,500	5,000	5,000
Cash used					
Cash to Official Public Account	26,197	–	–	–	–
Total cash used	26,197	–	–	–	–
Net cash from (used by) financing activities	622	21,000	16,500	5,000	5,000
Net increase (decrease) in cash held	(696,117)	(917,471)	(811,415)	(780,091)	(779,935)
Cash at beginning of reporting period	63	182	182	182	182
Cash from Official Public Account	696,236	917,471	811,415	780,091	779,935
Cash at end of reporting period	182	182	182	182	182

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 on an accrual basis, in accordance with the Australian Accounting Standards, the Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to Statements of Accounting Concepts.

Revenue from government

Amounts appropriated 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.

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 and leasehold improvements. Departmental non-financial assets comprise land and buildings; infrastructure, plant and equipment; intangibles; heritage and cultural assets; inventories; and prepayments. All assets are held at fair value.

Liabilities

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

Administered

Revenue

All administered revenues are revenues relating to the core operating activities performed by the Department on behalf of the Australian Government. Levies, fees and fines revenue is recognised when it is probable that the economic benefit comprising the consideration will flow to the entity.

Revenue from the rendering of service is recognised on delivery of that service to customers. Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the relevant asset. Dividend revenue is recognised when the right to receive a dividend has been established.

Assets

Administered financial assets are made up of receivables and investments. The administered investments are recorded at fair value. Administered non-financial assets comprise land and buildings; infrastructure, plant and equipment; intangibles; heritage and cultural assets; inventories; and prepayments. The accounting policies in relation to administered non-financial assets are the same as for departmental non-financial assets.

Liabilities

Administered liabilities are made up of employee provisions, creditors for suppliers, grants and subsidy arrangements. The personal benefits payable is the actuarial valuation of the judges' pensions liability.